Overview

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

Gender inequalities persist around the globe

Gender Inequality Index from the Human Development Report, 2015
This index covers three dimensions: reproductive health (based on maternal mortality ratio and adolescent birth rates); empowerment (based on proportion of parliamentary seats occupied by females and proportion of adult females aged 25 years and older with at least some secondary education); and economic status (based on labour market participation rates of female and male populations aged 15 years and older). Scores are between 0-1 and higher values indicate higher inequalities.
Gender Equality a key driver for inclusive and sustainable development

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

Leave no one behind
Gender equality is macro-critical

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

IMF 2017: Growth effects from reducing gender inequality and legal gender-related restrictions are sizable for Sub-Saharan Africa!
2. What is Gender Responsive Budgeting (GRB)?

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

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

**ex ante**
- Gender Impact Assessment (*ex-ante*)
- Gender Needs Assessment
- Gender Responsive Budget Call Circulars
- Gender Budget Statements

**concurrent**
- Performance Setting
- Participatory Budgeting
- Resource Allocation
- Gender Responsive Budget Incidence analysis

**ex post**
- Gender Impact Assessment (*ex-post*)
- Spending Review
- Gender Performance Audit
- Gender Responsive Audit Reports
3. How to do GRB? Some examples

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

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

- **South Africa**
  - GRB policy which led to fiscal and administrative changes
  - Since 2001 reduce the tax burden on poor women
4. Countries with GRB

- Over 90 countries in the world have experimented with some form of GRB, according to the OECD
- Fifteen out of thirty four OECD member countries have introduced, plan to introduce or actively introduce gender budgeting
- Sub-Saharan Africa, with the exception of Rwanda and Uganda, and to some extent South Africa, Tanzania and now Senegal, is where GRB is less practised
- Latin America shows many initiatives at national and federal levels
- On the Asian continent, countries such as Philippines, India, Bhutan, Indonesia, or Bangladesh have active GRB going on.
<table>
<thead>
<tr>
<th>Countries with Prominent Gender Budgeting Efforts</th>
<th>Countries with Less Prominent Gender Budgeting Efforts</th>
</tr>
</thead>
<tbody>
<tr>
<td>Afghanistan</td>
<td>Armenia</td>
</tr>
<tr>
<td>Albania</td>
<td>Bahrain</td>
</tr>
<tr>
<td>Australia</td>
<td>Bangladesh</td>
</tr>
<tr>
<td>Austria</td>
<td>Benin</td>
</tr>
<tr>
<td>Belgium</td>
<td>Bhutan</td>
</tr>
<tr>
<td>Bolivia</td>
<td>Brazil</td>
</tr>
<tr>
<td>Ecuador</td>
<td>Cameroon</td>
</tr>
<tr>
<td>El Salvador</td>
<td>Colombia</td>
</tr>
<tr>
<td>Finland</td>
<td>Costa Rica</td>
</tr>
<tr>
<td>Germany</td>
<td>Dominican Republic</td>
</tr>
<tr>
<td>Iceland</td>
<td>Egypt, Arab Rep.</td>
</tr>
<tr>
<td>India</td>
<td>Ethiopia</td>
</tr>
<tr>
<td>Korea</td>
<td>Gambia, The</td>
</tr>
<tr>
<td>Macedonia, FYR</td>
<td>Guatemala</td>
</tr>
<tr>
<td>Mexico</td>
<td>Honduras</td>
</tr>
<tr>
<td>Morocco</td>
<td>Indonesia</td>
</tr>
<tr>
<td>Philippines</td>
<td>Jordan</td>
</tr>
<tr>
<td>Rwanda</td>
<td>Kazakhstan</td>
</tr>
<tr>
<td>Spain</td>
<td>Malaysia</td>
</tr>
<tr>
<td>Sweden</td>
<td>Mali</td>
</tr>
<tr>
<td>Timor-Leste</td>
<td>Mauritius</td>
</tr>
<tr>
<td>Uganda</td>
<td>Mongolia</td>
</tr>
<tr>
<td>Ukraine</td>
<td>Mozambique</td>
</tr>
</tbody>
</table>
## Countries with GRB: G7

<table>
<thead>
<tr>
<th></th>
<th>Canada</th>
<th>France</th>
<th>Germany</th>
<th>Italy</th>
<th>Japan</th>
<th>United States</th>
<th>United Kingdom</th>
<th>Austria</th>
<th>Belgium</th>
<th>Spain</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gender related provisions in public finance and budget legal framework</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Specific arrangements for coordinating policy decisions on gender related issues</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gender Budget Statement</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gender Impact Assessments</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Budget circular and statements include Performance indicators with gender perspective</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Publication of gender related performance indicators</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Existence of fiscal data disaggregated by gender</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Publication of fiscal data dissaggregated by gender</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Budget classification according to gender perspective</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Budget execution reports, annual financial statement including data on gender</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Parliamentary control (ex ante /ex post)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Annual audit of the budget covers gender related aspects</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- **Green**: full application of the PFM tool
- **Yellow**: partial application
- **Pink**: limited application
- **Red**: no information

---

[European Commission logo]
5. What is the EU doing?

✓ European Consensus on Development (2017)
  ✓ Ensure that gender perspective is systematically mainstreamed
  ✓ Strengthen gender responsive planning and budgeting

✓ Gender Action Plan II 2016-2020
  ✓ mandatory for all external relations of the EU, including all member states through 4 pivotal areas (3 thematic and 1 horizontal)
    1) Ensuring girls’ and women's physical and psychological integrity
    2) Promoting the social and economic rights / empowerment of women and girls
    3) Strengthening girls' and women's voice and participation
    4) Shifting the Institutional Culture to more effectively deliver on EU commitments (horizontal goal)

✓ More funds for Gender Equality

✓ 85% of all EU projects should be gender sensitive by 2020 (today 58% for DEVCO)
What is the EU doing?

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

**Support Public Financial Management Reforms**
- Include Gender Responsive Budgeting as part of **PFM reform action plans**
- Support the development of a **PEFA module on Gender**
6. Lessons learnt

• No GRB without political support and leadership. Ministries of finance should play a stronger leadership role in institutionalizing gender within PFM frameworks.

• Anchoring GRB in the legal framework strengthens the process.

• Gender-aware data is necessary and statistical information sometimes missing. Invest in data collection and research.

• Integrating GRB in PFM reform agenda.

• Reading and preparing budgets with gender lenses. Performance or programme budgets offer better opportunities to include gender.
Lessons learnt

• Making GRB a participatory / inclusive approach including with CSO and strengthen capacities at local level

• Build capacity within Ministry of Finance and line ministries (women and men): technical, financial, M&E staff, but also women and men elected in representative bodies (Parliament in particular)

• Work on budgetary laws that promote gender equality to strengthen the GRB mandate of the Ministry of Finance.

• Use gender disaggregated data in performance assessment frameworks, and in non-traditional sectors.