Proposed framework for gender budget analysis of a ministry or programme

A gender budget analysis needs to review the following issues:

**Inputs** (money appropriated and spent): are these adequate to achieve gender equality?

**Activities** (services planned and delivered, e.g. health services, industrial support services, social transfers, tax collection): have activities been well-specified? are they designed to be appropriate to the needs of both women and men, or to be appropriate to the specific needs of either group? are channels of delivery clear and well-specified?

**Outputs** (utilisation of planned and delivered services, e.g. patients treated, businesses supported, incomes increased, taxes collected): are outputs fairly distributed between women and men, and do sex-specific outputs reach the intended group? have sources of relevant statistics and other information been identified?

**Impacts** (planned and actual achievements in relation to broader objectives, e.g. healthy people, competitive businesses, poverty reduction, sustainable growth of national income): do impacts promote gender equality as well as other objectives? are the linkages between outcomes and impacts clearly specified?


Why gender budgeting is important

Gender-sensitive budgets provide mechanisms to:

- Increase transparency and accountability in the overall budget process by focusing in on where spending actually goes, and who benefits;
- Enhance the focus of government programmes on disadvantaged groups and in particular on women by attempting to disaggregate the way in which public expenditure is distributed between men/women or different groups, combining expenditure with household survey information;
- Hold governments to account over international commitments to furthering gender equality (as outlined in Chapter Two, 2.2) by attempting to examine the gender implications of national policies;
- Ensure that government budgets do not allocate resources in ways that perpetuate gender biases (such as cutting budgets that cover health care and education, drawing attention to how women have to substitute their unpaid work for such services);
- Enhance governments’ potential to transform gender inequalities (e.g. by the allocation of funding that will help to increase female mobility, or will create female-friendly facilities in institutions);
- More actively address concerns such as low levels of health care and their effects on both women and men, low rates of literacy, high levels of maternal mortality and low levels of female political and economic participation, thus contributing to gender equality commitments in the MDGs.
How to initiate gender-sensitive budgeting

- One of the key factors required for generating gender-sensitive budgets is commitment (and an understanding of the importance of gender-sensitive budgeting). Commitment is firstly necessary from parliament, so that it becomes a partner in engendering the budget and will hold the government accountable.

- The Ministry of Finance (in collaboration with the ministry dealing with gender issues, or women’s affairs) will need to take centre stage in issuing circulars on engendering budgets at all levels, to provide guidelines on how to do gender budgeting, and to take the lead in building the capacity of key civil servants involved.

- An interministerial thematic group could be set up with the goal of ultimately institutionalising the process. Coordination between various line ministries is key. In Uganda, for example, a desk was created to help in mainstreaming all budgetary processes within parliament.

- The focus of gender budgeting should be clearly linked to national poverty eradication goals via national data on gender variables in poverty and the feminisation of poverty. Gender-sensitive indicators for poverty reduction should be developed. For example, in Uganda gender budgeting was linked to the National Poverty Eradication Action Plan prepared in 1997. If gender issues in poverty reduction have been included in the CSP, useful information will be available for the gender budgeting process.

- Commitment to national gender mainstreaming goals is also required from accountants and senior civil servants (involved in expenditure tracking) and others involved in setting the agenda for the budgeting process. Information and background concept notes on the process is key. In Uganda it was found that it was important to use the context of the MDGs and other international commitments without losing focus on gender concerns.

- A national high-level conference on gender budgeting should be organised with experts in gender budgeting and expenditure tracking. Often there is a need to involve economic experts with gender expertise or those with previous experience of the gender budgeting and planning process. Generally, it is recommended that
sector-specific gender specialists should be available and should be invited to participate in thematic groups or national workshops.

- By and large, national capacity to facilitate expenditure tracking will have to be strengthened, so as to ensure that gender considerations are tracked in budgetary spending. Suitable concept notes and information leaflets have already been prepared by various agencies and should be further adapted to different targets for the specific country context.

- Increased financial resources must be made available for gender budgeting, bearing in mind that it is a long process and requires genuine political will to reduce inequalities between women and men. Funding may be required for preliminary studies on national budget accounts and on how to implement results-based budget planning and implementation. Sex-disaggregated data to document the extent of inequality is required. Data are needed on women’s and men’s unremunerated work, and time-use surveys which measure paid and unpaid work are required (see box below). Funding will be required to build capacity in the production of gender-disaggregated data and analysis.

- Administrative procedures will require scrutiny in order to include accountability and transparency mechanisms. This also requires funding.

- An incentive system should exist for civil servants, accountants and other staff to ensure they adhere to new procedures that have been set up under expenditure tracking. Performance reports for civil servants should include gender-mainstreaming results as one aspect of appraisal.

- Guidelines on engendering budgets, based on lessons learned from various countries, should be developed and widely disseminated. Visits to regions where gender budget initiatives are already taking place would be helpful.

- Gender budgeting should also examine the revenue side of the budget (contribution and benefits).

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**Applying the framework for gender budget analysis to ACP–EU trade negotiations**

Trade policies, like other macroeconomic, policies are not gender-neutral, since the economic roles, responsibilities and benefits of women and men are very different. A gender analysis of ACP–EU trade arrangements would address the following key questions:

- What impact do specific trade measures (e.g. the elimination of tariffs on particular products over a particular timeframe) have on gender equality?

- Are specific tariff reduction programmes in the circumstances faced in individual ACP countries likely to reduce, leave unchanged or increase gender inequality?

- Are the specific trade measures being proposed likely to improve, worsen or leave unchanged the position of the most disadvantaged women/men?

In order to answer these questions the gender dimensions of inputs, activities, outputs and impacts would need to be identified and analysed.

See European Research Office and APRODEV, Concept notes on gender budgeting, February 2002, [http://www.aprodev.net/trade/Files/gender/GenderBudgetingConcept.pdf](http://www.aprodev.net/trade/Files/gender/GenderBudgetingConcept.pdf)
Tools for gender budget analysis

Gender Budget initiatives were originally conceived as a set of analytical tools, a methodological framework and an implementation strategy for use by governments to incorporate a gender perspective into budgetary processes. Initiatives to date have focused on expenditure allocations. Notions of gender in revenue analysis have largely been confined to the distributional effects on tax regimes. In general direct taxes affect men disproportionately because of their higher participation in the labour force and higher incomes. Indirect taxes (value-added or consumption taxes) usually have a greater impact on poor people because they spend a larger proportion of their income on consumer goods. Women are usually disproportionately represented among the poor and therefore will be disproportionately affected by indirect taxes. Some tools related to gender analysis of revenue are included in the following list.

Analytical tools for a gender budget analysis include:

☑ **Gender-aware policy appraisal:**

Applying a gender-aware policy appraisal means looking at policies and programmes funded through the budget from a gender perspective and asking the question “In what ways are policies and their associated resource allocations likely to reduce or increase gender inequalities?” Analysis involves scrutinising the explicit and implicit gender implications of national and sectoral policies, and examining the ways in which priorities and choices are likely to reduce or increase gender inequality.

☑ **Gender-disaggregated beneficiary assessments:**

This is a more participatory approach to policy analysis. It involves asking actual or potential beneficiaries the extent to which government policies/programmes match their own priorities. This can be done through opinion polls, attitude surveys, group discussion or interviews. Questions may focus on the overall priorities for public spending or upon the details of the operation of public services.

☑ **Gender-disaggregated public expenditure incidence analysis:**

Incidence analysis of public expenditure is a useful tool for helping to assess the gender distribution of public spending. It compares public expenditure for a given programme with data from household surveys to reveal the distribution of expenditure between women and men, boys and girls. This tool can also suggest the gender impact of supposedly gender-neutral budget cuts.

☑ **Sex-disaggregated analysis of the impact of the budget on time use:**

This tool examines the relationship between the national budget and the way time is used in households. In particular, it draws attention to the ways in which the time spent by women in unpaid work is accounted for in policy analysis. Changes in government resource allocation through economic reform, for example, have impact on the way that time is spent in households. In particular, cuts in some forms of public expenditure are likely to increase the amount of time women have to spend in unpaid care work for their families and communities in order to make up for lost public services.

☑ **Gender-aware medium-term economic policy framework:**

This tool enables governments to incorporate gender variables into models on which medium-term public expenditure planning is based. This can be done by disaggregating by sex all variables employed (e.g. labour supply), or by including new variables to represent the unpaid care economy, based on exercises to quantify time spent by women (and men) in work in the family and community, or in the informal economy, which is normally not reflected in national statistics.
**Gender-disaggregated tax incidence analysis:**
This tool examines direct and indirect taxes and user fees to calculate how much tax is paid by women and men. This analysis focuses on the gender-differential effects of direct/personal income tax, which may, for example, penalise married couples by obliging them to file joint returns; and on indirect/commodity tax, which may have a different impact on men and women given that women and men use or consume different products and services and may have unequal access to and control over the family budget.

User fees have been introduced by some governments in order to finance public services (water, health, etc.). These fees may constitute a disproportionate burden or even a source of exclusion for women, who tend to be less involved in the monetary economy and to have less control over family income.

**Gender-aware budget statements**
This is an exercise in government accountability, which may use any of the above tools. It requires a high degree of commitment and coordination throughout the public sector as ministries and departments undertake and publicise an assessment of the gender impact of their line budgets. This statement should include information on the share of total expenditure targeted to gender equality programmes; gender balance in public sector employment; the share of expenditure devoted to the specific needs of women and men from public services; the share of expenditure devoted to the NWM and gender and women’s units in ministries; gender balance in subsidies, training or credit provided for business support; gender balance in membership of government committees and other decision-making bodies.

More details on gender budgeting are available in publications from the Commonwealth Secretariat, the UNDP and other sources. For such detailed information see the list of references and on-line documents provided below.

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**References related to budgeting from a gender perspective**

- APRODEV: Concept notes on gender budgeting, prepared by the European Research Office in cooperation with APRODEV (February 2002), [http://www.aprodev.net/files/gender/GenderBudgetingConcept.pdf](http://www.aprodev.net/files/gender/GenderBudgetingConcept.pdf)

  This nine-page concept note contains the following:
  1. Gender budgeting and the EU aid effectiveness debate;
  2. Gender budget initiatives and EU budgetary support;
  3. Applying the framework for gender budget analysis to ACP–EU trade network


  These guidelines, which grew out of the experiences of developing gender-sensitive budgets in several countries, demonstrate how gender-sensitive budget analysis can be achieved.

- BRIDGE: *Cutting Edge Pack on Gender and Budgets*,
  [http://www.ids.ac.uk/bridge/reports/CEP-Budgets-report.pdf](http://www.ids.ac.uk/bridge/reports/CEP-Budgets-report.pdf)
  [http://www.ids.ac.uk/bridge/reports_gend_CEP.html](http://www.ids.ac.uk/bridge/reports_gend_CEP.html)

  The pack contains an Overview Report by Helena Hofbauer Balmori and a Supporting Resources Collection together with a Development and Gender *In Brief* on the same theme.
  This volume of case studies gives practitioners' accounts of the challenges and opportunities of gender budget work across Africa, Latin America, East and South-east Asia, Europe and the Pacific.

  http://www.bellanet.org/grbi/docs/26291GenderBudgettext.pdf?OutsideIn
  Server=no
  This publication aims to inspire government officials, policy-makers, donor agencies, and civil society groups to engage in gender-responsive budget initiatives by demonstrating both equity and efficiency gains.

- Çağatay, N., Keklik, M., Lal, R., and Lang, J., Budgets As If People Mattered: Democratising macroeconomic policies (UNDP, 2000)
  This conference report brings together accounts of budget initiatives from around the world that are people-centred, pro-poor and gender-sensitive.

- Commonwealth Secretariat: Detailed information on budgeting from a gender perspective can be located on the Commonwealth Secretariat's homepage on gender and development, http://www.thecommonwealth.org/gender/

  This newsletter from the Economic Research Forum (ERF) highlights existing policy-relevant research to assist governments, organisations and researchers to track, monitor and evaluate national and local public budgets from a gender and poverty perspective. Examples of tools to do gender budgets include gender-aware policy appraisal, which looks at the differential impact of particular policies on women and men, and gender-disaggregated public expenditure incidence analysis, comparing how women and men benefit from public spending.

- Rusimbi, M., Budlender, D., Shayo, R., and Pehrsson, S., Checklist for mainstreaming gender into the government budget. (TGNP, June 2000)
  This checklist outlines a step-by-step process to introduce ideas about gender into the MTEF. It is a tool aimed at all government officials in ministries, departments and agencies dealing with planning and budgets, primarily those who already have a basic understanding of gender concepts. For a copy of this publication contact: Tanzania Gender Networking Programme (TGNP, Gender Budget Initiative, PO Box 8921, Dar es Salaam, Tanzania. Tel: +255 22 244 3205/244 3450/244 3286, Fax +255 22 244 3244. Email: info@tgnp.co.tz.

- Senapaty, Manju, Gender budget initiative in India – education sector insights (UK Department for International Development – India, 2002), http://www.siyanda.org/docs_gem/index_sectors/education/genbud.ppt
  A presentation given at a DFID seminar entitled ‘Gender Budgeting’ in July 2002, outlining gender budgeting efforts in India at the national and state levels. Case studies from the education sector are provided.

Section B, entitled 'Engendering national budgets and development strategies' (pp 69–120), contains useful information with examples from Malawi and South Africa.


This chapter of the UNIFEM report introduces the concepts and practicalities of gender budget initiatives, describing how they can help programmes aimed at gender equality that are currently failing through lack of resources.