

Tools for a Gender-Sensitive Analysis of Budgets



Gender responsive budgeting (GRB) is budgeting that integrates a gender perspective and tracks how budgets respond to gender equality and women's rights requirements. This entails examining not only actual allocations and revenue raising measures but also budgeting systems, budgeting processes and looking at the roles of the various actors throughout the process. It also entails investing in making available mechanisms, guidelines, data, and indicators that enable gender equality advocates to track progress, benefit incidence and show how supposedly gender neutral budgets impact women.

Government budgets and economic management policies are increasingly viewed as key policy instruments that reflect government priorities. These policies reflect the seriousness of governments to respond to persisting development challenges such as gender inequality, poverty, exclusion and economic injustice. In the report of the Secretary General "*Measures taken and progress achieved in the follow-up to and implementation of the Fourth World Conference on Women and to the twenty-third special session of the General Assembly*", the report presented recommendations for consideration by the Commission on the Status of Women for enhancing implementation of the Beijing platform for Action and the Outcome Document of 2000. These recommendations encouraged United Nations entities, within their mandates, to take the following actions:

- (f) Increase attention to gender perspectives in medium-term plans and programme budgets and ensure sufficient attention to gender equality perspectives in planning and allocation of financial resources;
- (j) Ensure systematic attention to gender perspectives in critical areas, such as macroeconomics, international trade and investment, transport, taxation and finance.

GENDER BUDGETS ANALYSIS TOOLS:

A group of feminist economists has introduced a set of tools for analysis of budgets from a gender perspective. These economists based their tools on experiences to gender sensitize budgets in Australia and South Africa. These economists opened the road to gender equality advocates and development practitioners to raise attention to limitations in existing economic policy making models. These tools provide generic methodologies that can be applied jointly and individually to provide data that would inform policy and support civil society demands for a more equitable distribution of government resources and a more effective implementation of women's rights. These methodologies have been the main driving force for the increased momentum around gender budgeting and they have been used and adapted by gender equality advocates in examining government budgets or advocating for more responsive budgets.

The various 'tools' that can be utilised for a gender-sensitive analysis of budgets, with some adaptations, are¹:

1. **Gender-aware policy appraisal:** This is an analytical approach which involves scrutinising the policies of different portfolios and programmes by paying attention to the implicit and explicit gender issues involved. It questions the assumption that policies are 'gender-neutral' in their effects and asks instead: In what ways are the policies and their associated resource allocations likely to reduce or increase gender inequalities?

¹ Adapted from Diane Elson (1997b), 'Tools for gender integration into macroeconomic policy', Gender and Development, 2, Summer, p 13.

2. **Gender-disaggregated beneficiary assessments:** This research technique is used to ask actual or potential beneficiaries the extent to which government policies and programmes match these peoples' priorities.
3. **Gender-disaggregated public expenditure incidence analysis:** This research technique compares public expenditure for a given programme, usually with data from household surveys, to reveal the distribution of expenditure between women and men, girls and boys.
4. **Gender-disaggregated tax incidence analysis:** This research technique examines both direct and indirect taxes in order to calculate how much taxation is paid by different individuals or households.
5. **Gender-disaggregated analysis of the impact of the budget on time use:** This looks at the relationship between the national budget and the way time is used in households. This ensures that the time spent by women in unpaid work is accounted for in policy analysis.
6. **Gender-aware medium term economic policy framework:** This attempts to incorporate gender into the economic models on which medium term economic frameworks are based.
7. **Gender-aware budget statement:** This involves an accountability process which may utilise any of the above tools. It requires a high degree of commitment and co-ordination throughout the public sector as ministries or departments undertake an assessment of the gender impact of their line budgets.

In applying these tools, Rhonda Sharp has also provided a three-way categorization of expenditures which breaks down types of expenditures under the budget to encompass the following:²

- Women specific expenditure
- Equal opportunity expenditure for civil servants
- General expenditure considered in terms of its impact on gender equality.

A second approach to carrying out a gender budget analysis follows the South African Model which lays out a five step approach to looking at budgets from a gender perspective:³ These steps are:

1. Analysing the situation of women, men, girls and boys
2. Assessing the gender responsiveness of policies
3. Assessing budget allocations
4. Monitoring spending and service delivery
5. Assessing outcomes.

UNIFEM's support to initiatives on gender responsive budgeting since the late nineties stems from its mandate towards gender mainstreaming. In 2001, it launched a 20 country programme creating a momentum among governments, civil society and parliamentarians to engage in budget policy-making from a gender perspective. This work built capacity around budget analysis from a gender perspective, built budget literacy amongst women's rights and gender equality advocates and developed knowledge and experience on effective approaches to gender responsive budgeting. More recently, UNIFEM launched the second phase of its program which seeks to transform budget allocations and processes and institutionalize mechanisms for monitoring responsiveness of budgets and economic policies to gender equality. The countries supported in this phase includes: Ecuador, Morocco, Mozambique and Senegal.

For more information, please contact: nisreen.alami@undp.org at UNIFEM
Or visit the website: www.gender-budgets.org

² R. Sharp, How to do a Gender-sensitive Budget Analysis, Ausaid 1998

³ D. Buddlender and G. Hewitt, Engendering Budgets: A Practitioners' Guide to Understanding and Implementing Gender-responsive Budgets, Commonwealth Secretariat 2003

