Gender Budget Analysis

A Dynamic Tool to Improve Gender Mainstreaming

Prepared for: ICGFM

December 4, 2018
Who we are

**Dr. Stephen Lewarne**
- Principal in Deloitte Consulting LLP’s Federal practice
- More than 25 years of experience leading economic and fiscal reform programs around the world
- Supported transitions to market economics across Eastern Europe and Central Asia

**Julie Cooper**
- Specialist Leader in Deloitte Consulting LLP’s Federal practice
- International PFM specialist with USAID, IMF, World Bank
- 20 years of experience in implementing GFMIS in Central Asia, Africa, and the Middle East
- Supported PFM reforms in the Australian Federal Government

**Arwa Najdawi**
- Gender Budget Specialist in USAID’s Jordan FRPFM Project
- Gender & Child Budget specialist with USAID, UN Women, UNICEF, EU, Global Network of Women Peacebuilders
- 30 years of experience as an Economist, of which 10 years in PFM in Jordan, Ethiopia and Lebanon
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%
- Countries with Strategic Plan for Gender Equality = 100%
- Countries with Gender Budgeting Framework = 27%
- 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)

Main Characteristics of GRB*

**Vulnerable Groups Served**
Meeting the needs of vulnerable groups (poor, elderly, or disabled persons)

**Reallocation of Resources**
Reallocating financial resources to respond for specific gender needs (women and men, girls and boys, elderly)

**Enhanced Efficiency**
Enhance efficiency and effectiveness in managing the resources to achieve gender equality

**Improved Living Standards**
Improve living standards of both women and men equitably

**Human Resource Investment**
Invest with human resources (women and men) and improve competitiveness in the labor market

**Need Identification**
Identify the needs and expectations according to women and men priorities

*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

<table>
<thead>
<tr>
<th>Gender Political Empowerment:</th>
<th>Gender Economic Empowerment:</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Gender ratio in Cabinet</td>
<td>• Gender participation ratio in labor force (15+ years)</td>
</tr>
<tr>
<td>• Gender ratio in Chamber of Deputies</td>
<td>• Gender leadership ratio in public sector</td>
</tr>
<tr>
<td>• Gender ratio in municipalities councils</td>
<td>• Gender employee ratio in public sector</td>
</tr>
<tr>
<td>• Gender participation in Parliament elections</td>
<td>• Annual Gender staffing ratio in public sector</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Gender Social Empowerment:</th>
<th>General Gender Indicators:</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Gender Illiteracy ratio</td>
<td>• Gender allocation as a percentage of public budget</td>
</tr>
<tr>
<td>• Gender beneficiaries from public medical insurance</td>
<td>• Gender allocations as a percentage of GDP</td>
</tr>
<tr>
<td>• Gender poverty rate</td>
<td></td>
</tr>
<tr>
<td>• Gender violence ratio</td>
<td></td>
</tr>
</tbody>
</table>
Gender Budgeting Categories within Public Budget

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

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

- **Legislations**
- **Policies & Plans**
- **Allocations**

**Fulfilment of Human Rights**

* 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

- Availability of Sex-disaggregated Data
- Orienting Allocations
- Transparency & Accountability
- Bridging the Gender Gap
- Gender Mainstreaming
Reporting on Gender Budgeting-areas of recognition

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

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

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

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

- **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).

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

- **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.

* OECD Journal on Budgeting - Volume 2016/3
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
About Deloitte: Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. In the United States, Deloitte refers to one or more of the US member firms of DTTL, their related entities that operate using the "Deloitte" name in the United States and their respective affiliates. Certain services may not be available to attest clients under the rules and regulations of public accounting. Please see www.deloitte.com/about to learn more about our global network of member firms.

This publication contains general information only and Deloitte is not, by means of this publication, rendering accounting, business, financial, investment, legal, tax, or other professional advice or services. This publication is not a substitute for such professional advice or services, nor should it be used as a basis for any decision or action that may affect your business. Before making any decision or taking any action that may affect your business, you should consult a qualified professional advisor. Deloitte shall not be responsible for any loss sustained by any person who relies on this publication.

Copyright © 2018 Deloitte Development LLC. All rights reserved.

About DevTech: DevTech’s technical capabilities complement its ability to operate and manage in a wide spectrum of cultural and political conditions from the highest levels of government to financial markets, to field operations in low-income countries. DevTech pairs its strong methodological capabilities in economics, data analytics, finance and social sciences with the most current technological solutions in developing and designing projects, implementing, and carrying out performance monitoring and evaluation. This results in sustainable and lasting solutions to the policy challenges.

DevTech has implemented long- and short-term projects in 98 different countries for over two dozen government agencies, multilateral development institutions, subnational governments, and private sector entities.

DevTech’s headquarters is located in Rosslyn, VA, with offices in Guatemala, Nicaragua, and Nigeria.

Please see www.devtechsys.com/ for a detailed description of DEVTECH services and projects.