Target audience: Policy-makers and planners, project/programme officers

1. How would you classify your organization’s budget?

In your opinion, what is the impact of your organization/country’s budget on the existing pattern of gender differences and inequalities?

- It leaves inequalities between women and men/girls and boys unchanged or is “gender neutral.”
- It reduces gender inequalities.
- It increases gender inequalities.
- You don’t know.

Budget documents are generally thought to be “gender-neutral.” But in some cases, rather than being gender-neutral, budgets are more likely to be unaware or blind to their gender impacts. Most governments/organizations have little idea of the impact of expenditures and revenues on women and men/girls and boys.

2. What is gender-responsive budgeting?

- It is a budgeting initiative that promotes linking the sets of knowledge on gender and budget.
- It is a process of conceiving, planning, approving, executing, monitoring, analyzing and auditing budgets in a gender-sensitive way.
- It involves analysis of actual expenditure and revenue on women and girls/men and boys.
- It helps governments to decide how policies need to be made, adjusted and reprioritized.
- It is a tool for effective policy implementation where one can check if the allocations are in line with policy commitments and the desired impact.
- It is a tool or means to achieving gender equality and women’s empowerment.

3. What is not addressed by gender-responsive budgets?

- They are not separate budgets for women and men.
- They do not divide the budget equally between women and men, “50% - 50%.”
- They are not limited to government budgets.
- They are not an increase in budget allocation for women.

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36 This Tool is based on materials developed by Dr. Reina Ichii, University of South Australia, for the GENIA workshop in 2008.
They are not primarily concerned with increasing expenditures spent on gender specific programmes, such as health care programmes for pregnant mothers or medical examination of breast cancer.

They are not an end in itself, but a tool to move towards the goal of gender equality.

4. Why are gender-responsive budgets (GRBs) important?

Budgets are the most important policy tools of a government/organization and they reflect its priorities and values, that is why making them gender responsive is crucial.

- GRBs mean advancement towards realization of women’s human rights
  GRB must address socio-economic discrimination against women.

- GRBs question equality and equity
  The way a government/organization raises and spends money can have a negative impact on women.

- GRBs help alleviate poverty more effectively
  Women are generally worse off than men belonging to the same socio-economic strata, and women and men experience poverty differently. Women are more affected by poverty than men.

- GRBs help monitor the achievement of policy goals
  Many policy commitments can only be achieved if sufficient funds are allocated for their implementation.

- GRBs help achieve good governance
  The delivery of goods and services to women, men, girls and boys can be improved in a fair, just and responsible way.

- GRBs enhance accountability and transparency
  Gaps can be highlighted between international/national/organizational commitments and the amount of public/organizational spending.

- GRBs enhance economic efficiency
  There is a positive correlation between diminishing gender inequality and higher growth rates. Women’s productivity increases with their access to information/credit and the general productivity goes up in a society that is more equal.

5. Who are the players in GRB?

- The Government
- The Parliament
- All ministries and departments (e.g., Ministry of Finance, Ministry of Education, Ministry of Women’s Affairs, Ministry of Health, etc.)
- Research/training institutions
- NGOs/CSOs
- Media
- Development partners (including donors)
- Educational institutions (including schools)

6. Four core goals of gender-responsive budgets

- To raise awareness and understanding about gender issues and the impact of budgets and policies.
- To change and refine government/organizations budgets and policies to promote gender equality.
- To make governments/organizational accountable for their budgetary and policy commitments on gender equality.
- To eliminate the gaps between stated policy objectives and practice.

7. Gender Budget Categories

a) Women-specific targeted expenditures: Resources allocated for programmes that specifically target women.

b) Equal employment opportunity expenditures: Resources allocated to affirmative action in order to promote employment of women and men in equal numbers, equal representation within management posts, and equal pay.

c) Mainstream expenditures: The bulk of the remaining expenditures not covered by the first two categories and considered in terms of their impact on gender equality.

This figure shows that the budget allocation for women's programmes is very small. In contrast, non-targeted expenditure, such as 'general expenditure' is very large, around 95% of total budgets in most countries. Therefore, it is essential that general budgets be examined from a gender perspective, as well.


8. Five Steps Framework for budget analysis

Step 1: Situational analysis of women and men, girls and boys in education sector.

Step 2: Assessment of the extent to which the sector’s policy addresses the gender issues and gaps described in Step 1, including an assessment of the relevant legislations, policies and programmes.

Step 3: Assessment of the adequacy of budget allocations to implement the gender-responsive policy found in Step 2.

Step 4: Monitoring of whether the money was spent as planned, what was delivered and to whom.

Step 5: Impact assessment of whether the policy as implemented changed the situation described in Step 1 in the direction of greater gender equality.

When the budget is tabled and implemented (steps 3 and 4):

- **Conduct gender budget analysis**
  This can be done by assessing the government/organizational policy and programme expenditures and revenues for their impact on women, girls, men and boys (as well as different groups of women and men categorized by income, age, ethnicity, etc.).

- **Change budgets priorities** (if needed) so that gender equality is promoted.
  In light of these gender budget analyses, implement strategies and actions that result in a budget that promotes women's empowerment and gender equality.

The combination of these two actions will produce a gender responsive budget.

9. GRB in Education Sector

What to analyze:

- Enrolment of students in schools/colleges by sex
  - Is the enrolment of girls in schools/colleges similar to that of the boys, or are fewer girls (as compared to boys) getting enrolled or vice versa?

- Attendance of students in schools/colleges by sex
  - Is the attendance of girls in schools/colleges similar to that of the boys, or are fewer girls (as compared to boys) attending schools/colleges or vice versa?

- Retention of students in schools
  - Is the retention rate among girls similar or less than boys?
  - Is the proportion of dropouts among girls more than that among boys or vice versa?

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• Learning achievement of students in schools/colleges by sex
  - Is the learning achievement of girls in schools/colleges similar to that of the boys, or are there disparities between boys and girls?

• Percentage share of women among the teachers
  - Is there equal representation of both women and men among the teachers, or are there fewer women teachers or vice versa?

• Percentage expenditure of the budget on women/girls
  - Is the expenditure on education, at various levels, equally reaching out to and equally benefiting women and men, or is it that women are being reached less than men?

10. Seven tools of gender budget analysis

1. Gender-aware policy appraisal evaluation of public expenditure by sector
   Aim: To analyze policies and programmes funded by the budget from a gender perspective by asking in what ways policies and their associated resource allocations are planned and actually do they reduce or increase gender inequalities.

2. Sex-disaggregated beneficiary assessment of public service delivery and budget priorities
   Aim: To collect and analyze the opinions of men and women on how current forms of public service delivery meet their needs and how far current patterns of public expenditures fit in with their priorities.

3. Sex-disaggregated public expenditure incidence analysis
   Aim: To analyze the extent to which men, women, girls and boys benefit from expenditure on public services.

4. Sex-disaggregated public revenue incidence analysis
   Aim: To analyze the impact of the kind of revenues raised by the government on women and men.

5. Sex-disaggregated analysis of impact of budget on time use
   Aim: To analyze the impact of government resource allocation on the amount and the way time is spent in the households.

6. Gender-aware medium-term macroeconomic policy framework
   Aim: To question gender-blind assumptions of macro-economic models and to incorporate gender variables into models on which medium-term public expenditure planning are based.

7. Gender-aware budget statement
   
   Aim: To review the budget using some of the other tools and to summarize its implications for gender equality with different indicators.

   There is no single formula for gender budget analysis. Gender budget analysis differs in:

   - Political and institutional nature of the organization
   - Coverage/scope
   - Stage of the budget cycle (preparatory, implementation, evaluation etc.)
   - Profile given to gender budget issues (evidence of the institutional commitment).