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## Institutionalizing gender responsive budgeting: lessons learned from UNIFEM's programmes

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*As per FY 2007/8 budget estimates, about 11% of the total budget will be spent on programs directly benefiting women; that is programs scoring 50 - 100 points on a five point scale. Programs which score 20- 50 points will amount to about 33% in totality. Expenditure on them is labeled as indirectly benefiting women. The remaining 55% of the budget is classified as neutral on gender.*

*The five point scale considers women's participation, capacity building, benefit sharing, increased access to employment and income earning opportunities and reduction in women's work load.*

*Effective Use of Gender Responsive Budgeting (GRB) Tools and Strategies  
in the Context of the Aid Effectiveness Agenda: Nepal  
Meena Acharya, August 2008*

### • Introduction

Few countries (or organizations) have the means to specify the share of the budget benefiting women as is the case in Nepal. Under the Gender responsive budgeting (GRB) initiative, the Nepalese Ministry of Finance, in collaboration with feminist economists and

gender equality advocates has developed a methodology that allows tracking of budget allocations from a gender perspective quantitatively and qualitatively.

The Nepalese experience has incorporated learning from approaches introduced by many countries and adapted and elaborated on these approaches. And while gender equality advocates identify shortcomings in the methodology used, this represents an innovative approach that can enable the government of Nepal to demonstrate the size of its investment in improving women's access to services and resources and implementing its commitments towards gender equality in line with its national development priorities. This also represents a useful approach to monitor the results achieved with the financial resources available.

The application of gender responsive budgeting goes beyond the development of a methodology. It entails a long-term process that builds national ownership and political support, develops institutional capacities for results oriented planning and budgeting and establishes public finance systems that are designed with equity and effectiveness in mind.

Experiences from Nepal, Morocco, India, Pakistan, Ecuador and many other countries are showing progress in introducing GRB in national and sub-national planning and budgeting processes and in institutionalizing mechanisms that facilitate this.

This paper describes these efforts, and identifies conditions that facilitate the institutionalization of GRB at country level. While budgeting is shaped by revenue raising policies as well as policies regulating allocations and expenditures, this paper only looks at the allocation and expenditure side of the budgets.

## • From gender planning to gender budgeting

Gender equality advocates are faced with the challenge that the success in achieving their political demands is oftentimes subject to technocratic dynamics and biases as well as capacity limitations. Gender training and awareness-raising of bureaucrats have resulted in little transformation in the way bureaucracies deliver for women or address gender gaps in their sectors. Critical gender analysis has remained within the spheres of gender units, national women's machineries and is rarely utilized in the policy-making, programming and

budgeting spheres.

GRB takes the debate on women's rights beyond a subjective understanding of gender equality and women's empowerment. It translates demands to address gender gaps in development and deficiencies in the achievement of women's rights into objective targets of public policy making with measurable results. Using the modes of operation of government machinery, GRB requires specifying the mechanisms for achieving those targets and identifying the government agency is responsible for their achievement. This approach facilitates accountability regarding performance in relation to progress towards gender equality.

For example, where maternal mortality rates are high, a gender analysis of the problem can identify the causes and the kind of interventions that need to be undertaken. The interventions can relate to programmes within the ministry of health, or investment in roads and transportation, or investment in education and awareness-raising. These interventions entail allocation of resources which, if properly used, contribute to improvement of maternal mortality rates. Similarly, where women's labor force participation is low, interventions may be rendered to absence of childcare services, inadequacy of quality of girls' education, discriminatory labor laws and wage gaps, lack of access to property rights and others. These gaps can be addressed through government programmes, regulatory policies, or improved access to enforcement of labor rights. To achieve that, the relevant ministries or departments need to demonstrate how these gaps can be addressed in their plans and budgets.

GRB approaches add value to national development processes through:

- Adopting a need-based criterion for resource allocation and priority setting thus ensuring targeted use of available resources.
- Increasing effectiveness of government programmes through contributing to an equitable results-orientation
- Mobilizing increased allocations towards eliminating gender gaps and addressing women's priorities
- Strengthening monitoring systems that track performance of public sector
- Achieving inclusive and equitable development by facilitating participatory processes

## • Gender responsive budgeting initiatives

By 2007, more than 90 countries around the world have pursued efforts to introduce GRB into national or local budget systems. Approximately 30 of these countries have made investments to systematically build the capacity of their planning and budgeting staff to apply GRB, introduced specific guidelines on GRB, and established mechanisms for applying GRB principles in planning and budgeting. Countries with a more systematic GRB approach include India, Morocco, Pakistan, Chile, Rwanda, Brazil, Venezuela, Ecuador and Tanzania. Through its GRB programmes since 2000, UNIFEM has supported initiatives in over 30 countries through building interest, capacity and commitment to incorporating GRB in budgetary processes.

Earlier this year, UNIFEM conducted a review of GRB experiences and the extent to which they have informed national planning and budgeting. This review was carried out in ten countries as part of an EC funded programme that explores potential use of GRB in the context of the aid effectiveness agenda and the implementation of the Paris Declaration on Aid Effectiveness.

Around the world, countries are increasingly taking actions to introduce GRB in their national budgeting systems. The experiences so far have generated a range of good practices. These examples generate useful knowledge on what approaches can be adapted within the varying country contexts, and learning that informs work in those countries and beyond.

The research has shown that in almost all countries, policies and commitments for mainstreaming gender in national planning and budgeting processes are very strong. However, the research demonstrated that there are persistent gaps in translating the policy commitments into actions and implementation.

These gaps can be rendered to the following factors:

- Lack of conceptual understanding of GRB and of clarity on what constitutes gender responsive planning and budgeting processes and thus a failure in

translating the gender equality commitments into government agendas and programmes

- Inadequacy of institutional capacity including staffing and institutional structures within ministries with expertise on gender responsive planning and budgeting. Where gender focal points or units exist, they often have limited authority and influence over planning and budgeting processes within their organizations
- Insufficient Investment in GRB methodologies and application including:
  - Absence of investment in building capacity of planning and budgeting officers on GRB,
  - Limited sectoral application of GRB: Most countries have applied GRB to education and health sectors with limited experiences in sectors such as employment, energy, infrastructure, agriculture ..etc.
  - Inadequacy of approaches for implementation of GRB in a manner that addresses gender issues with multi-sectoral dimensions. This presents a challenge for most gender issues which require a multi sectoral response at the time that government machinery functions on a sectoral basis. For example, women and HIV/AIDS, informal sector work, etc.
  - The delink between national policies, central ministries plans, and channeling resources to women at local level
- Finally, while **macro-economic and policy contexts** are critical in creating an enabling environment for equitable development, it is found that often these policies create constraints to budget ceilings and sector allocations within medium term expenditures frameworks. These policies need to be interrogated more closely from a gender perspective.

## • What do we mean by "institutionalizing" GRB?

GRB targets the most important policy making process which is budgeting. It is not an exercise that is undertaken once. Nor is it an additional process that is separate from planning and budgeting processes. It is an integral aspect of planning and budgeting processes that acknowledges gender equality and women's empowerment as a national

goal, as well as its centrality to the achievement of other national priorities.

The efforts pursued in a number of countries therefore need to move beyond experimentation in introducing new measures for GRB in the planning and budgeting processes. They need to be internalized in the mainstream national planning and evaluation frameworks in order to ensure sustainability of these efforts and demonstrate the added value of this undertaking not only for women's rights, but also for the realization of broader development goals.

In line with this, gender equality advocates demand that government efforts pursue a long-term strategic vision for incrementally institutionalizing GRB. Institutionalizing GRB means the process by which institutional mechanisms of planning and budgeting introduce modifications/ improvements to existing **planning and budgeting systems and organizational processes** in order to ensure gender responsive policy content and policy outcomes. Needless to say, such modifications are only made possible with political support from development actors in the country and technical capacity. Thus, creating an enabling environment that provides the necessary regulatory frameworks for planning and budgeting and the needed know-how.

## • Observations from country experiences in institutionalizing GRB

This paper highlights experiences from a number of countries where ministries of finance have taken the lead in supporting processes of GRB. These include India, Nepal, Morocco, Ecuador and a few others. The focus will be on actions that contribute to institutionalizing GRB. These actions are categorized in the four areas:

- Alignment of GRB approaches with country-wide policy processes and frameworks and regulatory directives
- Budget guidelines and formats are revised to facilitate gender responsiveness
- Developing GRB capacity at the organizations and functional levels
- Developing national owned methodologies for GRB and investing in their application
- Putting in place an accountability system that engages actors from within and outside government.

- **Alignment of GRB approaches with country-wide policy processes and frameworks and regulatory directives**

Budgeting and planning takes place within the sphere of broad policy frameworks including trade, macro-economic policies, aid, national development agendas and the vision to achieve those including processes of public sector reform, budget reform, decentralization, private sector development, and others. Therefore, introduction of GRB requires alignment with country-wide processes and frameworks. This alignment is reflected through policy statements, regulation and, in instances, legislation relating to the integration of gender into the budget law. This alignment requires high level political leadership that articulates interconnectedness between gender responsive budgeting and the broader policy frameworks.

A number of examples demonstrate such alignment. In the case of Morocco, the budget reform process triggered by a broader public administration reform was launched in 2001/2002. The reform process identified the need for a shift in the budgetary system and process from an input-based budgeting, with few accountability mechanisms, into a performance-based system more open to public scrutiny, parliamentary oversight and accountability. GRB was considered as one of the pillars of the budget reform process.

Similarly, in Chile, GRB is considered as a main component of the public administration reform programme (Plan de Mejoramiento de Gestión, PMG). This programme requires that “each public institution will have to consider gender equity, amongst others, as a priority of its administration. This process is headed by the Ministry of Finance and its Budget Directorate. The major strength of this initiative is that it relies on high-level political commitment from key Ministries and on government directives and incentives to mainstream gender equality in the reform process. Exhaustive monitoring of each administration’s work plan through a gender lens is the responsibility of the Women’s Machinery and positive reporting on the inclusion of gender equality criteria into work plans and activities leads to financial bonuses for the department and its employees.” (Raes 2005) <http://www.gender-budgets.org/content/view/438/142/>

Governments with national agendas that are favorable to equity, women’s rights, modernization present opportunities in support GRB. This was noted in the cases of India, Ecuador, Morocco, Korea and Chile.

Also, such policy commitment is often a result of presence of strategic allies at policy making levels, and of mobilization of gender equality advocates. In Peru, Rosana Sasieta, Chair of the Women Parliamentarians Committee and Member of the Budget Commission and Chair of the Millennium Goal Achievement Commission spearheaded

*“ We can indulge in rhetoric about women’s rights, but if the national budget does not address women’s needs and priorities, and if sectoral ministries and local governments are not required to develop and monitor their budgets from a gender perspective, rhetoric is pointless.”*

**Rosana Sasieta**  
*Member of Parliament, Peru (2008)*

efforts that led to a recent amendment to the Budget Law to incorporate gender. The “Sasieta amendment” requires that the country’s multi-year programming and budgeting processes incorporate gender.

In Korea, the 2006 National Finance Act dictated that starting the fiscal year of 2010, the submission of gender budget and balance reports will be mandatory. In prelude to this, in its budget guidelines for 2006-2007, the Ministry of Planning and Budget has instructed that every ministry includes gender in its budget allocations and performance reports

In some instances, international and regional policy forums play a role in mobilizing country level efforts. In 2005, the Commonwealth Finance Ministers Meeting recognized the critical importance of gender-responsive budgets (GRBs) and the need for sustainable progress on this issue. The Ministers agreed to report on progress made in their respective countries on a biennial bases. The 2005 meeting also “urged members that have not already done so to establish an institutional mechanism within their countries to monitor progress on implementing GRBs. Since then the Gender Section of the Commonwealth Secretariat compiles a regular report on progress made.”

Such political commitment to GRB solidifies implementation of gender equality plans and references to gender equality related priorities in national development strategies in as much as they implicitly reflect a commitment to making available financial resources necessary to achieve those plans.

- **Budget guidelines and formats are revised to facilitate gender responsiveness**

As mentioned above, policy commitments while critical, is of little value if not complemented with explicit measures that translate policy commitments into action. In the sphere of planning and budgeting, these measures necessarily encompass communicating instructions and guidelines for regulating budgeting.

Call circulars are of particular relevance in this context. They are “the official notices that are issued by the Ministry of Finance, Planning Commission or similar agencies near the beginning of each budget cycle. The purpose of the circular is to instruct government agencies how they must submit their demands for budgets for the coming year and what its budget “ceiling” for the next year is and in some cases the government priorities that should be addressed in the coming year’s allocations. The circular also gives a range of other instructions to the agencies about how they should construct and format the draft budget for the coming year and how they should present the motivations for this budget.” (Budlender 2007)

In Morocco, call circulars for the years 2006, 2007 and 2008 have included requirements to mainstream gender in plans, budgets and performance monitoring indicators. In Ecuador, gender equity was included in 2007 and 2008 call circulars and the Ministry of Finance introduced a specific budget line to track sectoral investments to implement the equal opportunity plan and reviewing budget formats and guidelines to ensure compliance with commitments. Similar modifications were made in the 2009 call circulars for Mozambique and Senegal.

UNIFEM has been able to track an additional number of countries which have included some reference to gender in their call circulars (Uganda FY 2005/06 call circular, Tanzania FY 2006/2007 budgeting guidelines, Ecuador FY 2008 budgetary guidelines for investment projects Venezuela FY 2006 and 2007 Budget guidelines – Senegal FY2008 call circular, Mozambique 2009 call circular, Mauritius FY 2007/2008 budget speech). Debbie Budlender warns that “getting gender discussed in the call circular is an important achievement. However, unless steps are taken to ensure that the government agencies take note of the gender aspects of the guidelines, it will be a hollow victory.” (Budlender 2007) She further

goes on to elaborate on ways to increase the chances that the gender aspects indicated in call circulars will be observed including providing incentives, training, and clear guidelines and instructions (Budlender 2007).

Another example of explicit directives to apply GRB comes from India. The Indian 9<sup>th</sup> Development Plan (1997 -2001) included the empowerment of women as an important strategy through the Women's Component Plan (WCP). This was followed with directives to Central and State governments to ensure that no less than 30% of the funds flowed to women's programmes from all developmental sectors. The 10<sup>th</sup> Plan (2002-2007) called for initiating action and linking the concepts of WCP and Gender Budgeting (GB) to play a complementary role to each other to ensure women received their rightful share of public expenditure. For the current 11<sup>th</sup> Plan (2008-2012), the planning commission advised all Central Ministries/Departments to have a section on gender budgeting and to provide details on gender audit policies; quantification of allocation of resources for women; gender impact assessment of various schemes; analyze programmes and strategies from a gender perspective and set up mechanisms for generation and collection of sex-disaggregated data. It also mandated the states to include gender budgeting in the planning process and engender the State Plans (Sharma 2008).

In Nepal, a gender budget audit of Nepal's Public Finance System was completed in 2003 to review the budgeting practices and to recommend appropriate measures for implementation of GRB focusing on tools and methods. The FY 2005/06, the Budget Speech of the Finance Minister had expressed a commitment to GRB and established a GRB Committee. In the next fiscal year 2006/07, this commitment was repeated and elaborated making a mandatory requirement of all spending departments to undergo a gender audit for all projects and programmes with a budget exceeding NRs. 50 million. (Acharya 2008)

Revision of budget formats usually introduced as a part of budget reform creates an opportunity to design budgets that facilitate GRB. In Nepal, within the framework of the overall reform of the budgetary system, a new classification of the budget were introduced for 13 pilot ministries in the financial year 2007/2008. In Ecuador, the budget format was modified in 2008 to include a budget line that identifies resources allocated for the

implementation of the country's Equal Opportunity Plan to be provided by all spending departments at national and local levels.

- **Development of GRB capacity at the organizational and functional levels**

Implementation of GRB guidelines and directives requires institutional mechanisms with the appropriate technical capacity on GRB. In India, in 2005, the MOF sent a circular to all ministries and departments making it mandatory for all to set up gender budget units (referred to as gender budget cells). In 2008, 56 Ministries/Departments out of total 78 Ministries/Departments have set up these cells. The Ministry of Women and Child (MWC) and the Institute of Public Administration provide capacity building to those cells. A budget has been allocated towards capacity building activities of these cells. A Handbook was published and a GRB Bureau is expected to be set up by 2010. A charter defining the composition and functions of these cells was developed by the MWC. It specifies that these cells should be comprised of a group of senior/middle level officers from the Plan, Policy, Coordination, Budget and Accounts Division of the Ministries concerned and headed by an officer not below the rank of Joint Secretary.

In Morocco, the GRB initiative was launched with the involvement of a gender focal point from the Directorate of Budget in the Ministry of Finance in 2001. The Chief of Cabinet of the Minister of Finance was a strong ally to this work, and following his transfer to head the Directorate of Studies and Financial Forecasting, the initiative expanded its reach to include staff within the Directorate of Budget as well as the Directorate of Administrative and General Affairs (DAAG). The result has been the creation of a critical mass within the Ministry of Finance who engages in the GRB related activities on a regular basis and provides regular support to sectoral departments with regard to GRB among others. This team of Ministry of Finance staff has also contributed to the development of manuals on results-based budgeting with a gender perspective. (Burn 2008)

In Ecuador, a Gender Unit was established in 2007 within the newly established Secretariat of Social Economic and Solidarity (Subsecretariat de Economía Social y

Solidaria) in the Ministry of Economy and Finance (MEF). Following the recommendations of the public Administration reform, the Gender Unit was moved to the Secretariat of Budgets within the Ministry of Finance. The Gender Unit has five staff members: one administrative and four professional. The Unit's mission is to promote economic gender equality through designing and evaluating policies. Its main task is to integrate a gender-perspective into economic strategies and policies, including developing methodologies to formulate gender-responsive national and local budgets and to incorporating unpaid work into the System of National Accounts.

In Nepal, institutional mechanisms were established early on in the process for introducing GRB. As mentioned above, in the 2005 Budget Speech of the Finance Minister, he announced the establishment of a GRB Committee. The Committee was established as a permanent body within the Ministry of Finance with the mandate to design a GRB system that can be applied at sectoral level, to monitor budget allocations and public expenditure from a gender perspective and finally to assess the impact of development policies on women and men. (GON Decision, 2062-5) The committee is also required to provide sectoral ministries with the needed policy guidelines on GRB. It is comprised of under secretaries of National Planning Commission, the Ministry of Women, the Ministry of Local Development and UNIFEM. It is coordinated by Division Chief /Joint Secretary of Program and Budget Division in the Ministry of Finance. The Ministry of Finance also appointed a gender budgeting expert within the Ministry to support the roll out of GRB.

- **Developing nationally owned methodologies for GRB and investing in their application**

One of the technical challenges of the application of GRB is designing methodologies that make possible the disaggregation of budget allocations with regard to the extent to which they contribute to the realization of women's rights. This can be a simple task when identifying expenditures relating to women specific programmes. However, the more complex gender analysis of societal relations and structural biases cannot be simply captured by such a disaggregation. The sectoral division of labor within public sector agencies can overshadow the inter-sectoral factors that determine gender outcome and the

achievement of women's empowerment. It is for this reason that a solid gender analysis is considered the cornerstone of any GRB exercise as it identifies the various dimensions of a particular gender concern, and therefore determines the types of interventions that are needed in the relevant sectoral plans and budgets.

One of the first methodologies that have been designed to track expenditures in relation to women was that developed in Australia in the 1980s by Rhonda Sharp. This methodology identified three categories for expenditures: (UNIFEM/UNFPA 2006)

- women-specific expenditures allocations to programs specifically targeted at groups of women and girls. Examples included aboriginal women's health initiatives, and programs to increase young women's access to non-traditional job training;
- equal opportunities in the public service allocations targeting existing or prospective civil servants that promote the equal representation of women in management and decision-making, equitable pay and conditions of service. Examples included mentoring programs for women public servants and the review of job descriptions to remove gender bias;
- general or mainstream expenditures all the rest of the allocations not covered in the two categories above. Examples include identifying the users of health services, legal aid and recipients of government contracts.

In recent years, a number of GRB initiatives developed other methodologies for categorizing public expenditures from a gender perspective.

Starting 2005, sectoral ministries in India have been following a methodology that identifies two categories:

- Allocations to programmes that were 100% targeted at women and girls
- Allocations to programmes that where at least 30% of the funds were targeted at women and girls.

This data was compiled in gender budget statements (Statement 20) that accompanies the annual budget. In its first years, the data generated from the application of this categorization was inaccurate. This was rendered to lack of clarity on the criterion to be

used by the spending departments in applying this classification. The result of this was a gender budget statement that lumps programmes relating to women and children together. In later years, the sectoral gender budget cells with the support from the Ministry of Women started refining this methodology. The 2008-09 budget showed two separate statements for expenditures for women and for children. (Sharma 2008)

With the continual refinement of the methodologies, it is difficult to extract patterns from the data generated so far. However, the increased importance placed on this requirement and the monitoring role played by gender advocates have created a shift in the thinking about gender issues within sectoral ministries and departments. Additionally, the marking of gender related public resources represented a protection for these funds from budget cuts. For example, the Sub Committee on GB for the 11<sup>th</sup> Plan recommended the creation of a “non lapsable pool” of unspent women’s allocations at the national and State levels, where unspent funds for women could be transferred and reutilized for women’s priorities rather than to channel these unspent funds to other issues.

Additional measures were introduced to complement the methodology to produce quantitative data with qualitative analysis tools. These include the requirement of Gender Budget Cells to identify a minimum of 3 and maximum of 6 largest programmes (in terms of budget allocation) implemented within its ministry and the major sub-programmes to conduct an analysis of the gender issues addressed, conduct performance audits (at the field level wherever possible) for reviewing the actual physical/financial targets of the programme, and proposals for strengthening delivery systems.

In Nepal, the Ministry of Finance formally introduced a GRB system developed by the GRB Committee in the financial year 2007/2008. In compliance with this system, 13 sectoral ministries were required to categorize their programmes budgets according to the extent to which they support gender equality. The three prescribed categories are:

- directly responsive where more than 50% of the allocation directly benefits women
- indirectly responsive where 20- 50% of the allocation directly benefits women
- neutral, where less than 20% of the allocation benefits women

The percentages are calculated based on five indicators: participation, capacity building,

benefit sharing, increased access to employment and income earning opportunities and reduction in women's work load. Each indicator is allocated 20 potential marks. Programmes scoring 50 or more are classified as directly supportive of women, those scoring 20 to 50 as indirectly supportive and those scoring less than 20 are classified as neutral. Additionally, the MoF requires that all programs/projects with a budget exceeding NRs. 50 million have a gender audit report attached.

This categorization has facilitated the establishment of a monitoring system that allows greater institutional accountability for implementing gender mainstreaming and for a strengthened management for results. It also allows for gender budget analysis that informs planning and programming.

It is worth noting that this methodology is an adaptation of monitoring framework introduced by DFID in 2005 to assess the impact of DFID's programmes in Nepal on poor and excluded groups called the "Livelihoods and Social Inclusion"<sup>1)</sup> (LSI) framework. This framework requires identification of proportions of programme budget that has:

- gone directly to poor and excluded groups (i.e. cash for work; grant to a Dalit women's NGO);
- been spent on activities that support improved livelihoods and increased social inclusion (i.e. work with user groups to make their constitutions more equitable and pro-poor); and
- been spent on "neutral" activities that do not support livelihoods and social inclusion either directly or indirectly.

In Morocco, and as part of the strategic vision for the GRB initiative in the country that includes for the development of a culture of policy evaluation using a broad GRB approach, a gender budget report is produced annually and attached to the finance bill presented to parliament since 2006. The report has been produced with a growing number of departments. In 2006, the report included analysis of 4 departments' budgets, in 2007 it included 11, in 2008 17 and in 2009 21.

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1) Nepal: Country Assistance Plan, DFID May 2005.  
<http://www.dfid.gov.uk/pubs/files/monitoring-fragile-state.pdf>

The gender report includes a qualitative analysis of the sectoral budgets which examines the following:

- Relevance of sectoral policies to the situation of women, men, girls and boys, to gender equality and other development objectives and human rights instruments;
- Alignment of programmes with strategies and their contribution to the achievement of results.
- Analysis of budgets
- A gender assessment of performance indicators of each ministry which are compiled annually in the booklet of performance objectives and indicators presented to Parliament.

The process for its production includes preparatory sessions with each ministry followed by drafting workshops organized by the MoF. The reports are reviewed by staff of the Department of Studies with the support of an international expert. However, this process has faced a number of challenges relating to the objectivity of the methodology, the labor-intensive and time required to produce quality analysis that is comparable over time, the difficulty in obtaining accurate sectoral data that facilitates the analysis and institutional confusion between the MoF and sectoral ministries over the ownership and roles relating to this report. (Burn 2008)

Other methodologies used include the French gender budget statement and the South African provincial government of Gauteng

In France the gender budget statement is called the “Yellow Budget Paper on Women’s Rights and Gender Equality” introduced in 1999. The report compiles actions undertaken by government departments for the promotion of women’s rights and gender equality. Analysis of early Yellow Budget Papers showed that the gender-specific allocations accounted for only about 40 million Euro out of a total budget of 260 billion Euro.

The methodology used by the government of Gauteng province of South Africa use a prescribed matrix format where most of the columns use similar terms to those used in the main part of the budget, such as outcomes, outputs and indicators. However, the gender budget statement also has a column labelled “gender issues” where the department must

describe the issue that a particular sub-programme is attempting to address.

The departments are asked to prepare their gender budget statements in five parts, as follows:

- Outcomes and outputs of the three largest sub-programmes and their implications for gender equality
- Outcomes and outputs which specifically target women and girls
- Outcomes and outputs which will benefit women/promote gender equality
- Outcomes and outputs which will benefit women employees within the Gauteng provincial government
- Number of male and female government employees by level.

Each of the above methodologies has been developed at country level and continues to be modified and improved by budget and planning practitioners. Gender equality advocates play a key role in demanding modifications to these methodologies to provide a meaningful picture of how government agencies are addressing gender issues each in their respective mandates.

There are lessons learnt from the country experiences above that need to be considered by GRB initiatives in general. These were captured in part in UNIFEM's GRB Guidance Sheet #1 (See Budlender 2007). The main recommendation is to ensure that a standard format for the gender budget statement to be used across all departments.

The significance of the application of these methodologies at sector level is in their indication of the government's contribution to increasing women's access to services, and resources in line with the commitments to address gender gaps. These methodologies also ensure the use of sex disaggregated data (outcome level indicators and administrative data) as a basis for policy making. The data generated also provides gender equality advocates with the needed evidence of gaps and deficiencies in addressing certain priorities (see below).

- **Putting in place an accountability system that engages actors from within and outside government**

In general, accountability and oversight are considered an integral part of the budget policy making process. Audits and parliamentary budget discussions are two formal pieces of this function. International standards of governance also dictate different forms of accountability in budget policies. On the one hand, the aid effectiveness agenda as outlined in the Paris Declaration implementation indicators examines the soundness of national financial systems used for management of financial resources made available through ODA. On the other, human rights commitments demand substantive accountability on how public resources are used to promote the realization of human rights. Increasingly CEDAW country reports and CEDAW Committee's sessions highlight government measures undertaken to mainstream gender in planning and budgeting processes (see reports from Korea 2007, Morocco 2007, Norway 2007..).

However, it is fair to say that accountability mechanisms rarely make an explicit requirement for accountability to gender equality and women's rights. Biases in the understanding of development result in isolating issues of equity, inclusion and distribution from assessments of overall performance.

The data generated through the GRB methodologies outlined above facilitate accountability that examines performance with regard to achievement of gender equality. It also allows gender equality advocates outside government to engage actively in monitoring budget performance from a gender perspective.

In India, each Ministry and Department is required to prepare a Performance and Outcome Budget, which is prepared in the middle of the year and tabled in Parliament, along with the Annual report of the department concerned. These documents form one of the bases on which the Parliamentary Standing Committees (constituted department-wise) examine the department's Demand for Grants for the next financial year. Since 2007, the guidelines on outcome budget require each Ministry/Department to highlight sub-targets for coverage of women and castes and tribes under various departmental schemes. It explicitly states that indicators of performance relating to individuals should be sex disaggregated. Ministries/Departments have to put in place, systems of data collection, with the help of

specialized agencies wherever necessary, for the purpose of (i) developing measurable “indices of performance” to measure and assess quality of implementation; (ii) developing norms of standard unit cost of delivery of a service, (iii) quantification/factoring in of environment outcomes; (iv) quantification of community and empowerment outcomes through social capital formation , (v) quantification of impact of funds earmarked for publicity/awareness generation and (vi) disaggregation by sex and other relevant factors, of indicators of performance and impact.

In Nepal, government managed programs use the LSI monitoring system described above.

Accountability and oversight are also the responsibility of the citizens as demonstrated through the role of the media and civil society organizations. Therefore, external actors especially civil society organizations can effectively play a monitoring role of budget policies.

In Morocco, a series of consultations were organized between the Ministry of Finance and civil society organizations to share the contents of the gender report. In 2008, the Democratic Association of Moroccan women organized a workshop at local level to review the report and identify the gaps and needed government response in programming in future years.

In India, the Centre for Budget and Governance Accountability (CBGA) which was set up in 2004 conducts an annual analysis of the national budget from a pro-poor perspective. They hold a public meeting at the India Habitat Centre a day after the Budget is tabled before Parliament, to which four MPs belonging to different political parties are invited to answer questions of the public on various economic issues including allocations. For the last three years, part of the analysis has been on gender budgeting.

In Ecuador, the Free Maternity Health Law was passed in 1998 as a result of demands from women’s groups to guarantee the provision of 55 health services relating to maternal health for free. The law is financed from domestic resources and assigned a specific budget line in the national budget. The National Women’s Council (CONAMU) in collaboration with a civil society group (Grupo FARO) has been monitoring resource allocation for the

law since 2004. In addition, users' committees were established to support implementation of this law and monitor allocations, expenditures and quality of the services provided including regional disparities. The users' committees armed with the data made available by Grupo Faro have become a social control mechanism that exposed delays in transfer of resources, inadequate budget allocation to meet the demand for services, as well as instances of corruption. The information is publicized and communicated to the Ministry of Finance in order to encourage the Government to address the issues.

Participation is a key aspect of an effective accountability and oversight role. Local level participatory budgeting initiatives pioneered in Porto Alegre in Brazil and replicated in cities throughout Latin America, Asia and Africa present an example of planning and budgeting processes that are inclusive of citizens at community level. Participatory budgeting is characterized by joint decision-making by citizens and government as compared to other participatory processes where government consults with its citizens but retains its decision making authority (Elson 2006). However, "inclusive" does not necessarily extend to women unless women's participation and voice is facilitated. A review of some participatory budgeting experiences in Latin America (UNIFEM 2004) indicated that local development plans and budgets formulated under participatory budgeting processes did not improve policy responsiveness to women's priorities nor did it necessarily ensure women's effective participation. With few exceptions, local plans and budgets were gender blind and as a result national commitments towards gender equality were left out of the policy documents and budgets. In response, UNIFEM together with UNDP and the Colombian Council for Gender Equality developed a set of guidelines for incorporation a gender perspective to participatory budgeting processes. The guidelines articulated specific actions to be undertaken at each level of the policy formulation ensuring a participatory process that is inclusive of women throughout.

The Gender budget analysis tools compiled by Diane Elson can be adapted and used by governments as well as civil society to carry out this oversight function and monitor budget performance from a gender perspective (UNIFEM 2000). Other tools for poverty monitoring, costing, needs assessments, public expenditure reviews and others can be adapted and used for this purpose. However, one needs to ensure that gender is adequately incorporated in the design and implementation of these tools.

## • Conclusion

There is no recipe for GRB. Countries need to develop tailored approaches that respond to the specific country contexts, economic and budget systems and priorities of women. However, there are valuable lessons to be extracted from experiences of applying GRB at country level relating to understanding the changes dictated by a GRB process and the contribution of these changes to national development goals, and human rights commitments.

This paper has attempted to demonstrate what changes need to be made in the modes of operation of public sector in order to strengthen results orientation of national and sub-national planning and budgeting processes. The paper demonstrated the needed multi-pronged approach that links policy, organizational process and functions, with delivery of services at the micro level.

More specifically, this multi pronged approach entails introduction of changes at the following levels:

- **Gender responsive modifications to the public finance management system introduced by Ministries of Finance** including modifications to call circulars, budgeting guidelines, budget formats and facilitating tracking of outcomes, and outputs towards sex-disaggregated benefit incidence
- **Application of sector-specific gender responsive planning and budgeting in line ministries** including through investment in capacity for gender responsive planning, and making available sectoral specific tools to ensure allocation and expenditure that supports women's equitable access to resources and services.
- **An inclusive budget policy making process** that ensures a participatory process for identification of priorities, monitoring of allocation of public funds and identifying revenue raising measures.

It is worth noting that while budgeting happens within the sphere of government institutions, this does not exclude a key role for civil society organizations, parliaments and academic institutions. In fact, the most effective GRB experiences have been generated in instances where actors outside government and those inside government have collaborated

to bring a variation of skills, capacities and roles to incorporate a gender perspective into government planning and budgeting processes.

Finally, country experiences demonstrate a set of enabling conditions that facilitate the institutionalization of efforts to implement GRB. These include:

- Transparency on the part of national government as well as donors with regard to investments in gender equality and women's empowerment
- Reform processes within the public sector improving planning and budgeting processes, supporting gender equitable results oriented development programmes, monitoring systems that track performance in relation to all forms of inequalities, targeted delivery, and anti-corruption
- Critical mass of champions in ministries of finance and planning
- Investment in capacity on gender analysis, planning and budgeting
  - Creation of space to enable national women's machineries, gender equality champions and civil society to play an active role in GRB related advocacy and accountability
  - Ability of parliament to exert effective budget oversight in line with commitments to women's rights
  - Demonstrated political commitment of national governments and donors in support of gender responsive budgeting systems
- Availability and access to sex disaggregated data both in statistical departments, but more importantly in administrative records of service delivery and public sector institutions.

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