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EXECUTIVE SUMMARY

Women and girls with disabilities continue to face multiple and intersecting forms of discrimination. These are manifest, inter alia, in barriers to employment, quality education, health and other care services, increased risks of violence and abuse, limitations on participation and marginalization (or invisibility) in decision-making spaces. When it comes to global normative standards for disability inclusion, the Convention on the Rights of Persons with Disabilities (CRPD) includes provisions and obligations related to gender equality. To date, however normative standards have not been consistently translated into national, sectoral and/or local gender-responsive, disability-inclusive policies and corresponding budgets. Experience with gender-responsive budgeting, and very nascent efforts on budgeting for gender and disability inclusion, provide entry points for intersectional analysis and its application across the policy-setting, planning and budgeting cycle.

Drawing on a selection of country experiences, this policy brief identifies emerging practices on gender- and disability-inclusive budgeting. These include the: collection, analysis and use of data and statistics on intersectional discrimination; integration of gender and disability inclusion in laws, policies, systems and institutional practice; integration of gender and disability inclusion in the planning and budgeting cycle; and enhanced participation of women with disabilities in policy, planning and budgeting. The brief provides recommendations for governments and civil society organizations to strengthen these efforts.

It recommends that central and local government partners:

- **Set up an enabling framework** of constitutional and legal provisions, institutions and policies that are supportive of human rights, gender equality and disability inclusion
- **Align public finance management systems with gender- and disability-inclusive budgeting** and involve all relevant government units in these efforts
- **Conduct sensitization and capacity-building on intersectional analysis and gender and disability-inclusive budgeting**, through specialized trainings and on-the-job support
- **Generate baseline evidence** about whether current national and local budgets are meeting the rights and needs of women and girls with disabilities
- **Collect essential qualitative and/or quantitative data** about the needs and priorities of persons with disabilities (PWDs), incorporating a gender perspective
- **Identify and capitalize on entry points across the planning and budgeting cycle** to integrate gender equality and disability inclusion
- **Create enabling conditions to ensure the meaningful participation and influence** of women and girls with disabilities, including those facing multiple forms of discrimination.

Further, it recommends that civil society actors:

- **Provide support to foster the individual and collective agency** of women and girls with disabilities
- **Empower and centre work on women and girls with disabilities and their representative organizations** within civil society consultations, decisions and coalitions about inclusive budgeting
- **Build broad coalitions that amplify the voices of women and girls with disabilities**
- **Organize and mobilize** at both grass-roots and national levels to demand public accountability
- **Develop a disability advisory committee** comprised of women with a diversity of disabilities.

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See CRPD Committee 2018.
INTRODUCTION

Persons with disabilities (PWDs) make up approximately 15 per cent of the world’s population, representing an estimated 1 billion people. Eighty per cent are estimated to live in lower- and middle-income countries. Women comprise three quarters of all PWDs in these countries, with the majority living in rural and remote areas. In all countries and areas, women and girls with disabilities can face multiple and intersecting forms of discrimination because of their gender and disability. This translates into significant challenges, including barriers to employment, quality education and health and other care services, increased risks of violence and abuse, limitations on participation and marginalization (or invisibility) in decision-making spaces. For example, the global literacy rate for women with disabilities 15 years and older is only 48.5 per cent, compared to 61.9 per cent for men with disabilities. Recent data point to worse education indicators for women with disabilities, and particularly those in rural areas, due to “intersectional disadvantages”.

To date, 186 countries have ratified the CRPD, reaffirming that persons with all types of disabilities must enjoy all human rights and fundamental freedoms. Article 28 of the Convention specifically addresses the right to an adequate standard of living and social protection for individuals with disabilities, and places obligations on States to ensure that PWDs have access to social protection schemes, poverty reduction programmes and other forms of support. These obligations extend to budgeting and financial management processes, which play a critical role in fulfilling the rights enshrined in Article 28. The CRPD is grounded in the principle of equality between men and women (Article 3) and includes a general obligation (Article 4) for each Member State to take measures to the maximum of its available resources and, where needed, within the framework of international cooperation, with a view to progressively achieving the full realization of the rights of all PWDs. Together with the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) and the Beijing Declaration and Platform for Action, the CRPD provides a normative framework to guide gender-responsive, disability-inclusive national legislation and policies, as well as budgetary action.

Gender-responsive, disability-inclusive budgeting can strengthen the alignment of public budgets with national commitments to gender equality and disability inclusion, in alignment with international normative standards. This brief addresses how the tools of gender-responsive budgeting (GRB), can support intersectional analysis of the public budget. It sets out priority areas for initiating gender and disability analysis in fiscal policy, budget frameworks and implementation mechanisms. The brief draws on UN Women’s work on gender equality and disability inclusion at global, regional and country levels as well as experiences from other countries, to identify emerging practices for this form of budgeting. Recognizing that country efforts towards gender-responsive and disability-inclusive budgeting are nascent, the brief presents a continuum of actions to be introduced in different contexts over time.

3 UN Women 2017; On the situation of women and girls with disabilities across the world, see UN Women information page; key facts and figures; briefs; and publications.
5 Mitra and Yap 2021.
6 https://indicators.ohchr.org/
BOX 1
Intersectionality

The goal of intersectional analysis is to avoid producing and/or reproducing inequalities and hierarchies of economic, political and social power, but to instead transform situations so that the human rights of all people are realized. An intersectional approach to budgeting involves doing no harm, removing barriers and building on the enablers of intersectionality. These enablers are used to analyse and understand context, adopt corresponding initiatives, and inform and influence the application of an intersectional approach in development planning and processes.

These include:

- **Reflexivity**: Examining unconscious biases, beliefs, judgements and practices.
- **Dignity, choice and autonomy**: Respecting and upholding the choice and autonomy of all people.
- **Accessibility and universal design**: Addressing attitudinal, environmental and institutional barriers, removing physical, transportation, information and communication barriers, and providing reasonable alternatives; designing products, environments, programmes and services to be usable by all people without the need for adaptation or specialized design.
- **Diverse knowledge**: Prioritizing and learning from people with diverse forms of knowledge who are typically excluded from ‘expert’ roles.
- **Intersecting identities**: Considering how diverse identities interact to create unique social effects that vary according to time and place.
- **Relational power**: Being aware of and challenging relational power, including our own.
- **Time and space**: Recognizing that privilege and disadvantage are fluid and influenced by our social positioning and location.
- **Transformative and rights-based approaches**: Addressing inequalities by transforming social structures and changing the way resources and relationships are produced and allocated. This intersectional approach can be applied throughout the budgeting process, from analysis to implementation to assessment.

EXISTING LAWS, POLICY FRAMEWORKS AND BUDGETARY ALLOCATIONS FOR DISABILITY INCLUSION

Despite global normative commitments, the rights and needs of women and girls with disabilities continue to be marginalized in legislation, policies and programming. This is due, in part, to sociocultural and attitudinal barriers towards disability, as well as pervasive gender biases. Research in 2022 on 190 economies highlights that 16 per cent have gender equality laws that mention women with disabilities, and only 27 per cent have disability laws that specify gender or women with disabilities.

Generally, high-income countries have the necessary fiscal space to allocate budgets to disability-inclusion policies and programmes. According to the Academic Network of European Disability Experts, as of 2017, European Union (EU) countries spent approximately 2.1 per cent of their Gross Domestic Product (GDP) on disability inclusion. While the budget amount is important, it is equally important to ensure that these resources are allocated and spent in line with the CRPD to meet the differentiated needs of women and girls with disabilities. When this is not the case, countries need to refocus on more effective resource-targeting in areas such as gender-responsive, inclusive education, deinstitutionalization and community-based services for PWDs.

Any State that is a signatory to the CRPD needs to budget for reasonable accommodations that remove social and environmental barriers to disability inclusion. They are defined in the CRPD as "necessary and appropriate modification and adjustments not imposing a disproportionate or undue burden, where needed in a particular case, to ensure to PWDs the enjoyment of exercise on an equal basis with others of all human rights and fundamental freedoms." For example, Ireland has introduced a grant scheme for reasonable accommodation in workplaces for employees with disabilities and a disability services budget.

Low and middle-income countries commonly contend with significantly constrained fiscal space to make necessary budget allocations for gender equality and disability inclusion. For example, available data indicate that these countries often spend less than 0.5 per cent of their GDP on disability-inclusion. To implement the CRPD and achieve the Sustainable Development Goals (SDGs), these countries may need to look for opportunities to reallocate budgets across sectors, as well as reform existing programmes for higher levels of inclusion, gender-responsiveness and CRPD compliance.

9 UNPRPD 2021.
10 Constanze Braunmiller and Dry 2022.
11 Article 2 of the CRPD – Definitions | United Nations Enable.
12 Department of Social Protection (Ireland) 2022; Department of Health (Ireland) 2022.
13 IDA 2021.
PUBLIC BUDGETS AND GENDER-RESPONSIVE BUDGETING AS ENTRY POINTS FOR INCLUSIVE BUDGETING

Public budgets are part of a larger set of tools for implementation of laws, policies, programmes and the delivery of public services for PWDs. Budgeting for gender- and disability-inclusion needs an enabling environment, supported by robust data and evidence to inform legislative and policy decisions. Reliable data can reveal the number of people affected and types of disability they have, as well as their respective challenges to better inform action plans and budget decisions. In turn, this depends on having a framework of laws and institutions on issues such as the right to public information, media freedom, freedom of expression and freedom of association.

Gender-responsive budgeting provides a well-established policy approach to support the increased alignment of public resources with gender equality objectives. Through analyses and tools, GRB identifies gender gaps, planning of gender-responsive interventions, alignment of budgets with these policy and programmatic interventions, and assessment of impacts. Recently, there have been efforts to apply an intersectional analysis to budgets, drawing on GRB tools, as part of wider policy efforts to implement CRPD and commitments for disability inclusion under the SDGs. By strengthening intersectional analyses, governments can enhance the application of GRB in support of women and girls with disabilities. Figure 1 presents an example of a gender analysis, a disability inclusion analysis and an intersectional analysis for education budgeting. This illustrates how gender analysis and disability-inclusion analysis can be complimentary and/or integrated to support the better alignment of budgets to meet the gender-differentiated needs of PWDs.

Photo: UN Women/Sreynich Leng
Adopting a twin-track approach for gender- and disability-inclusive budgeting is essential for addressing the specific needs and rights of women and girls with disabilities. This approach can support systems-level changes to mainstream gender and disability inclusion in policy frameworks and public finance management systems, as well as specific interventions that address the differentiated needs of women and girls with disabilities. By implementing this approach, budgeting processes can effectively support the full inclusion and participation of PWDs in society.

Experiences to date with gender-responsive, disability-inclusive budgeting identify the following entry points for introducing and strengthening intersectional analysis in laws, policies, systems and interventions: establishing an enabling environment; collecting, analysing and using disaggregated data and statistics; integrating gender and disability-inclusion analysis at each stage of the budget cycle; facilitating mechanisms for consultation and participation; and adopting clear accountability systems. The sub-sections below detail each area and provide country examples to illustrate emerging practice.
1. ESTABLISHING AN ENABLING ENVIRONMENT THROUGH LEGISLATION, POLICIES AND INSTITUTIONS

The translation of international norms into national laws and policies influences how PWDs engage in and/or are excluded from social and economic life. For gender-responsive, disability-inclusive budgeting to gain traction, a rights-based framework of laws, policies and institutions is needed. At the national level, human rights, gender equality and disability inclusion should be embedded in a country’s constitution and laws, in line with international human rights law. This can be accompanied by effective national human rights institutions, such as Ombudspersons and the judiciary, which play important roles in the enforcement and oversight of legislative and policy implementation.

National legislation and policies provide the overall framework for government commitments and obligations on gender equality and disability inclusion. To translate these national frameworks into action, local governments can also adopt a supportive framework, particularly through local thematic or sectoral policies and plans. To illustrate, in Nepal, local governments are required to adopt local policies for gender equality and social inclusion. UN Women supported gender- and disability-responsive local planning and budgeting efforts, including dialogues and advocacy by grass-roots women-led organizations and organizations for people with disabilities (OPDs) with local governments.

Additionally, the budget framework and public finance management system needs to incorporate gender- and disability-inclusive budget concepts and analytical tools. Based on experiences with GRB, this can be initiated through the introduction of budget circulars that instruct ministries, departments and agencies (MDAs) to conduct intersectional budget analysis. For example, in Uganda, the 2023/2024 Budget Call Circular references a mandate that the Ministry of Finance, Planning and Economic Management review all budget framework papers to assess their gender and equity responsiveness, including in relation to PWDs. The circular indicates that any budget framework paper that does not meet a threshold of gender and equity integration will be rejected and must be revised.

Governments can also work to ensure that public institutions and budget processes provide for the consultation and participation of PWDs. One step is establishing constitutional provisions and laws, for central and local governments mandating such consultations, including through support for participatory budgeting. These provisions should explicitly require accessibility, reasonable accommodation and representation, with explicit reference to the inclusion of PWDs and women, as well as means to ensure the participation of women and girls with disabilities. In addition, they should include specific indications about public bodies and formalized processes for such consultations.

| BOX 2 |
| Accessibility: An enabler to participation and inclusion |

Accessibility enables persons with disabilities to live independently and participate fully in all aspects of life. Accessibility requires identifying and eliminating obstacles and barriers, while taking appropriate measures to ensure that persons with disabilities have access to the physical environment, to transportation, to information and communications — including information and communications technologies and systems — and to other facilities and services open or provided to the public, both in urban and in rural areas.

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14Constanze Braunmiller and Dry 2022.

15See the later section on participation for a discussion on how stakeholders can make use of such opportunities.
2. COLLECTING, ANALYSING AND USING DISAGGREGATED, INTERSECTIONAL DATA AND STATISTICS

Making budgets gender- and disability-inclusive requires having a minimum set of disaggregated, intersectional data and statistics to support evidence-based decision-making. These data are needed to:

- **Inform situation analysis**, by understanding the causes, dynamics and details of the conditions, lived experiences, needs and preferences of groups and individual PWDs.
- **Provide evidence/data at all stages of the budgeting cycle**, to support policy- and budget-setting, planning and implementation, and measure progress through monitoring and evaluation.

Ideally, disaggregation should be mandated by law, in addition to being embedded in institutions and processes. Data that are needed include:

- **Demographics**, including the numbers of women, men, girls and boys with and without disabilities. Demographic data, as well as other statistics on disability can be generated using the Washington Group on Disability Statistics’ questions [see Box 3 for more information].
- **The current state of gender equality and disability inclusion**, assessed against the rights set out under CEDAW and CRPD.
- **Causal factors**, especially that relate to the root causes of intersectional discrimination and the effects on women and PWDs.

Experiences from both GRB and disability-inclusive budgeting efforts suggest that, in many contexts, there is insufficient or poor-quality data, which hinders efforts towards inclusive budgeting. For example, a UN Women study in Sri Lanka in 2019 found that most government programmes do not have beneficiary data disaggregated by sex and disability. Even where data are maintained, they are not available to the public and are not published on government websites. For the study, it was necessary to rely on older census and survey data to gather an overall picture of national rates of disability, gender differences in PWDs and rates of employment of PWDs. To supplement these data, the study employed qualitative interviews with 40 women with disabilities about their life experiences to gain insight into their challenges, needs and priorities.

**BOX 3**

**What are the Washington Group Questions?**

“The Washington Group on Disability Statistics has developed a short set of internationally comparable census questions for adults and children, identifying functional difficulties in six domains: seeing, hearing, walking, concentrating/remembering, self-care and communicating. Widely considered the most robust way to collect internationally comparable data on disability, the short set has been adopted by statistical offices in at least 69 countries for household surveys and censuses. … The inclusion of the Washington Group questions across census and survey data collection could yield significant improvements in data availability on persons with disabilities.”

Source: UN Women. 2017. “Making the SDGs count for women with disabilities.”

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16 Information about the situation, policies and budgets should not just be generated, but it should also be published in accessible ways and formats, and be used, especially by public officials involved in all stages of the budgeting cycle.

17 Abualghaib et al. 2019.


19 UN Women and UNPRPD 2022, p. 17.

20 UN Women 2018.
Responsibility for generating and using data and statistics for gender and disability-inclusive budgeting rests primarily with governments. Ideally, data disaggregation should be required, with provisions mandating the production, analysis and use of intersectional data. To strengthen intersectional data availability to inform policy decisions, a requirement for periodic/systematic data analysis of disability inclusion in key thematic areas is advisable. This would include gender- and disability-inclusion data analysis on education, employment, social protection, and violence against women and PWDs, among others.

However, when public institutions are not generating information required, civil society, researchers, think tanks, etc. may step in to identify gaps in the quantity and/or quality of data that warrant public action. Moreover, even when governments generate relevant data, civil society actors may want to produce complementary information and/or check the accuracy of public information. International donors and agencies can support both State and civil society actors in producing such data, indicators and knowledge. In all data generation, PWDs, especially women and girls with disabilities, should participate in setting indicators and methods for the collection and analysis of information.

**BOX 4**

**Closing data gaps can generate positive effects**

In **India**, a pilot project on data by disability status was initiated in Bhopal City with support from the international non-governmental Organization (NGO) Sightsavers. Following the initial project period, the approach was integrated into the city urban eye health programme, to track disability-inclusive data with the aim of increasing the number of persons with disabilities accessing eye health services. The collection of disability-, age- and sex-disaggregated data, coupled with staff training and sensitization, contributed to the achievement of the following outcomes:

- Improved accessibility of health facilities, with eye health staff and senior managers demonstrating increased knowledge and more positive attitudes towards persons with disabilities.
- Productive collaborations with local stakeholders, which in turn increased the number of people in marginalized situations receiving eye care services.
- Set-up of the Madhya Pradesh Disability Network and strengthened cooperation with the local government by embedding the eye health clinic within public health facilities.
- The development of an inclusive eye health model and a comprehensive set of tools to implement this model.

3. INTEGRATING GENDER AND DISABILITY IN BUDGET PLANNING, APPROVAL, EXECUTION AND EVALUATION

The planning and budgeting cycle presents opportunities for integrating gender and disability inclusion. In many contexts, this can include using existing GRB strategies and tools, adapted to focus on gender-responsive disability inclusion. Figure 2 provides a broad overview of entry points for integrating this analysis—withe select analytical tools—at the stages of budget planning, approval, execution and evaluation/audit.

This information is aligned with existing guidance on integrating gender analysis into the different stages of the budget cycle. The following sub-sections present a selection of analytical tools that can be applied, with country examples of how these have been introduced—even in part—and how these could be expanded.

21 See, for example UN Women 2021.
A) Collecting, analysing and using disaggregated, intersectional data and statistics

Planning and budgeting officials can review available data from existing quantitative and qualitative sources on the gender-differentiated needs of women and girls with disabilities. Recognizing the existence of significant data gaps, and limited analyses on the intersection of gender and disability, some form of rapid assessment may be needed to enhance understanding of PWDs’ needs and priorities. This could include a rapid survey of a representative sample of women and girls with disabilities (conducted in a manner that ensures accessibility) and/or community-level meetings of individual women and girls, as well as OPDs, to gather information. These data can also be complemented with a review of the CRPD and any existing national action/implementation plan, which identifies key objectives and associated actions for implementing the CRPD. For example, the 2016–2021 Strategy for Equalization of Opportunities for Persons with Disabilities in the Federation of Bosnia and Herzegovina includes a proposed action to implement training programmes to strengthen understanding of gender-related issues for PWDs. The main responsible government entities are the federal and cantonal ministries of health, social policy, education, culture and sport, and the activity requires partnership with OPDs and other civil society organizations (CSOs). While there is no associated budget, this kind of activity could be aligned with allocations for the delivery of trainings over the duration of the budget period.

It may also be appropriate for the government to develop (or start to develop) a concise, simple government statement of gender- and disability-related objectives and how these can be supported through the budget. This kind of statement needs to be coupled with guidance on how to plan and budget in a gender- and disability-inclusive way. Alternatively, existing gender budget statements (or disability-inclusive budget statements) could be refined to integrate intersectional analysis and objectives. For example, in Rwanda, since 2013, the Government has mandated the production of Gender Budget Statements (GBS) by all MDAs. More recently, its 2021–2024 Strategic Plan of the National Policy of Persons with Disabilities proposes an institutional framework to ensure that all stakeholders include disability-related interventions in their plans and budgeting. This Strategic Plan indicates roles and responsibilities for numerous ministries, including the Ministry of Gender and Family Promotion, but gender-related actions have not yet been reflected in the budgeted activities of the Plan. Based on experience with GBS, and to advance a more intersectional budgeting approach, the forthcoming Disability Budget Statement could incorporate objectives (and corresponding outputs, outcomes and indicators) on gender and disability-inclusion, with associated budget allocations.

Disability-inclusive budgeting recognizes the importance of investing in reasonable accommodations to remove barriers and create an inclusive society. When introducing gender and disability-inclusive budgeting, there should be an assessment of whether each department has an earmarked reasonable adjustment fund. If this is not present, it should be included as part of the budget to support the necessary accommodations.

B) Assessing the potential and/or actual gender impacts of budget proposals and implementations

Once there is an understanding of the needs and priorities of women and girls with disabilities, it is important to assess how budget proposals will affect women and girls with disabilities. An ex-ante impact assessment analyses the expected impacts of a policy before implementation. This analysis can provide data on how a policy and/or budget proposal may impact women and girls with disabilities and identify policy adjustments to mitigate any potential negative impacts. Based on lessons from GRB, Box 5 presents questions to guide an assessment, adapted from SDG Indicator 5.c.1 methodology:

22 Government of the Federation of Bosnia and Herzegovina 2016.
24 See ActionAid et al. 2022; CIP 2019, p. 1; UNSD 2021, 2022.
BOX 5
Guiding questions to assess the gender and disability inclusion of budgets

Initial questions to guide a gender and disability-inclusive budget assessment:

1. Are sufficient funds allocated to realize the rights of all persons with disabilities, including women and girls with disabilities?
2. Are resources collected and spent to promote disability inclusion and gender equality?

Initial questions to guide a gender and disability-inclusive budget assessment:

3. Have overall and sectoral budgets been formulated in line with general and sectoral plans and policies, including rights-based obligations on gender and disability inclusion?
4. Do the amounts allocated to a policy or strategy over a recent period (e.g., in the previous three years) match needs documented in disaggregated data, regarding for example geographic and demographic factors?
5. What percentage of the budget is allocated to specific sectors, especially ones that affect the priorities and needs of those most marginalized (e.g., social protection, housing, health)?
   - What % of the budget and of GDP is being spent on each sector?
   - What % is being spent on budget categories/lines/objectives for specific subgroups?
6. Efficiency of resource allocation and use against planned expenditure, across each sector, including trends across capital and recurrent costs in the sub-sectors (comparing totals in allocation, disbursement and spending).

**C) Parliamentary review and approval of budgets**

Parliaments play an important oversight role in reviewing and approving budget decisions. They have the mandate to scrutinize and authorize proposed revenues and expenditures and ensure effective budget execution. This includes debating whether the government budget addresses policy priorities and the needs of the population. Assessing how a budget addresses the needs of all people, including PWDs, is an important part of legislative scrutiny. For example, if a budget statement has been developed that presents gender- and disability-inclusion priorities and associated budget allocations, this can be tabled with a budget proposal. Parliaments can then interrogate this statement as part of the overall budget submission and can raise questions about how the Government plans to address gender inequalities across various dimensions. This also opens the space for parliamentarians to recommend targeted policy measures and/or budgetary allocations to advance gender equality and disability inclusion. This can be based on parliamentary analysis and/or inputs from civil society organizations and other independent experts. Further, CSOs can assess the extent to which parliaments raise issues of gender and disability inclusion and advocate for stronger efforts (see Box 6).
BOX 6
The participation of women with disabilities in Zimbabwe’s national budget process

In Zimbabwe, the Institute for Community Development (ICOD) was invited to the 2021 pre-budget consultations following the Minister of Finance and Economic Development’s presentation of the national budget to the House Assembly. In the lead-up to (and following) these consultations, ICOD implemented several actions to assess the budget, in line with PWDs’ requests. To start with, in August 2020, the organization analysed the participation of women and girls with disabilities in budgetary processes and found limited participation. To remedy this, they strengthened women and girls’ capacities on budgeting, via pre-budget sensitization and consultations. In addition, ICOD convened a meeting with OPDs from across the country to develop a Disability 10-Point Plan, which was then presented to the Parliamentary Portfolio Committee on Budgets. From there, ICOD Zimbabwe analysed the 2021 national budget against identified priorities and an evaluation of past action on gender and disability. As part of this analysis, the NGO analysed the extent to which Parliament had incorporated the key asks in its disability priority paper in the budget. Moreover, the ICOD conducted an ex-post budget review, to evaluate progress made to date on the Government’s commitment to address citizens’ social and economic needs. Overall, the analysis found that while some changes were introduced, in line with asks from the 10-Point Plan, the resources allocated to PWDs were extremely limited and insufficient to meet identified needs and priorities.

Source: ICOD 2021.

D) Gender and disability-inclusive budget tracking to address intersectional needs

For budget execution, effective allocation and expenditure tracking can support gender- and disability-inclusive budgeting. For example, in Lagos State, Nigeria, budget tracking was conducted in 39 schools in local government authorities, drawing on training provided by the organization Human Development Initiatives, which monitors assessed local government spending and the quality of the school environment. As per one monitor: “the budget tracking exercise enabled me to see what a desirable change in the aspect of infrastructure for all children mean[s]… Recent buildings in the schools are beginning to respect gender and cater to some of the needs of the disabled. For example, having designated sanitary facilities and provisions of ramps…”. Budget tracking of specific programmes/interventions that address disability and gender can be supported by tools like gender equality markers and disability inclusion markers. If organizations use both markers, analysing budget data may capture how resources are targeted to address intersectional needs.

25 ActionAid et al. 2022.
26 SUN Women 2022.
E) Budget trends analysis to identify progress, gaps and actions to strengthen intersectional budgeting

Trend analysis can support learning and identify policy choices. Looking at data across multiple years can shed light on, for example, whether decision-makers have responded to advocacy efforts and/or if they have increased budget allocations, specifically towards intersectional goals. This analysis, conducted by government MDAs and/or CSOs, can also help flag gaps and any budget cuts that may negatively impact disability inclusion programmes. For example, research and budget analysis conducted by the organization Inclusive Futures reviewed disability budget implementation for five counties and two national sectors (Education and Social Protection) in Kenya from 2016/2017 to 2020/2021. This trend analysis mapped the availability of disability budget implementation information, including as it related to gender equality, and analysed financial and non-financial performance. The study found that overall, challenges for disability-inclusive budgets started at the formulation stage. This was due, in part, to low levels of public participation in budget-setting/planning, and limited perception of ownership of the budget by PWDs. This kind of analysis can be used to advocate for the stronger inclusion and participation of PWDs at the earliest stages of budget development, and in outreach to PWDs to educate them about the budget and their critical role in raising their issues and priorities in budget decision-making spaces.

F) Enhancing accountability systems through evaluations and audits

Accountability can be enhanced through formal audit and oversight mechanisms. Constitutional and legal provisions can empower human rights and budgeting bodies with broad remits that include public budgeting and Public Financial Management (PFM). For stronger accountability, these bodies also need to have the mandate to assess efficiency, non-corruption and financial flows, as well as performance and impact on PWDs, including women and girls with disabilities. This entails granting these bodies the power to not only run checks, but also to make recommendations, and to refer cases to specific parts of government (e.g., to Parliament, to courts, to a human rights body, etc.). In addition, bodies receiving recommendations could be compelled by law to provide an answer clarifying how they plan to respond, and the audit or oversight body could then have the power to follow up on how the assessed bodies implemented the recommendations.

GRB experience and country experiences with disability-inclusive budgeting have identified two key audit and oversight actions to effectively promote gender equality and disability inclusion: 1) implementing ex-post assessments of the impact of key policies and programmes on gender and disability; and 2) ensuring that governments (or institutions responsible for audit) conduct an independent audit to determine the extent to which the budget promotes gender- and disability-inclusive policies.

For example, in Albania, gender equality is included in quantitative and qualitative criteria for monitoring and evaluating budgets. The Albanian Financial Management Information System, used to track spending, includes a gender criterion. While not disability-specific, the implementation of GRB in the country has contributed to raising awareness about intersectional marginalization, including for women with disabilities, and holds the potential to facilitate the review of budgetary programmes related to disability support via disaggregated data and key performance indicators (KPIs). Additionally, independent audit body evaluations of results and performance can embed KPIs on gender and disability inclusion and the consideration of intersectional impacts.

27 Ibid.
28 SCIP 2019, p. 3; Women’s Budget Group 2018.
29 Inclusive Futures 2022.
4. FACILITATING MECHANISMS FOR MEANINGFUL PARTICIPATION, TRANSPARENCY AND ACCOUNTABILITY

All stages of gender-responsive, disability-inclusive budgeting should include consultation with and participation by diverse groups, especially women and girls with disabilities. They must be involved during needs analysis, both for the collection of data and for the identification of needs and priorities. Individually, they need to be consulted and have influence at the community level. Collectively, they can contribute to local and central governments’ budgeting processes, either as individual experts or leaders, or through meaningful representation within CSOs and coalitions. Their participation should then continue into budget planning, implementation and evaluation.

Public authorities at each level of government should hold meetings where all relevant stakeholders are represented, including public officials, civil servants, service-providers, and individuals and groups such as OPDs and women’s groups. This establishes a platform for women and girls with disabilities to express their needs, make demands about specific cases or lobby officials, and follow up on budget implementation. For government officials, this can be an opportunity to understand and learn about existing or changing situations and needs to adjust budget planning or implementation, improve policies, programmes or services, and explain decisions.

BOX 7
Making district-level budgeting on WASH intersectional in Bangladesh

In Bangladesh, the Development Organization of the Rural Poor (DORP) successfully influenced water, sanitation and hygiene (WASH) budgeting processes in two districts to include women and girls with disabilities. In collaboration with other civil society actors, DORP collaborated with several institutions at the district level: local governments (Union Parishad), and the Department of Public Health Engineering. With local government, DORP demanded increased budget allocations and execution to ensure the delivery of services. DORP also held inclusive and gender-responsive meetings for WASH budget monitoring in 10 unions – the smallest rural administrative and local government units in Bangladesh – in the districts of Barguna and Bhola. These efforts improved inclusive budgeting by:

- **Increasing the participation of women and other groups** in bottom-up public budget WASH allocation at a decentralized level. Budget tracking helped to mobilize communities and ensured that “all relevant stakeholders from various layers and structures (service-providers, public representatives and rights holders)” were part of the discussions.

- **Increasing budget transparency and accountability.** The process and outcomes of budget tracking significantly contributed to making the budget open to all, and sensitized duty bearers to allocate the WASH budget for their community based on needs.

- **Some, though not all, WASH budget allocations increased** at the Union level. Information on allocations and expenditures was disaggregated for women and persons with disabilities, among others.
Public laws, institutions and processes on consultation and participation in budgeting must translate into tangible practices that enable diverse individuals and groups to participate directly, or at least to be meaningfully represented, across the budgeting cycle. This may include, among others:

- Removing barriers in the built environment, in communication and in safety conditions:
  - State actions could include making public buildings more accessible, training public officials and civil servants, and holding meetings between these persons and women and girls with disabilities.

- Actively doing outreach and tailoring formats to facilitate the consultation and participation of the most marginalized women and girls and persons with disabilities to encourage and support their voice and empowerment (e.g., by making communication and information accessible for persons with different disabilities, holding preparatory conversations to build up skills and confidence, choosing between individual private meetings and public meetings, adapting meeting locations, times and conditions – such as selecting venues that are accessible for PWDs, providing childcare during meetings and not holding public meetings too late in the evening).

- Earmarking public funds for accessibility and reasonable accommodation within consultative and participatory policy and budgeting processes.

PWDs often need some support to successfully voice their views and influence budgeting processes. Other actors, such as CSOs, OPDs, women’s groups and/or international agencies can support their engagement.

In Albanian municipalities, UN Women supported women, including women with disabilities, to raise their demands and needs via participatory budgeting. Through mapping and analysis of women’s issues and needs, these efforts focus on strengthening the alignment of municipal annual and medium-term budget programmes with women’s needs. Consultations and the participation of women living in marginalized situations, including those with disabilities, in the budget process contributes to stronger systems of accountability.

5. SEQUENCING AND SCALING ACTION

Incremental progress towards gender- and disability-inclusive budgeting is expected. Governments will need to identify and employ strategies to sustain gains, including clear plans and timelines. This is often difficult to achieve, as there is never a guarantee that changes in politics, economy, society or security may not stall or reverse certain areas of progress. However, acting in three areas simultaneously can support sustainability by:

1. Continuing to strengthen upstream frameworks and the institutions responsible for their implementation, monitoring and evaluation

2. Engaging with mid-tier civil servants across sectors and government units, to build their commitment, their capacities and their connections with civil society contacts

3. Empowering national and grass-roots OPDs and women’s groups, and their networks, by supporting them and enhancing their capacities on inclusive budgeting.

Table 1 presents considerations and specific actions that can be implemented in different country contexts, depending on the extent to which the country has enabling factors and elements of gender- and disability-inclusive analysis in place.

30 See later section on upstream frameworks.
# TABLE 1
Context-specific steps towards gender- and disability-inclusive budgeting

<table>
<thead>
<tr>
<th>State</th>
<th>Area</th>
<th>Ambition: Scope of work</th>
<th>Data and statistics</th>
<th>Upstream frameworks (laws, policies, institutions, processes)</th>
<th>Budget planning and analysis</th>
<th>Participation, transparency, and accountability</th>
</tr>
</thead>
<tbody>
<tr>
<td>ADVANCED</td>
<td>(Good national data generation, strong formal frameworks, experience with some type of inclusive budgeting)</td>
<td>Mainstream throughout the entire PFM system, including more advanced areas, such as revenues and procurement, and aim to integrate all intersectional dimensions (in addition to gender and disability)</td>
<td>Detail all information within groups (e.g., using all Washington Group questions), and between multiple group categories, for fine-grained intersectionality</td>
<td>Embed gender equality and disability inclusion as intersectional axes throughout all general and budgeting frameworks, across PFM, at all government levels, in all sectors</td>
<td>Mainstream intersectional approaches and inclusion throughout budgeting choices, including budget costing, plans and analyses</td>
<td>At all levels, set enabling and participatory environments so that those in the most marginalized and vulnerable situations have individual and collective agency and influence, across information-generation, upstream frameworks, budget cycles, and processes for participation, transparency and accountability</td>
</tr>
<tr>
<td>INTERMEDIATE</td>
<td>(Sufficient minimum data generation, supportive formal frameworks, experience with inclusive budgeting)</td>
<td>Scale up gradually, increasing the scope, for example by: institution (more departments); stage in the budget cycle (e.g., from planning to execution and audit); geography (regions, government levels); sectors, programmes and services; and/or issues</td>
<td>Integrate gender and disability into regular statistics production</td>
<td>Set detailed policies and objectives that match needs analysis and a rights-based approach, with clear goals and indicators</td>
<td>Create a budget plan and analysis that advance gender equality and disability inclusion on several sectors or issues</td>
<td>At local and central levels, include some of the women and girls with disabilities in the most marginalized and vulnerable situations, as individuals or as members of groups, during needs analysis and budget policy, planning and execution</td>
</tr>
<tr>
<td>START-UP</td>
<td>(Scant public data, weak upstream frameworks, and limited capacities for inclusive budgeting)</td>
<td>Focus action on a few top strategic priorities, to set foundations for inclusive systems, and/or to pilot applied work in one or two areas (such as one sector or programme, or one region at one government level)</td>
<td>Create a small baseline (basic demographics, rights-based analysis of situation, top issues for women and girls with disabilities)</td>
<td>Adopt national legislation, policies and objectives on human rights, gender equality, disability inclusion and participation</td>
<td>In one or two top sectors or issues, craft a budget plan and analysis to respond to the priority needs of women and girls with disabilities</td>
<td>At the most local government level, facilitate meetings between some resident women with disabilities, grassroots OPDs and women’s groups, service-providers, and public officials and civil servants, to understand needs and adjust budget plans</td>
</tr>
</tbody>
</table>
TOWARDS AN AGENDA FOR ACTION

Evidence from available literature and emerging country experiences shows that public budgeting is one important tool to support the realization of the rights of PWDs. To date, there has been limited integration of an intersectional analysis for gender and disability inclusion in policies, planning and budgeting. As presented at the start of the brief, budgeting needs to be used strategically in conjunction with other policy levers. In pursuing the recommended actions, different stakeholders have different roles and responsibilities, starting points and pathways. The following recommendations target governments and CSOs, in full recognition that all actions will require partnership and collaboration.  

RECOMMENDATIONS:

For governments (central and local)

Framework of laws, policies, institutions and processes

- Set up an enabling framework of constitutional and legal provisions, institutions and policies that are fully compliant with human rights, gender equality and disability inclusion norms and standards.

- Align PFM systems with gender- and disability-inclusive budgeting, through the following actions:
  - Set out **budget policies** on gender equality and disability inclusion (e.g., budget legislation, budget statements, or budget call circulars or directives)
  - Provide clear objectives and guidance to support the integration of gender and disability inclusion.

- Align gender- and disability-inclusive budgeting with gender and disability policies.

- Identify and actively engage internal, institutional advocates for the adoption and implementation of inclusive and accessible budgeting principles.

- Involve all relevant government units in intersectional/inclusive budgeting with clear responsibilities to work towards its integration in country systems and establishing the necessary capacity and technical support for its implementation. The Department of Disability Affairs can be responsible for the coordination of government departments and units.

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31 This draws on UN Women’s country experiences and, where cited, on academic and grey literature.

Gender- and disability-inclusive budgeting:
Issues and policy options

Adopt cross-cutting approaches that create enabling environments

- **Conduct sensitization and capacity-building on inclusive budgeting** through specialized trainings and on-the-job support, as well as relationship-building within different ministries and departments (for example between the Ministries of Finance, of Disability Inclusion, and of Women’s Affairs), and between government and civil society (especially OPDs, women’s groups).

- **Set clear plans, timelines and deadlines on progress**, towards greater inclusion and equity in budgets, to balance short-term objectives and the end goal of a fully rights-based budget.

Collaboratively generate and use intersectional data across the budget cycle

- **At a minimum, generate baseline evidence** about whether current national and local budgets are meeting the rights and needs of those in the most marginalized and vulnerable situations, and use this as a basis for policy and budgeting.

- **Set meaningful indicators** for gender- and disability-inclusive policies and budgets, and then collect, publish and use the resulting intersectional disaggregated data to analyse needs and budgets, to plan policies and budgets, and to track and assess these.

- **Collect essential qualitative and/or quantitative data about the needs and priorities** of PWDs incorporating a gender perspective.

- **For accountability, empower both the human rights machinery and the bodies specialized in budget audit and oversight** to examine all phases and aspects of public budgeting and PFM, to cover rights-based performance and impact, and have powers that extend to following up on the implementation of recommendations, and referring cases to specific parts of government (e.g., to parliament, to courts, to a human rights body, etc.).

Identify and capitalize on entry points across the planning and budgeting cycle to integrate gender equality and disability inclusion

- **Review available data (disaggregated by sex and disability), conduct rapid needs assessments for women and girls with disabilities** to identify priorities and needs, and integrate the data into plans and budget frameworks.

- **Conduct an ex-ante assessment of potential gender- and disability-inclusion impacts of budget proposals**. The goal is to check how a proposed budget (or at least its key parts) would affect gender and disability inclusion priorities. For example, assess whether a budget proposal addresses gender and disability inclusion needs, and matches with gender-responsive and CRPD-compliant policies (sectoral or thematic) and budget frameworks.

- **Utilize participatory budget approaches** for pre- and post-budget consultations, with a focus on the active and meaningful participation of women with disabilities.
Ensure meaningful participation, transparency and accountability that empowers women and girls with disabilities, including those living in the most marginalized and vulnerable situations

- Create enabling conditions to ensure the meaningful participation and influence of women and girls with disabilities, through individual involvement and through their representation in CSOs, OPDs, and women’s groups, including organizations representing and/or led by women and girls with disabilities.

- Promote the inclusion of women and girls with disabilities who experience multiple forms of discrimination and exclusion, based on issues including ethnicity, religion, geographic location, etc.

For civil society organizations

- Provide support to foster the individual and collective agency of women and girls with disabilities. Among others, empower individuals and groups in the most marginalized and vulnerable situations, with due attention to gender, to:
  - be aware of their rights and their potential to contribute and participate in budgeting processes
  - strengthen their specific capacity on budget participation and advocacy, through peer-learning and trainings at local, regional and national levels, and
  - participate in budgeting (e.g., by convening meetings with government).

- Empower and centre work on women and girls with disabilities and their representative organizations, within CSO consultations, decisions and coalitions about inclusive budgeting. Enable and support their individual and collective agency.

- Build broad collaboration and coalitions that amplify the voices of women and girls with disabilities while leveraging different participants’ respective resources. Facilitate cross-learning, cross-training and peer learning between participants.

- Create an enabling framework that mandates accessible consultation and participation, sets up accessible channels for this purpose, and puts in place institutional mechanisms and resources for civil society engagement.

- To ensure accountability, in addition to having effective audit and oversight mechanisms:
  - Have procedures to ensure that resources are executed according to budget.
  - Run ex post assessments of the impact of budgets on key issues in inclusion.
  - Have independent audits of the budget to assess its effects on inclusion.

33 See IBP 2021, pp. 21–49.
35 See ActionAid et al. 2022; IBP 2021, pp. 21–49.
36 See IBP 2021, pp. 37–49.
37 See ActionAid et al. 2022.
38 See ActionAid et al. 2022; IBP 2021, pp. 21–49.
39 See ActionAid et al. 2022.
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**About the Policy Brief:** Women and girls with disabilities continue to face multiple and intersecting forms of discrimination. When it comes to global normative standards for disability inclusion, the United Nations Convention on the Rights of Persons with Disabilities (UNCRPD) includes provisions and obligations related to gender equality. To date, however, normative standards have not been consistently translated into national, sectoral and/or local gender-responsive, disability-inclusive policies and corresponding budget.

Drawing on a selection of country experiences, this policy brief identifies emerging trends and practices on gender and disability-inclusive budgeting. These include, among others, the collection, analysis and use of data and statistics on intersectional discrimination; integration of gender and disability inclusion in laws, policies, systems, and institutional practice; integration of gender and disability inclusion in the planning and budgeting cycle; and enhanced participation of women with disabilities in policy, planning and budgeting. The brief aims to address these gaps and promote policy discourse and reforms at global and country level.