



Gender Responsive Budgeting

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Overview

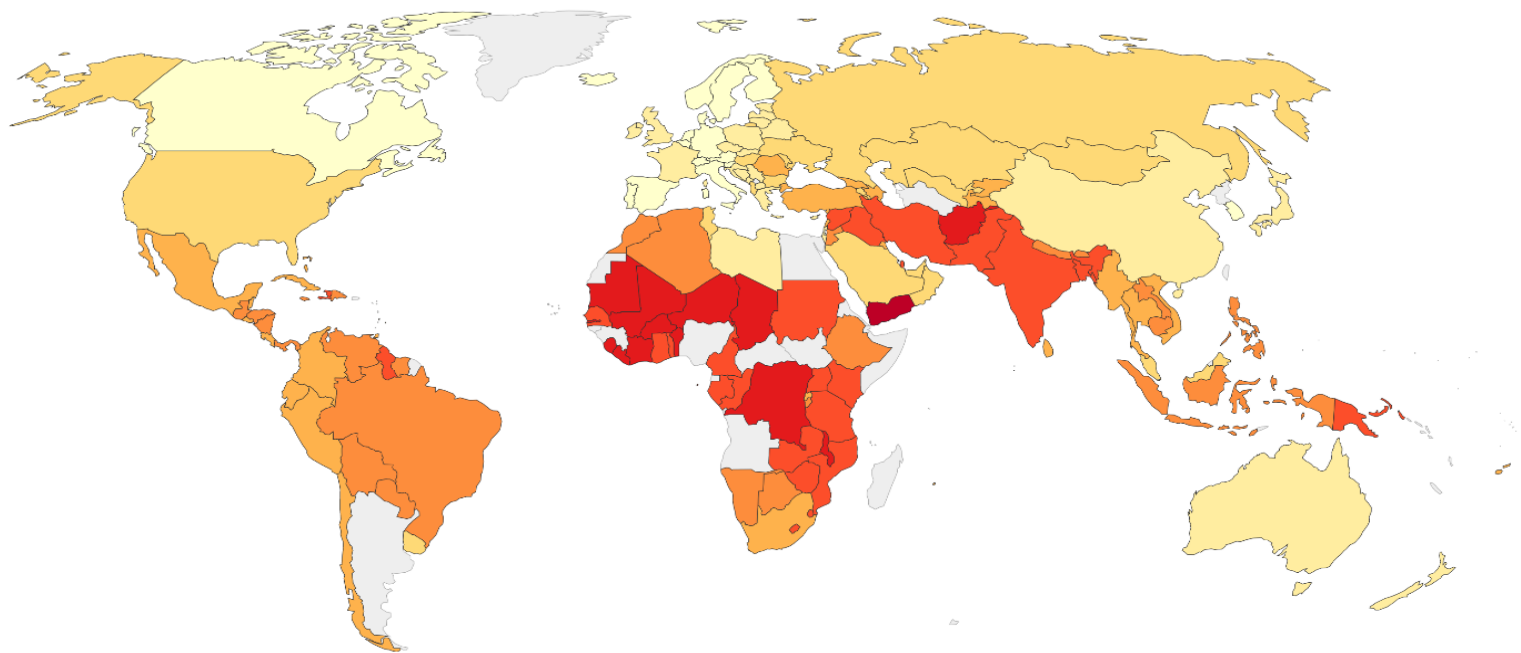
- 1. Why Gender Responsive Budgeting (GRB) is important*
- 2. What is Gender Responsive Budgeting (GRB)?*
- 3. How to do GRB*
- 4. Countries with GRB*
- 5. What is the EU doing*
- 6. Lessons learnt*

1. Why Gender is important

Gender inequalities persist around the globe

Gender Inequality Index from the Human Development Report, 2015

This index covers three dimensions: reproductive health (based on maternal mortality ratio and adolescent birth rates); empowerment (based on proportion of parliamentary seats occupied by females and proportion of adult females aged 25 years and older with at least some secondary education); and economic status (based on labour market participation rates of female and male populations aged 15 years and older). Scores are between 0-1 and higher values indicate higher inequalities.



No data 0 0.1 0.2 0.3 0.4 0.5 0.6 0.7 0.8 0.9

Gender Equality a key driver for inclusive and sustainable development



Leave no one behind



SDG 5:
Achieve gender equality and empower all women and girls

Gender equality is macro-critical



Improved Gender equality =

- *Better access of women to education and health services, improved quality of human capital, higher productivity*
- *Higher labour force participation, increased talent pool, more efficient allocation of resources*
- *Reduced legal restrictions, better access to credit, more investment*
- *Higher purchasing power and demand effects*
- *Improved economic resilience of households*
- *Better child health and human capital of future generations*

IMF 2017: Growth effects from reducing gender inequality and legal gender-related restrictions are sizable for Sub-Saharan Africa!

2. What is Gender Responsive Budgeting (GRB)?

- *GRB = Integrating a clear gender perspective within the overall context of the budgetary process through special processes and analytical tools with a view to promoting gender responsive policies (OECD 2016)*
- *It is not just about funding explicit gender equality initiatives*
- *SDG target 5.c.1: Proportion of countries with systems to track and make public allocations for gender equality and women's empowerment*

Gender-responsive budgeting (GRB) is good budgeting

- *Understand the implications of fiscal decisions on gender*
- *Aligns strategic objectives with programs and initiatives and allocates adequate resources within overall fiscal constraints.*
- *Enable prioritization based on results for people, women and men - improves design of existing and new programs to make them more inclusive*
- *Provides medium-term orientation –especially important when looking at education and health programs*
- *Focuses on results- can be combined with performance budgeting*
- *Not a new budget process but rather integration of gender approach into all stages of the budget cycle (mainstreaming)*

3. How to do GRB?

ex ante

Gender Impact Assessment (*ex-ante*)

Gender Needs Assessment

Gender Responsive Budget Call Circulars

Gender Budget Statements

concurrent

Performance Setting

Participatory Budgeting

Resource Allocation

Gender Responsive Budget Incidence analysis

ex post

Gender impact assesment (*ex-post*)

Spending Review

Gender Performance Audit

Gender Responsive Audit Reports

3. How to do GRB? Some examples

- Morocco

- First country in North Africa to engage into GRB (2002)
- Requirement for all ministries to have annually a gender impact assessment, objectives, performance indicators and reporting
- Concrete measure: Capacity building programme specific for women in fisheries
- Water Sanitation: Improve facilities in working places to take into account womens needs. (Toilets)
- Increase kinder garden, children facilities, to etc.

- UGANDA

- Budget Circular GRB since 2004-05
- Impact assessment
- Example of specific measures: Remove VAT on some agriculture input and equipment

- South Africa

- GRB policy which led to fiscal and administrative changes
- since 2001 reduce the tax burden on poor women

4. Countries with GRB

- *Over 90 countries in the world have experimented with some form of GRB, according to the OECD*
- *Fifteen out of thirty four OECD member countries have introduced, plan to introduce or actively introduce gender budgeting*
- *Sub-Saharan Africa, with the exception of Rwanda and Uganda, and to some extent South Africa, Tanzania and now Senegal, is where GRB is less practised*
- *Latin America shows many initiatives at national and federal levels*
- *On the Asian continent, countries such as Philippines, India, Bhutan, Indonesia, or Bangladesh have active GRB going on.*





Countries with GRB (IMF 2016)

Table A2. Countries Featured in the Regional Surveys

Countries with Prominent Gender Budgeting Efforts	Countries with Less Prominent Gender Budgeting Efforts	
Afghanistan	Armenia	Nepal
Albania	Bahrain	Nicaragua
Australia	Bangladesh	Pakistan
Austria	Benin	Panama
Belgium	Bhutan	Paraguay
Bolivia	Brazil	Peru
Ecuador	Cameroon	Senegal
El Salvador	Colombia	South Africa
Finland	Costa Rica	Sri Lanka
Germany	Dominican Republic	Tanzania
Iceland	Egypt, Arab Rep.	Thailand
India	Ethiopia	Uruguay
Korea	Gambia, The	Venezuela, RB
Macedonia, FYR	Guatemala	Zimbabwe
Mexico	Honduras	
Morocco	Indonesia	
Philippines	Jordan	
Rwanda	Kazakhstan	
Spain	Malaysia	
Sweden	Mali	
Timor-Leste	Mauritius	
Uganda	Mongolia	
Ukraine	Mozambique	

Countries with GRB: G7

	G7							Non G7		
	Canada	France	Germany	Italy	Japan	United States	United Kingdom	Austria	Belgium	Spain
Gender related provisions in public finance and budget legal framework	limited application	partial application	limited application	partial application	partial application	limited application	limited application	full application	partial application	partial application
Specific arrangements for coordinating policy decisions on gender related issues	limited application	partial application	limited application	limited application	full application	limited application	limited application	full application	limited application	partial application
Gender Budget Statement	full application	full application	limited application	no information	partial application	limited application	limited application	full application	partial application	full application
Gender Impact Assessments	full application	full application	limited application	limited application	limited application	partial application	full application	full application	limited application	full application
Budget circular and statements include	limited application	limited application	limited application	limited application	limited application	limited application	limited application	full application	full application	limited application
Performance indicators with gender perspective	partial application	partial application	no information	limited application	full application	partial application	partial application	full application	limited application	full application
Publication of gender related performance indicators	partial application	partial application	no information	limited application	full application	partial application	full application	full application	limited application	full application
Existence of fiscal data disaggregated by gender	limited application	partial application	no information	no information	partial application	limited application	limited application	partial application	limited application	partial application
Publication of fiscal data dissaggregated by gender	limited application	partial application	no information	no information	full application	limited application	limited application	partial application	limited application	full application
Budget classification according to gender perspective	limited application	partial application	limited application	limited application	limited application	limited application	limited application	limited application	limited application	partial application
Budget execution reports, annual financial statement including data on gender	limited application	limited application	limited application	limited application	partial application	limited application	limited application	partial application	limited application	limited application
Parliamentary control (ex ante /ex post)	partial application	full application	no information	limited application	limited application	full application	full application	full application	limited application	full application
Annual audit of the budget covers gender related aspects	partial application	limited application	no information	limited application	limited application	limited application	limited application	full application	limited application	limited application

	full application of the PFM tool
	partial application
	limited application
	no information

5. What is the EU doing?

- ✓ **European Consensus on Development (2017)**
 - ✓ Ensure that gender perspective is systematically mainstreamed
 - ✓ Strengthen gender responsive planning and budgeting
- ✓ **Gender Action Plan II 2016-2020**
 - ✓ mandatory for all external relations of the EU, including all member states through 4 pivotal areas (3 thematic and 1 horizontal)
 - 1) Ensuring girls' and women's **physical and psychological integrity**
 - 2) Promoting the social and **economic** rights / **empowerment** of women and girls
 - 3) Strengthening girls' and women's **voice and participation**
 - 4) Shifting the **Institutional Culture** to more effectively deliver on EU commitments (horizontal goal)
 - ✓ More funds for Gender Equality
 - ✓ 85% of all EU projects should be gender sensitive by 2020 (today 58% for DEVCO)

What is the EU doing?

Budget Support

- Looking at eligibility, priorities, budget allocations, budget preparation, budget implementation, monitoring mechanisms with gender lenses.
- Integrated approach, associating policy dialogue with specific performance indicators and dedicated technical assistance.
- Performance indicators for variable tranches disaggregated by gender

Support Public Financial Management Reforms

- Include Gender Responsive Budgeting as part of PFM reform action plans
- Support the development of a PEFA module on Gender

6. Lessons learnt

- *No GRB without political support and leadership. Ministries of finance should play a stronger leadership role in institutionalizing gender within PFM frameworks*
- *Anchoring GRB in the legal framework strengthens the process*
- *Gender-aware data is necessary and statistical information sometimes missing. Invest in data collection and research.*
- *Integrating GRB in PFM reform agenda*
- *Reading and preparing budgets with gender lenses. Performance or programme budgets offer better opportunities to include gender.*

Lessons learnt

- *Making GRB a participatory / inclusive approach including with CSO and strengthen capacities at local level*
- *Build capacity within Ministry of Finance and line ministries (women and men): technical, financial, M&E staff, but also women and men elected in representative bodies (Parliament in particular)*
- *Work on budgetary laws that promote gender equality to strengthen the GRB mandate of the Ministry of Finance.*
- *Use gender disaggregated data in performance assessment frameworks, and in non-traditional sectors.*