

# Gender Budget Analysis

**A Dynamic Tool to Improve  
Gender Mainstreaming**



Prepared for:



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# Who we are



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- ü Principal in Deloitte Consulting LLP's Federal practice
- ü More than 25 years of experience leading economic and fiscal reform programs around the world
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- ü Gender Budget Specialist in USAID's Jordan FRPFM Project
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# Agenda

- Introduction and Context
- Gender Responsive Budgeting Overview
- Goals of Gender Responsive Budgeting
- Main Characteristics of GRB
- Gender Budget Analysis: a tool for Gender Mainstreaming
- Gender Budgeting Success Criteria
- Conclusion
- Questions and Answers

# International Context

Australia, Canada and Austria considered as the most implementing countries for Gender Responsive Budget (GRB)\*

Gender Equality Implementations at Global Level: \*\*

- Countries with Legal Basis for Gender Equality = **100%**

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- Countries with Strategic Plan for Gender Equality = **100%**

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- Countries with Gender Budgeting Framework = **27%**

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- Countries with overall implementation of Gender Budgeting Instruments = **14%**

Gender Budget Analysis is an Evidence-Based Tool for Gender Needs & Requirements in the society

\*Gender Budgeting in OECD Countries, OECD Journal on Budgeting-Volume 2016/3

\*\*Gender Responsive Budgeting: Analysis of Budget Programmes from Gender Perspective, UN Women, 2016

# Introduction and context

- Gender budgeting initiatives have been pursued in various forms over many years. Over 90 countries have experimented with some form of gender budgeting
- Australia pioneered and piloted attempts at gender budgeting from 1984 onwards in response to calls from women's rights activists \*

Gender budgeting is an application of gender mainstreaming in the budgetary process. It means \*\*:

- A gender-based assessment of budgets;
- Incorporating a gender perspective at all levels of the budgetary process;
- Restructuring expenditures and revenues in order to promote gender equity and equality.

A results oriented gender budgeting require a solid monitoring and evaluation network between all stakeholders

\* Gender Budgeting in OECD Countries, OECD Journal on Budgeting-Volume 2016/3

\*\* Council of Europe, 2009

# What are your perceptions of Gender Budgeting?

- Separate budgets for women and men?
- Distribution of 50% for men and 50% for women?
- A tool to favor women?

## **Equality versus Equity**

Equality is giving people the same thing/s

Equity is fairness in every situation

# Gender Responsive Budgeting Overview

*Gender Responsive Budgeting (GRB) is a public finance tool that takes into account a gender perspective for achieving equity & equality in the analysis of the budget \**

## Gender Responsive Budgeting (GRB) =

- **A Gender Perspective:** Strategy introducing the principle of taking the gender perspective into account in policies, measures and actions of the public authorities via an analysis of the budget, thereby increasing their effectiveness;
- **Approach for Equality:** Approach having as its final objective to strengthen the equality between women and men, as well as to optimize the economy, effectiveness, efficiency and equity of public finances; and
- **Instrument for Public Finance:** Instrument for achieving a situation in public finances (tax revenues and expenditures) taking into account the needs and expectations of individuals (women and men).

\* Institute for the Equality of Women and Men, Manual for the application of Gender Budgeting, Belgium, 2010.

# Three Core Goals of Gender Responsive Budgeting

Gender Responsive Budgeting has three core goals\* that aim to achieve sustainable changes in gender equity & equality through PFM

1

## Awareness

Raise awareness and understanding of gender issues and impacts of budgets and policies

2

## National Policies

Change and refine government budgets and policies to promote gender equality

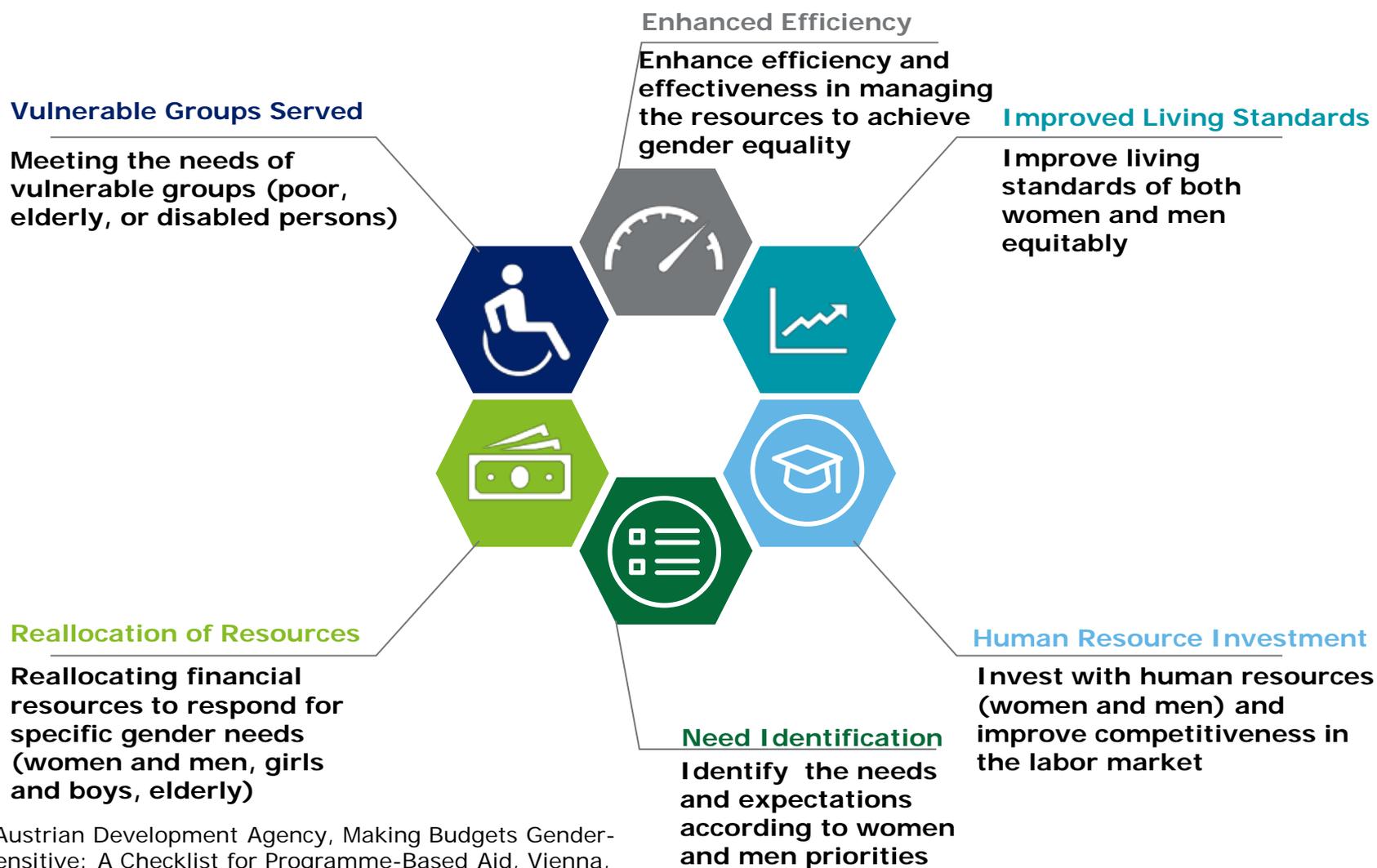
3

## Accountability

Make governments accountable for their gender budgetary and policy commitments  
(locally, nationally and internationally)

\* Sharp, R., Budgeting for Equity: Gender budget initiatives within a framework of performance oriented budgeting, UNIFEM, New York, July 2003.

# Main Characteristics of GRB\*



\*Austrian Development Agency, Making Budgets Gender-Sensitive: A Checklist for Programme-Based Aid, Vienna, January 2009

# Examples of Gender-Relevant Indicators

*The following are example indicators for Gender Responsive Budgeting*

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## **Gender Political Empowerment:**

- Gender ratio in Cabinet
- Gender ratio in Chamber of Deputies
- Gender ratio in municipalities councils
- Gender participation in Parliament elections

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## **Gender Social Empowerment:**

- Gender Illiteracy ratio
- Gender beneficiaries from public medical insurance
- Gender poverty rate
- Gender violence ratio

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## **Gender Economic Empowerment:**

- Gender participation ratio in labor force (15+ years)
- Gender leadership ratio in public sector
- Gender employee ratio in public sector
- Annual Gender staffing ratio in public sector

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## **General Gender Indicators:**

- Gender allocation as a percentage of public budget
- Gender allocations as a percentage of GDP



# Gender Budgeting Categories within Public Budget

*Gender Budgeting can be enacted within different budget categories to promote gender equity in various ways*

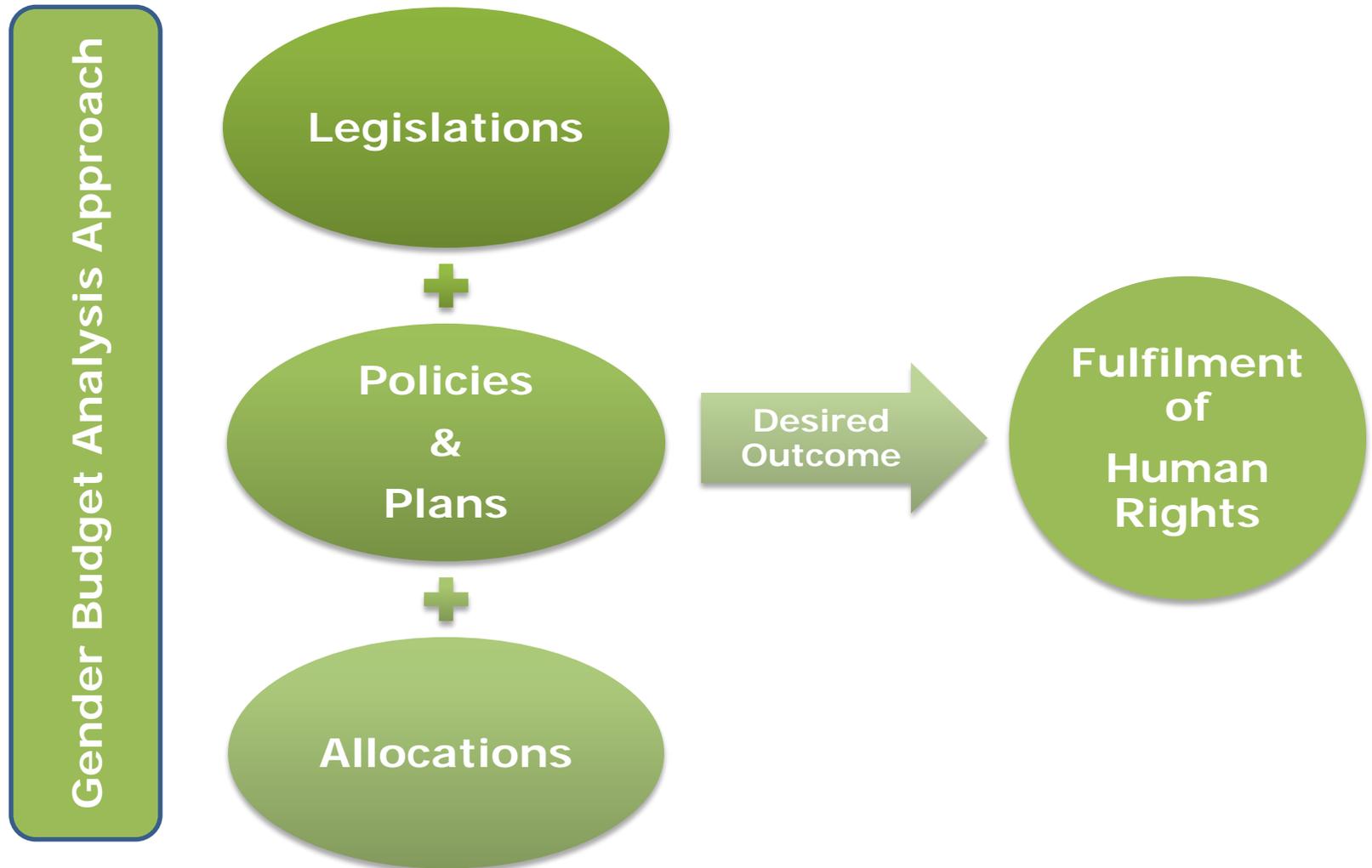
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<b>Target</b>	<b>Budget Category</b>	<b>Description</b>
Service Providers	Expenditures that promote gender equity within public service jobs	Look at employment patterns and promote equal employment opportunities
Specific Beneficiaries	Gender Specific Expenditures	Target specific beneficiaries (such as poor, disabled, elderly...etc.)
General Populations	General or Mainstream Expenditures	Design general or mainstream budget expenditures that deliver services to the overall population (such as raising awareness or advocacy, transportation, parks)

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# Gender Budget Analysis: a tool for Gender Mainstreaming

# Gender Budget Analysis Framework\*



\* Supported Model introduced by FRPFM for Reporting on Gender Budget Analysis

# Rationale for introducing Gender Budget Analysis

*Gender Budget Analysis can provide many benefits to the government*



# Reporting on Gender Budgeting-areas of recognition

*Reporting on Gender Budgeting*  *an approach to evidence-based recommendations to promote gender equity in various ways*

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- ü Analyzing public expenditure from a gender perspective
- ü Analyzing gender performance indicators
- ü Recognizing the challenges in meeting gender requirements and needs
- ü Recognizing donors funding on gender issues
- ü Enhancing accountability towards achieving equity and equality from a gender perspective
- ü Enhancing collaboration and networking
- ü Formulating/re-formulating gender-based policies and legislation
- ü Proposing the proper recommendations to empower women or vulnerable groups

# Gender Budgeting Success Criteria

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*Implementation of effective gender budgeting are in some ways a microcosm of the criteria of modern budgeting*

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## ü **Data Availability**

Just two countries in the world (Norway and Sweden) where gender disaggregated data is routinely available.\*

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## ü **Monitoring & Evaluation System**

(Which should deal with financial and non-financial performance, gender indicators, implementing partners responsibilities, reporting on progress or shortcomings, prompt corrective actions, recommendations, lessons learned).

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## ü **Financial & Human Resources**

Most developing countries have limitations to implement or improve Gender budgeting due to lack of financial & Human resources.

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## ü **Institutional Framework for Gender Budgeting**

In most cases this framework should consist of MoF and/or Budget Department, line ministries, Gender National Department and relevant CSOs.

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# Conclusion

# Conclusion: Gender Budget Analysis helps Governments to:

- 1 Recognize the different roles/features/needs of women and men, boys and girls in the society;
- 2 Recognize the economic situation of women;
- 3 Formulate/reformulate Gender-Friendly Public Policies;
- 4 Improve transparency and accountability towards Gender commitments;
- 5 Improve gender equity and equality in a specific area, that lead to gender mainstreaming.

*Gender Budgeting is not a fiscal tool only...It's an economic and social tool that should aim to achieve Citizens Welfare*

# Questions and Answers

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