

Gender Budgeting

- Dr.Punita Pathak

Introduction

Gender budgeting exercises now take place in more than forty countries around the world, originally inspired by the early experience of countries such as Australia and given further momentum by the United Nation's commitment to gender budgeting in the Beijing Platform for Action. They take place both inside and outside government and there is a wide diversity in the ways in which they are conducted and their scope. A gender budget is not a separate budget for women; instead it is an approach which can be used to highlight the gap between policy statements and the resources committed to their implementation, ensuring that public money is spent in more gender equitable ways. The issue is not whether we are spending the same on women and men, but whether the spending is adequate to women and men's needs

Gender Budgeting has become an integral part of the development policy as it needs a special focused attention, for the reason that the women are oppressed from womb to tomb. The term “gender budgeting” has become a catch all phrase to describe various government initiatives that seek to address gender issues in the domain of public expenditure and policy. Two definitions are quoted to introduce the concept ‘Gender-sensitive budgets’, ‘gender budgets’, and ‘women’s budgets’ refer to a variety of processes and tools aimed at facilitating an assessment of the gendered impacts of government budgets.

In the evolution of these exercises, the focus has been on auditing the government budgets for their impact on women and girls. This has meant that, to date, the term ‘women’s budget’ has gained widest use. Recently, however, these budget exercises have begun using gender as a category of analysis so the terminology ‘gender-sensitive budgets’ is increasingly being adopted. It is important to recognize that ‘women’s budgets’ or ‘gender-sensitive budgets’ are not separate budgets for women or for men. They are attempts to break down, or disaggregate; the government’s mainstream budget according to its impact on women and men and different groups of women and men, with cognizance being given to the society’s underpinning gender relations.”

“Gender budget initiatives analyze how governments raise and spend public money, with the aim of securing gender equality in decision-making about public resource allocation; and gender equality in the distribution of the impact of government budgets, both in their benefits and in their burdens. The impact of government budgets on the most disadvantaged groups of women is a focus of special attention.”

The above definitions underline the fact that gender budgeting is now seen as a socio-economic tool for ensuring gender equity in the development process and lays a strong emphasis on engendering public expenditure and policy. Critical activities constituting the gender budgeting exercise would include:

- a) Addressing gap between policy commitment and allocation for women through adequate resource allocation and gender sensitive programme formulation and implementation
- b) Mainstreaming gender concerns in public expenditure and policy
- c) Gender audit of public expenditure, programme implementation and policies – relating to public expenditure, fiscal & monetary matters etc.

Objectives of gender budgeting

Expenditure and taxation policies have different implications for, and impacts upon, women and men in terms of their contributions to both the paid and unpaid spheres of work. Gender budget initiatives can reveal these discrepancies and provide governments with the opportunity (in partnership with other actors) to integrate a gender analysis into economic policy. Sharp and Broomhill explain that most gender budgeting initiatives have three core goals. They seek to:

- (1) Mainstream gender issues within government policies;
- (2) Promote greater accountability for governments' commitment to gender equality; and
- (3) Change budgets and policies. They go on to define success of gender budgets as being contingent upon their record in changing budgetary allocations and policies in a way that promotes gender equality. And at times this can be demonstrated - for example the UK Women's Budget Group was able, through gender budget analysis and lobbying activities, to contribute to the reversal of a proposed change to the tax benefit system that would have shifted money from the 'purse to the wallet'. Other times the results of gender budgeting are less tangible.

Susan Himmelweit embraces both the equity and the efficiency arguments for gender budgeting. She argues that it is important to understand and make visible the different effects of policies on women and men in order to make outcomes fairer between women and men. And additionally it is necessary to utilise the efficiency argument which incorporates the different responses of women and men to policy and proposes that this behavioural aspect should also be analyzed and monitored if policy is to meet its objectives. For example, the UK WBG found that the Working Families Tax Credit (WFTC) which was introduced to encourage 'welfare to work' in the UK, will reduce gender inequality between households, since women predominate in those households receiving WFTC. However, the behavioural effects of the WFTC will have the unintended consequence of reinforcing the gendered division of labour since WFTC creates disincentives to employment for the partners of poorly paid men.

Methodologies for gender budgeting

It should be noted that gender budgeting is a relatively new concept and as a result the tools and techniques used to apply the theory are still evolving. Additionally, methodology should and will differ internationally, as it is adapted to the national or even regional context.

Basically gender budgeting can involve analysing any form of public expenditure, or method of raising public money, from a gender perspective and identifying the implications and impacts for women and girls as compared to men and boys. Several toolkits for gender budgeting have been developed - most prominently by Debbie Budlender and Ronda Sharp, Diane Elson and Katherine Rake - examples of which can be found in the appendix.

One key tool is gender impact assessment (GIA). GIA focuses analysis beyond the family or household level, looking at the individual and extends beyond the public, paid economy to the more private, unpaid sphere in which women and their caring work predominate at present. It gives consideration to the longer-term consequences of policy and takes account of the differentials in women's and men's responses to economic incentives.

Gender budgeting approaches

There are no standardised tools for the implementation of gender budgeting. This is mainly due to the extremely different national and local conditions governing budgetary and resource-related decisions. Therefore, translation of the given experiences into other contexts is limited. The different base lines and questions of gender budgeting initiatives require a customised adaptation and harmonisation of tools to the relevant needs.

In the context of various gender budgeting initiatives, a whole range of approaches have been developed that Budlender, among others, compiled in a set of seven tools.

These tools are not to be directly integrated into the work of an administrative authority; however, they do offer important guidance

1. Gender-equality-oriented evaluation of political / economic strategies (by gender equality players)
2. Gender-sensitive check and analysis of individual financial priorities Both approaches ensure the inclusion of the gender perspective in budget-relevant processes at the level of players.
3. Gender-oriented breakdown of the use of public funds (expenses)
4. Gender-oriented breakdown of public revenues
5. Gender-oriented breakdown of the impact of public funds on time management
6. Gender-equality focus in medium-term financial planning

These four approaches (3–6) enable a comprehensive analysis of the implications of budgetary processes on social gender relations. These four approaches help to make genderspecific consequences of allegedly neutral budgetary activities visible.

7. Gender-equality-oriented explanation of budgets. The gender-equality-oriented explanation of budgets includes accountancy and is therefore already a form of controlling.

Tools and steps for action that are based on these gender budgeting approaches have to be tailored to national and regional conditions and to the individual fields of action, subjects and specialised departments in administrative authorities. Already existing GM tools are all also to be considered in order to avoid double work. For example, in the case of legislative procedures for a gender-oriented impact assessment of resource distribution, it would be possible to build on the ‘GM-Arbeitshilfe Rechtssetzung’ (support document on ‘Gender Mainstreaming in the Preparation of Regulations’) of the German Government.

Stages in the Budget Cycle

Gender budgeting can be used in any phase of the budget cycle, from planning and identifying objectives and identifying the financial allocations to meet these objectives, to an evaluation of the extent to which these objectives have been met.

Gender Budget Statements

A gender budget statement, like that prepared by the UK Women's Budget Group (external to government) following both the Pre Budget Report and the Budget statement by HM Treasury, is effective in bringing together information on the implications of government expenditure and taxation for women. In countries such as France and Austria, the government produces a gender budget statement alongside their national budget.

Policy areas covered by gender budgeting

Gender budgeting theory and practice has grown out of a widening understanding that economic policy can contribute to narrowing or widening gender gaps across a broad spectrum of policy areas including health, education, welfare, transport and development - hence gender budget initiatives can be applied to any policy area. Additionally gender budgeting is applicable to both macro and micro level economic policy and to both public spending and revenue. Most initiatives around the world have focused on public expenditure, but the UK WBG has spent considerable time analysing tax credits. In practice the extent of gender budget initiatives vary from the broadest analysis of the entire national budget to the more narrow expenditure of selected government departments or programmes or more narrow still, the expenditure on new projects, selected forms of revenue, changes in the tax system or the implementation of new legislation. The extent to which the practice is applied will depend upon government commitment to gender budgeting, resources and expertise available, national and international pressure etc..

The National Budget

One of the most important areas of government macroeconomic policy is the national budget, which deals with both public revenue and public expenditure across all policy areas and expresses the social and economic priorities of the government. The national budget is therefore a key opportunity for carrying out a gender budgeting initiative.

The Gender Machinery of Government

Gender budgeting does not focus solely on gender specific programmes, rather it aims to expose assumptions of gender neutrality across the policy spectrum. However it does have a useful role to play in assessing the funds spent on the gender machinery of government comparative to other ministries or departments. For example analysis conducted in South Australia in 1985/86 revealed that resource allocation to programmes aimed at women and girls was minimal compared to total resource allocation.

Audit of Distribution of Actual Inputs, Activities, Outputs

This kind of analysis links expenditures actually made to the actual participation in the activities provided and enjoyment of the outputs. It is useful where individual participation can be identified. It can be presented in a variety of ways, focussing on distribution of outputs, or funding, or both.

Implementation in the Context of Specialised Tasks

The main steps for implementing gender budgeting need to be taken in the context of specialised tasks:

a) Analysis of the actual situation

What does the actual situation regarding the distribution of resources between men and women look like? Who contributes to the services / revenues of a community, and to what extent? What are the reasons for the unequal contribution of women and men to revenues / services? Who benefits from services / expenses?

b) Gender-equality-oriented assessment of resource distribution

Do women and men benefit equally / differently (in the case of the latter, how) from the actual distribution of resources? Have gender-related differences in the needs been sufficiently / reasonably taken into account? Can an unequal distribution be justified as compensation for specific discriminations? What are the root causes for gender-related disparities concerning the different resources? What are the next specific goals that may contribute to a reduction of a gender-related unequal distribution of resources?

c) Participation-oriented development of measures for gender equality in resource distribution

Whose interests will prevail in the existing budgetary procedure? How powerful are the different interests when it comes to the distribution of resources? Who needs to be taken onboard in order to avoid gender-specific distortions?

These questions can only be answered in the context of specialised tasks tailored to the individual subject areas. Many of these questions have already come up in the framework of implementing gender mainstreaming in different fields. Gender budgeting is about systematising a gender-based analysis and gender-equality-oriented evaluation with regard to the distribution of resources. As a rule, the working method tools that have been developed so far for gender mainstreaming can be amended or specified accordingly without any significant degree of effort. Working methods and tools that serve to evaluate or analyse the cost impact and consequences for the distribution of resources have to incorporate gender at an analysis level and gender equality as an assessment benchmark. This applies, for instance, to the assessment of follow-up costs of bills, economic impact analyses or the evaluation of programme expenses.

The actors involved in gender budgeting

The nature of gender budget initiatives varies internationally. They have been undertaken at national, provincial or local levels and have been coordinated and led by both governments and civil society groups. There are advantages and disadvantages of each type of exercise. Inside government groups (for example, Australia, Barbados and France) have the benefits of access to government information and the capacity to make direct contributions to the budgetary and economic policy decision-making process. Outside civil society initiatives (for example in the UK, South Africa and Tanzania) may suffer resource and data constraints, but their distance from government allows them to take a critical stance and encourage public debate.

a) International Agencies

A number of multi- and bi-lateral agencies have expressed support of gender budget initiatives, including: the Commonwealth Secretariat; the International Development Research Centre (IDRC); the European Union (EU); the Nordic Council (of their own budget); the Organisation for Economic Co-operation and Development (OECD); the United

Nations Development Fund for Women (UNIFEM); the Swedish International Development Agency (SIDA); the Swiss Development Corporation; German Technical Cooperation Agency (GTZ); the UK Department for International Development (DFID); the Governments of Denmark, the Netherlands and Norway, and the United Nations Development Programme. Most significantly the United Nations' Beijing Platform for Action called for the integration of a gender perspective into budgetary decision-making and called for governments to be accountable for their gender equality commitments. Additionally the World Bank has promoted the idea of gender budget analysis through its gender publications, in particular the models used in Tanzania and South Africa. And the UN European Economic Commission also has plans to support work on gender and budgets.

b) National Actors

At national level a range of actors can play a role in gender budgeting. Initiatives should engage across as many of these groups as possible. The most important actor is, obviously, the government.

c) Government

Experience has shown that gender budget initiatives are most effective when the Ministry of Finance (due to its role in the budgeting process) takes the lead in a government initiative - ideally with close engagement with the Ministry for Gender or Women's affairs. However Budlender et al note that due to absence of established working relationships between the two ministries, some countries have experienced a sidelining of the latter - and so valuable gender expertise is lost from the process. Although the Ministry of Finance is likely to take the lead, other ministries should also play a significant role in the process as it should not be assumed that any government policy is gender neutral. At the outset of the gender budgeting process most governments involve just two or three other key departments - typically health and education - departments that account for a large proportion of government expenditure and have particular relevance for women and those experiencing poverty. Another sector such as agriculture or transport may also be selected to demonstrate that gender budgeting has a role to play outside of the social sector. Within each ministry it is important that the more senior civil servants understand the need for gender budgeting initiatives and support them in principle and that there are civil servants who are equipped with the skills to carry them out.

d) Parliament

Gender budget initiatives are also likely to engage with parliamentarians - particularly women members - for example through lobbying activities, awareness raising seminars and fact sheets for their reference and use in the scrutiny and audit of government's public expenditure and revenue plans. However Budlender et al suggest that the effect of this methodology is limited - most parliamentarians are likely to have little or no powers to amend the national budget, although there is unrealized potential in their powers to audit the national budget. However parliamentarians have had a prominent role in both the South African and the Ugandan initiatives - but a few key individuals have led this participation. The Swiss parliament has a high level of budgetary power, but this is set to decrease dramatically with the introduction of New Public Management.

e) Civil Society groups

As the Australian example proved, the success of gender budgeting initiatives is limited without the involvement of civil society groups to keep up the pressure and provide expertise.

Often the people involved in these groups are the contemporaries of the government officials so have a good working relationship. They are drawn upon to conduct research and even provide training for Government officials. In the South African, Tanzanian and Ugandan examples, NGO groups work alongside the government, acting as 'critical friends' and nudging the government further in the direction of a gender equality agenda. In the UK, the Women's Budget Group has been instrumental in encouraging the Government to commit to a gender budgeting approach. In an OECD questionnaire on Gender Mainstreaming, Competitiveness and Growth, October 2000, HM Treasury described the UK WBG as a key feature of the consultation process with respect to gender. However there can be scepticism among some external gender economists about the ability of government to tackle gender issues adequately and, conversely, governments can be suspicious of NGOs. Additionally NGOs have concerns about maintaining their independent voice and critical distance. In the Tanzanian example, in which NGOs have worked especially close to government, this was a particular concern amongst the activists. Some of the NGO initiatives draw on the expertise of academics, particularly feminist economists. Several initiatives, such those planned in Bangladesh and Italy are led by academics. Other initiatives, such as the UK Women's Budget Group are led jointly by academics and others from NGOs and trades unions. It is useful for these groups to come together to ensure that research is focused on what is useful for advocacy purposes and so that advocates have enough depth of knowledge to pursue their gender budgeting objectives.

f) Individuals

Individuals in key positions have been essential in ensuring the success of many projects - for example in Barbados, the Philippines, Sri Lanka and Namibia. But ideally initiatives should not be reliant on the support of individuals, as once these key players move on or are replaced the project may suffer setbacks - as in South Africa and Mozambique. Initiatives should aim to build up a firm support base and institutionalize gender budget processes while these people have power and the climate is favourable.

g) Regional and Local Actors

An increasing amount of gender budgeting work is being done at the sub-national level, encouraged by the international trend to decentralise budgeting functions and power. Chile, Mexico, Peru, the Philippines, South Africa, Tanzania, Uganda and Spain (in the Basque Country) are among the countries to already have initiated work at this level. Of particular interest are the UNIFEM-supported participatory budget initiatives running in Latin American countries. There are benefits to the decentralisation of both the budgets and the gender budget projects - with the public becoming more engaged with the process now they can see the direct impact of budget decisions. The Ugandan Forum for Women in Democracy argues that local level interventions are most appropriate in their country where women are unlikely to have the resources to engage with decision making outside of their own locality. However, Budlender et al advise gender budget activists to be wary of decentralisation. Inequality can grow between regions, functions may be decentralised but not the spending power and it can mean the state is absolving itself of responsibility of the budgeting function and hence nationally agreed gender budgeting arrangements.

Despite all legislations and policy commitments and planning, women remain a vulnerable group. If we are to translate the policy commitment of Women's Empowerment in to a reality we would have to go beyond the current outlook on gender budgeting which excludes several

dimensions of the problem. We have to go in for a more broad based approach that addresses planning, adequate resource allocation, programme design and formulation, targeted intervention and implementation based upon the requirement of women residing at the field level with their participation. This has to be supplemented by relentless reality checks at the field level. Gender mainstreaming has to be a guiding force in all these activities to maximize outreach of public expenditure and benefits for women. Further universalizing access is very important for meaningful outcomes. Inter-state and intra- state imbalances have persisted for a long time and need to be addressed more forcefully. Some overlap of gender and developmental issues will take place- this is inevitable given the wide gap in availability and requirement of socio-economic infrastructure in the country.

The strategy of macro level planning for micro needs and the Strategic Map for gender budgeting as a tool for women's empowerment has been proposed keeping in view the need for a holistic approach to empowerment of women. Any successful strategy for women's empowerment will have to account for the fact that

- a) Empowerment cannot be successfully achieved till all aspects social, economic and political are addressed.
- b) Empowerment should cover women in all regions of the country
- c) Gender concerns have to be mainstreamed in all aspects of public expenditure and policy as women are equal citizens in the country
- d) Participation of women in decision making is necessary given their specific needs and to recognize them as equal members of society
- e) Societal attitudes have to be re-engineered

Resource Allocation and public expenditure are important inputs in the empowerment process and thus Gender Budgeting has a very critical role to play. However, the tool of gender budgeting has to lend itself to this process based upon the requirements of women's empowerment. The allocation and expenditure process has to be focused and appropriately prioritized. The tool should not become an end in itself. The gender budgeting tool thus has to be honed through

- a) Spatial mapping of status of women and resources to ensure progressive universal coverage.
- b) Coordination of the flow of public resources to facilitate and ensure convergence of resources with synergy across and within various levels of government

No doubt the resource allocation involved would be of a high order. However, this investment itself could contribute to gender empowerment if utilized in an efficient outcome oriented manner with more involvement of the stakeholders (women) in decision-making and implementation. Further this would lay the foundation for other women specific interventions to be effectively implemented.

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