

GENDER RESPONSIVE BUDGETING

Introduction

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Aims for today

- Build common understanding of GRB
- Get an overview of project work ahead
- Build basis for selecting programs for pilot GRB analysis
- Agree on next steps

Overview of Presentation

- Conceptual issues: what is Gender Responsive Budgeting (GRB)
- Key Components of putting GRB in practice
- Overview of Project Activities
- Steps of Gender Budget Analysis
- Criteria for selecting programs
- GRB throughout the budget process

GRB and Program Budgeting

A common set
of guiding principles



Gender Responsive Budgeting

Gender-responsive budgeting (GRB) is good budgeting.

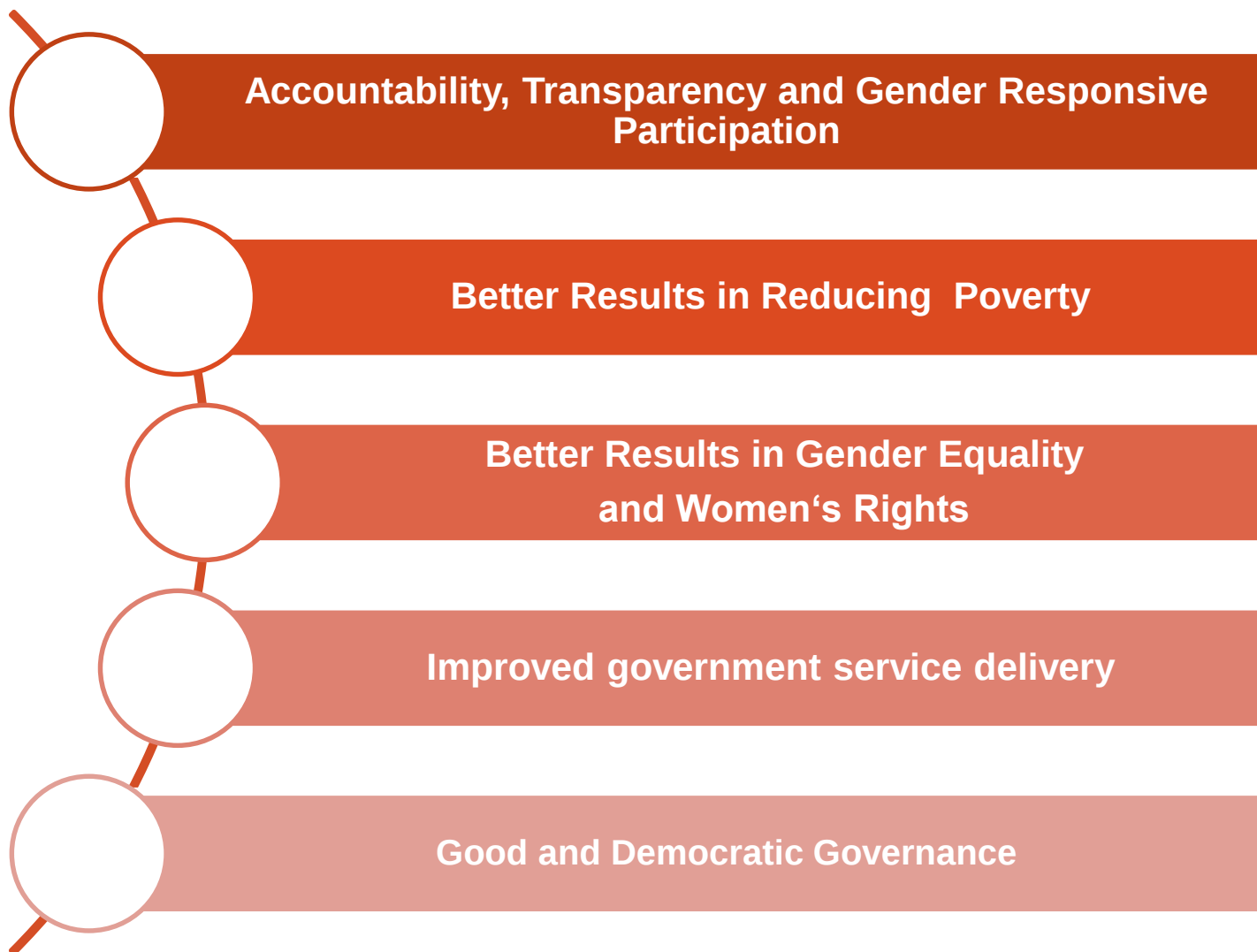
(Janet Stotsky, International Monetary Fund)

Different impacts ...

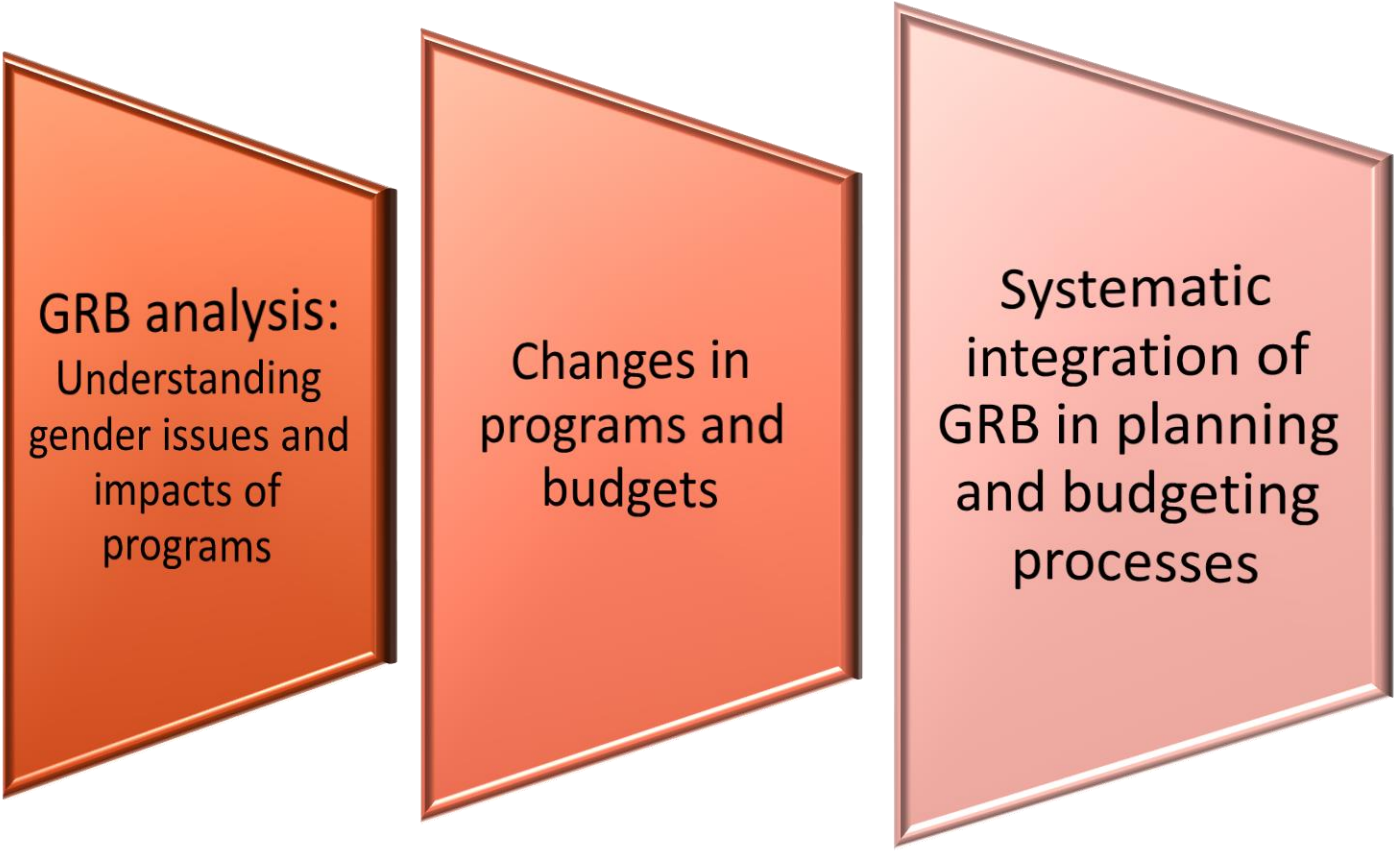
I don't make a difference,
I treat everybody equally!



Gender Responsive Budgeting contributing to



Components of GRB Work



GRB analysis:
Understanding
gender issues and
impacts of
programs

Changes in
programs and
budgets

Systematic
integration of
GRB in planning
and budgeting
processes



Making governments accountable for their GRB, Gender
Equality and Women's Rights commitments

Project Work on GRB for the year ahead

Strategy for introducing GRB in Budget process and Program budgeting

Pilot work on budget analysis

Best practise

Training for Focal
Points in line
ministries and MoF

Training of
Trainers

Training for pilot
working group

Components of Project Work on GRB

Capacity Building

- * Training for Focal Points in line ministries and Ministry of Finance
- * Training for pilot working group
- * Learning from best practice
- * Training of Trainers

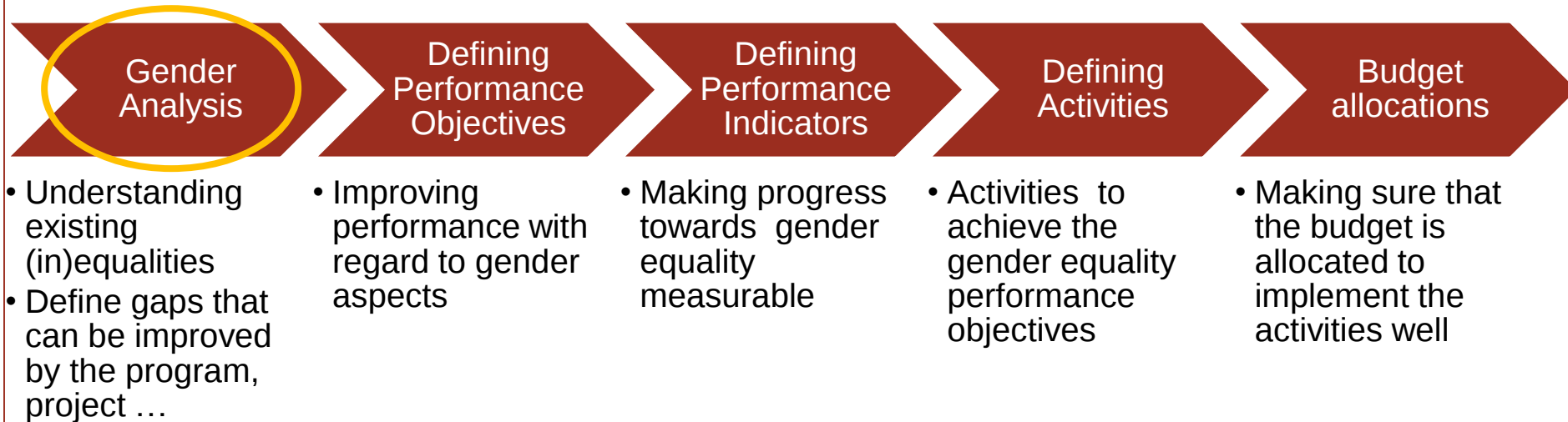
GRB Analysis

- * Choice of programs in pilot ministries
- * Carry out gender budget analysis
- * Developing recommendations
- * Improvement of programs

GRB Strategy

- * Elaborating a Strategy for introducing GRB in budget process and in program budgeting

GRB in results based program budgeting



Gender Budget Analysis as a basis for integrating gender perspectives



GRB Analysis: a simple step by step approach

Step 1

- Identifying gender issues: Situation Analysis

Step 2

- Baseline: collecting information

Step 3

- Define key gender equality targets

Step 4

- Conducting gender analysis of activities

Step 5

- Conducting gender analysis of related budget allocations

Step 6

- Developing objectives and recommendations to improve equality in budgets, programs and projects

Criteria for selecting programs for pilot analysis

As a reminder: objectives for pilot analysis:

- Build competence and knowledge
- Work in practice on GRB methods
- Use the results as best practice and evidence for further work

Suggested criteria for selection of programs:

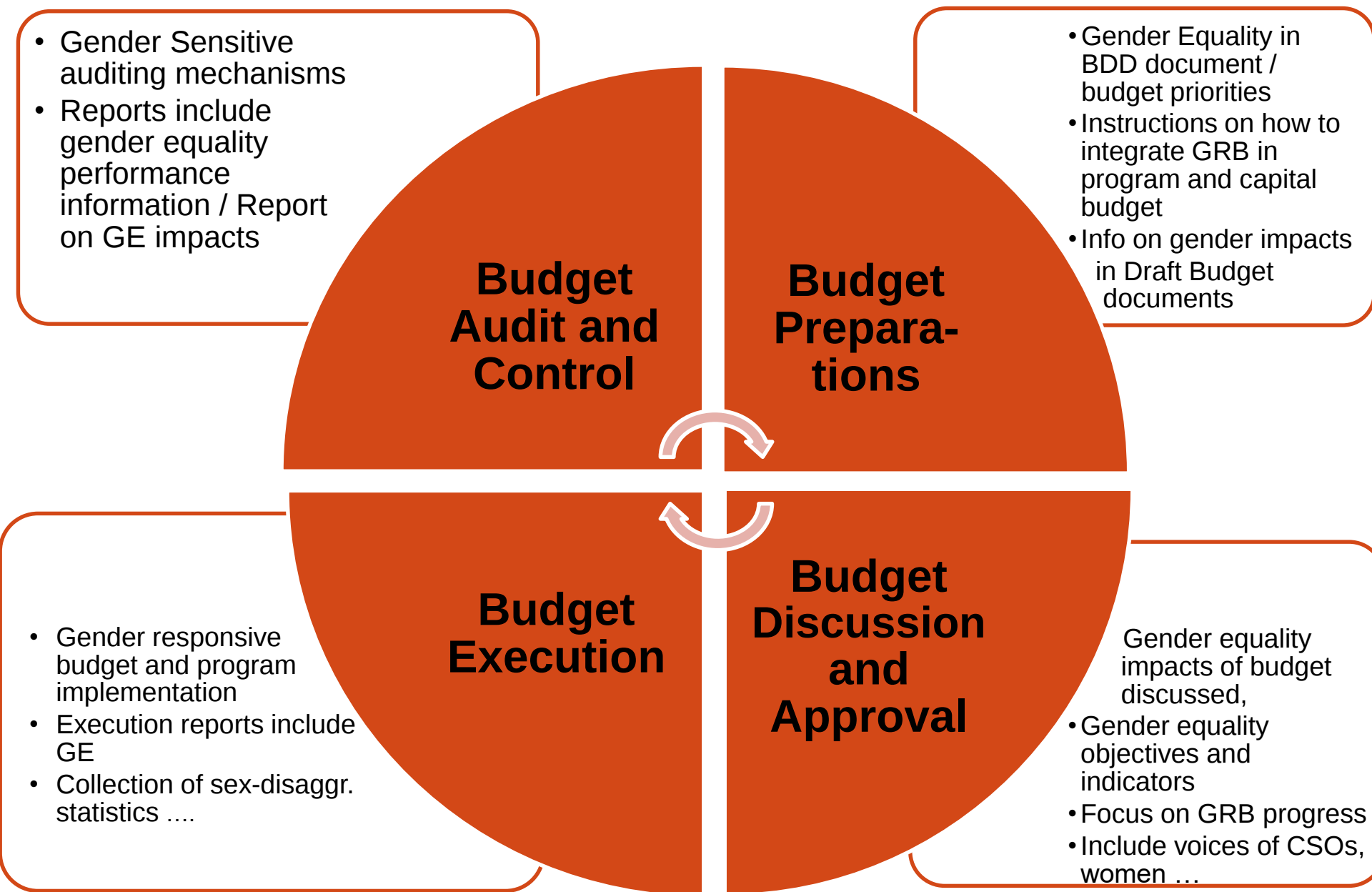
1. Program with a relevant share of the budget of the ministry,
2. Program of relevance to improving gender equality
see: Budget Office Gender Equality Budget Index results
3. At least some sex-disaggregated data is available
4. Support from department leadership on GRB work

Budget process in Georgia

GRB can be integrated throughout the budget process

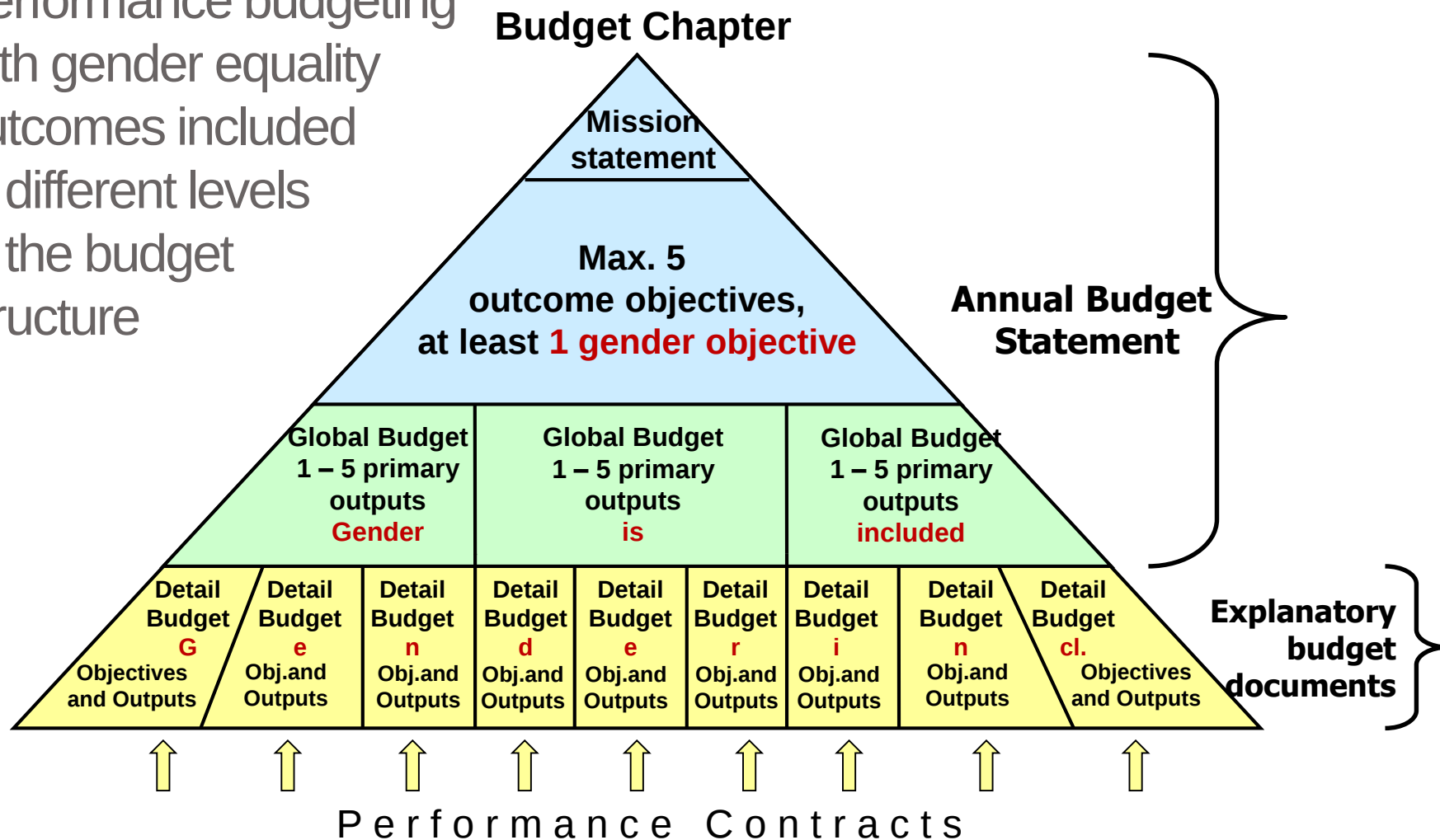


Integrating GRB into the annual budget process



Example of Austria at Federal Level:

Performance budgeting with gender equality outcomes included at different levels of the budget structure



Source: Ministry of Finance

Austria: Overall performance budgeting and management cycle

1. **Medium Term Expenditure Framework:**
Strategy Report accompanying it includes longer term performance objectives, including gender equality objectives for by each ministry
2. **Annual Federal Budget** by outcome statements and output (priorities to be set and measures to be taken to achieve the desired outcomes, measured by indicators).
3. **Performance contracts** setting out the operative work plan of an administrative unit for the following four financial years, ensuring their achievement through
5. **Management by objectives** defining each employee's contribution to achieving the respective public body's objectives.
6. Evaluation of outputs and outcomes
7. **Gender integrated in Performance Controlling Reports & Auditing by Court of Auditors**

Austria: Examples

Budget Chapter	Performance objective	Activities (measures)	Indicators
11 Interior	Improved protection against violence, especially towards women and underage persons	– Effective and target-group-specific measures of violence prevention focusing on violence against women. – Effective and target-group-specific measures of violence prevention focusing on underage persons.	– Share of controls in which the violator is present in the flat in spite of a prohibition to enter – Baseline: 4.6% (2016) – Violent crimes with a relationship between offender and victim per 100.000 inhabitants in number – Clearance/enlightenment rate of violent crimes in %; Baseline: 83% (2016)

Austria: Examples

Budget Chapter	Performance objective	Activities (measures)	Indicators
22 Pensions	Increasing the share of women with their own pension rights	– Information about the advantages to work longer – Limiting part time work (linked to other budget chapters, such as providing child care and full-day schools)	– Share of women with own pension rights – Baseline: 69.6% (2016) – Target 2017: 70% – Share of women receiving minimum pension (subsidy)

Austria: Examples

Budget Chapter	Performance objective	Activities (measures)	Indicators
16 Public Revenue	Support better distribution of paid and unpaid work between women and men through tax system	Reduce negative employment incentives in the tax system (e.g. reduction of the lowest tax rate to give incentives for full time employment)	Gender Pay Gap (full time, all year): Baseline 2014: 18% Target 2017: 17.1% Target 2018: 17.0% Gender Pay Gap (gross hourly earning, Eurostat, private sector) Baseline 2014: 22.19 % Target 2017: 22.2 % Target 2018: 22.1 % Share of women among part-time employed Baseline: 82.2% target 2017: 82% target 2018: 79.8%

Austria: Examples

Budget Chapter	Performance objective	Measures	Indicators
21 Social Affairs	Improvement of chances of women with disabilities to get regular employment	Review of support measures for disabled with a particular view on designing measures to support women with disabilities	Difference between the share of employed women with disabilities and the share of women with disabilities Baseline (2015): 1.6pp Target 2017: 1.6pp Target 2018: 1.5pp

Example GRB in Albania

- Council of Ministers Decision no. 465/2012 on “Gender Mainstreaming in the Medium-term Budgetary Programme”.
 - GE related objectives are included in the MoF’s Order on MTBP
 - Minister of Finance and the Minister of LSAEO issued a **Joint Instruction** no. 21/2013, outlining budgetary procedures line ministries have to follow when preparing respective MTBP
 - Practical Guide on how to implement
 - Training through ITAP public administration on GRB

Example GRB in Albania (2)

- **PFM Strategy (2014-2020)** integrates GRB as a specific objective in the budget planning and the Medium-term Budgeting Programme (MTBP), while the MoF order on the MTBP was prepared in line with gender equality requirements and incorporates mandatory provisions on gender-sensitive budget allocations.
- 2016: Inclusion of *gender equality as a core principle* in the Organic Budget Law
- 2016: GRB as mandatory requirement in the Budget Programming and Implementation phases

Example GRB in Albania (3)

- Guideline drafted in implementing the decision: The Program Management Teams should
 - i. Identify specific programs where gender targets can be integrated;
 - ii. **Identify gender inequalities**, based on analysis and resources data;
 - iii. **Set a priority for gender equality** in the purpose of the policy statement of the program;
 - iv. Define the **objectives for gender equality** in the programs for a medium term;
 - v. Examine and **modify existing products and activities to achieve** gender targets. If necessary, identify new products and activities and
 - vi. **Plan expenditures** for program products and activities;

Ministry of Finance role in GRB work in the PFM process in Serbia

- Serbian Government has formally introduced GRB with the adoption of the new Budget System Law in 2015,
- gradual reform - fully implemented by fiscal year 2020

Budget System Law - Budget objectives (art. 4):

Budget system should achieve the following:

4) efficient allocation of budget resources with the objective of advancing gender equality.

GRB definition, Budget System Law, article 2, 58v:

Gender responsive budgeting entails gender mainstreaming of the budget process, including gender analysis of the budget and restructuring of income and expenditures in order to advance gender equality.

Ministry of Finance role in GRB work in the PFM process in Serbia

- In 2016, introduction of the requirements to conduct **gender budget analysis** and report on GRB
- The Coordination Body for Gender Equality, the Ministry of Finance and UN Women established a **GRB support hub** in 2015, responsible for GRB planning, implementation and monitoring
- Budget software included GRB in 2016
- Gender sensitive budget instructions
 - within detailed program information specification of goals and/or indicators promoting gender equality is to be provided

(Source: Aleksandra Branković Milica Seizović)

GRB Analysis: a simple step by step approach

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Situation Analysis

=> **Baseline: Identifying challenges for Gender Equality**

- Situation Analysis
 - Identify main problems and concerns from a gender perspective
 - Understand situation of women and men in their diversity
 - Understand key gender issues and inequalities
- Different depending to program area and target group
- Based on quantitative and qualitative information

Carry out Situation Analysis in the sector

- Explore situation of women and men (in their diversity) among the target population
- Explore key dimensions, e.g. related to
 - Situation of women and men & their needs and preferences
Involvement in paid, official and informal, and unpaid work
 - Level and distribution of unpaid work / care work
 - Socio-economic situation, especially income and available resources
 - Personal integrity and safety,
 - Being affected from different forms of violence
 - Mobility (transport issues)
 - Participation in decision making (political, social, economic life)
 - Gender roles, norms and stereotypes

Gender Analysis of Activities - What to analyze?

- **Users, beneficiaries & incidence of expenditures**
 - Users of services / beneficiaries of cash transfers
 - Capital expenditure/Investments – For whom? Access?
 - Barriers to access services / use of infrastructure (non-users)
- **Quality of services, infrastructure ...**
 - responding to possibly different (practical and strategic) needs?
 - Satisfaction of users
- **Participation in decision making process** about
 - programs, services, investments
 - criteria of access, selection process
- **Impacts of activities** on women/men (results)
 - Employment (formal, informal), income,
 - Educational attainment, health status ...
 - Exposure to violence
 - Volume and distribution of Unpaid work
 - Mobility, and other relevant aspects ...
 - Roles and norms, stereotypes ...

Program analysis – next steps

1. Situation analysis:

- Collect information about the situation of women and men in their diversity in the sector (target group)
- Present in table format

2. Collect information about the program

- Targets, objectives, indicators
- Budget allocated
- Services offered (is information on cost of different services available?)
- ...

3. Review data available about beneficiaries disaggregated by sex and other relevant dimensions

Further work schedule

- **Workshop 1 (today)**

- Situation analysis
- Collection of information on budget program
- Review of data on beneficiaries of program related activities / services

- **Workshop 2: week of April 30th – May 4th**

- Finalization of situation analysis
- Review of information and data available
- Different tools for analysis of activities and budgets
- Possible need for additional data

- **Workshop 3: June 5-7**

- Refining Gender Budget analysis

- **Workshop 4: week of July 2nd – July 6th**

- Developing recommendations

Further work schedule (2)

- **Working plan for 2nd half of 2018/Beginning 2019**
 - Putting into practice (at least some) results of Gender Budget Analysis
 - Developing GRB Strategy
 - Training of Trainers