

GENDER RESPONSIVE BUDGETING

Introduction

Gender-responsive budgeting (GRB) is a strategy that promotes the goal of gender equity by allocating specific budgets for both women and men beneficiaries in projects/programmes. The purpose of GRB is to promote accountability and transparency in fiscal planning; increase gender responsive participation in the budget process; and to advance gender equity agenda. Having gender equity in developmental or service delivery programmes requires intentional measures to incorporate a gender perspective in planning and budgeting frameworks and concrete investment in addressing gender gaps. In GRB, we do not create separate budgets for women or increase spending on women-focused intervention/activities. Rather, GRB seeks to ensure that the collection and allocation of resources are carried out in ways that are effective and contribute to advancing gender equity. It should be based on in-depth analysis that identifies effective interventions that advance women's rights. GRB can be applied to any type of budget system at all levels. This tool highlights different approaches to make our programme budgeting more gender-responsive. It has been adapted from:

- The UNWomen publication "Handbook on costing gender equality"
- The United Nations Economic and Social Commission for Asia and Pacific (UNESCAP)'s publication "Gender-Responsive budgeting in Asia and the Pacific: Key Concepts and Good Practices"

In brief, Gender Responsive Budgeting

1. Recognises that budgets are not neutral. Policies, activities and how they are funded have different and unequal impacts on women and men, and different groups of women and men (young, old, urban, rural etc.). Women and men have different roles and responsibilities, including in the economy - so budgets affect them differently.
2. Promotes gender equity and gender mainstreaming by analysing how programme funds are allocated and spent - who gets the most or least benefit.
3. Does not mean a separate budget for women and men and does not necessarily aim to increase the amount of money spent on women - but may involve increasing spending in specific areas that benefit women and girls and reduce inequity, for example, in health, education, livelihood/employment.

The process of developing gender responsive budgets entails an understanding of the elements that promote gender equity. Budgets are considered to be the most important tool to realise gender equity in projects/programmes. Without adequate and well-targeted resources, projects/programmes cannot be implemented successfully. Very often the financial resources needed to implement gender equity in programmes, are not adequately considered.

Preparation of Gender Responsive Budgets

The budgeting process involves the following three approaches:

- Gender analysis
- Gender-disaggregated data and indicators for budgeting

- Costing for gender equity

Gender Analysis

Gender analysis is an important first step to identify existing gender gaps in any on-going and planned programmes in the project area. This process provides key information and data to inform better strategies and develop programmes that are responsive to the differentiated needs of men and women and thus helps to reduce gender inequity.

The objective of this step is to assess the situation of women and men and to understand their different needs and priorities within the context of a sector. It also helps to understand how we can address the existing inequities between men and women through various programmatic interventions.

In the eye health sector, gender analysis could help in understanding the eye health-related needs of women and men, ease of access to eye health facilities for both men and women, male and female eye health professionals available for service provision, livelihood/employment opportunities for male and female eye health professionals, career progression opportunities etc.

Gender analysis can be best done through the following 5-step approach¹, which could also be termed as situation analysis:

Step 1	Analyse the situation of women and men, girls and boys in the project area
Step 2	Assess gender responsiveness and gaps of any on-going projects/programmes being implemented in the area either by the government, non-profit or private sector organisations
Step 3	If the information is available, assess the adequacy of budget allocations or money being spent to implement the on-going programmes as in step 2
Step 4	Assess whether the money is being spent as planned, what services are being delivered and to whom
Step 5	Assess the impact of the existing intervention/programme and the extent to which the situation in step 1 has changed

Gender-disaggregated Data and Indicators for Budgeting

Availability of adequate and reliable gender-disaggregated data and statistics is vital for planning and implementing any programme. It is not possible to develop project budgets that are gender-responsive if the gender-disaggregated data is not available.

Data and evidence generated as a result of gender assessments can be used to identify gaps, set priorities and budgets, and develop informed strategies that respond better to the needs of all men and women. During the project implementation stage, gender-disaggregated data are used to track progress on goals and targets. This information is significantly important and helps in developing more effective programme activities and budgets in the next financial period.

¹ Based on “five-step approach” developed by Budlender, Debbie, Diane Elson, Guy Hewitt and Tanni Mukhopadhyay (2002). *Gender Budgets Make Cents: Understanding Gender Responsive Budgets*. London: Commonwealth Secretariat.

Costing for Gender Equality and Equity

Costing is the process that helps in estimating the financial cost of undertaking an intervention or delivering services and goods. With this information, it is possible to quantify the human, infrastructure, material and financial resources required to implement a programme and/or deliver services to people and to ensure that adequate resources are allocated for it, in programme budgets.

Costing can be used to:

- Assist in transforming strategies and plans into operational and monitorable action plans and budgets;
- Propose the resources and funding required to meet project targets, including human resource, material and infrastructure costs;
- Guide project/programme staff on programme implementation, showing which activities are required to be prioritised as well as setting timelines of various programme interventions in order to maximise the efficiency of budget allocations.

Estimating financial costs for undertaking an intervention is an important component of evidence-based planning and budgeting process. Costing approach provides valuable information on the financial resources required to achieve better outcomes and benefits for all beneficiaries including men, women, boys and girls. It can also be used to assess the social and economic costs of inaction on addressing gender inequity.

Costing Approaches

There are three approaches to costing gender equity:

Unit Costing calculates the financial resources needed to achieve the programme/project goals, implement a strategy or intervention, or deliver a service. It calculates the total cost of a service based on the unit cost of individual goods or services.

A unit cost is a cost incurred to produce, provide or deliver one unit of a particular product or service. **This includes all fixed costs (i.e. infrastructure and equipment) and all variable costs (i.e. human resource, materials, consumables) involved in service provision.**

In case of costing gender equity interventions in the eye health sector, a unit could be the screening or examination of a single patient, providing a pair of spectacles, providing a training workshop to male and female workers or implementing an entrepreneurial activity for unemployed women and men. To address gender equity in budgets, the allocation of unit costs can be determined considering the findings of gender analysis and analysing the gender-disaggregated data and statistics.

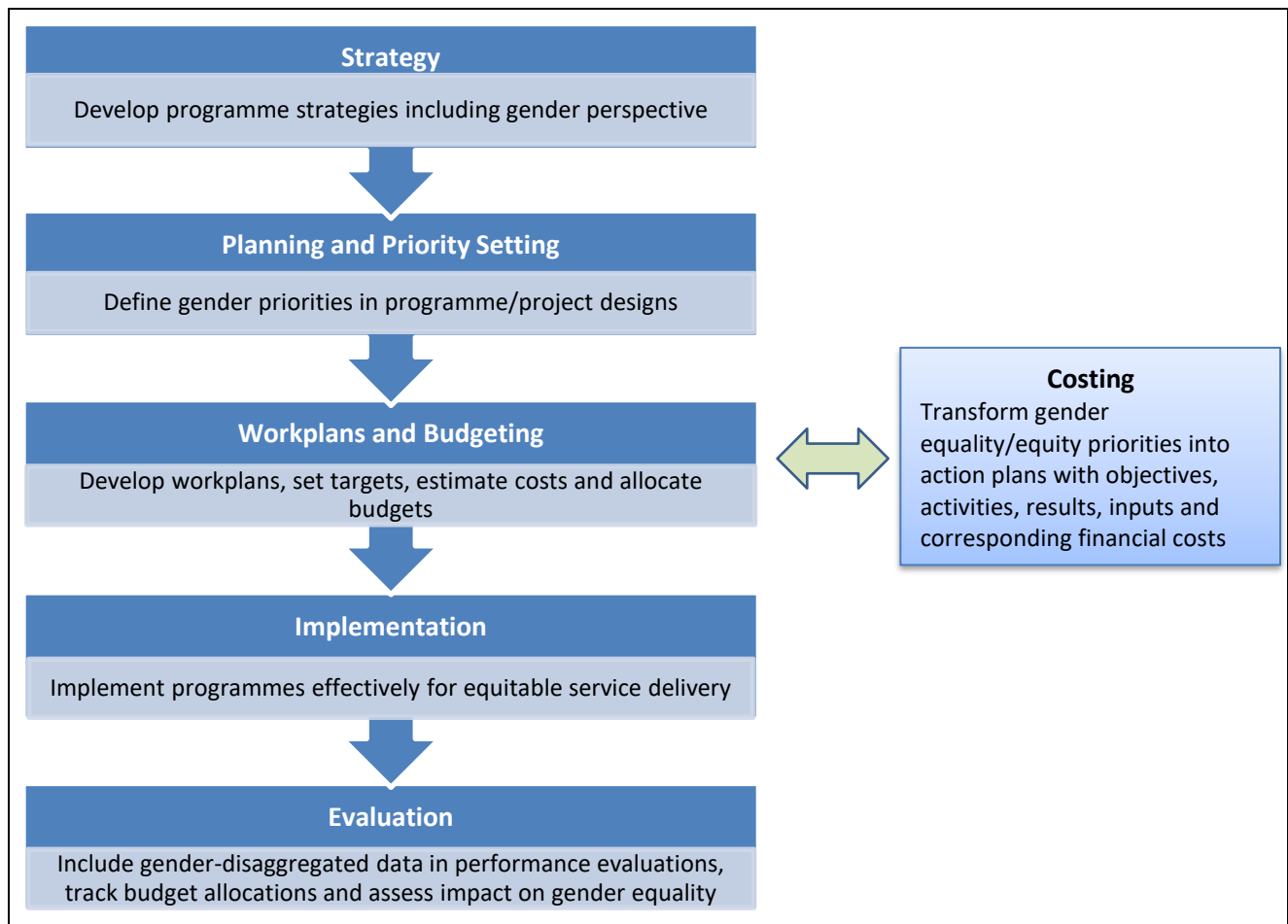
Impact Costing is used to calculate the socio-economic impact of a given intervention or problem in monetary terms. It can be used to demonstrate the effects and cost of taking or not taking action to address a given problem. It can also highlight the benefits an intervention would yield. The costs are often calculated using a unit cost approach, in addition to projecting the intangible costs.

Impact costing is best used for highlighting and raising awareness of the widespread effects of not addressing gender needs appropriately, on individuals and society. The costing methodology is a comprehensive and lengthy process and data needs are extensive.

Costing for Gender-Responsive Budgets analyses gender gaps in plans and budgets and estimates the costs of required actions. It calculates the costs of an intervention or a service as part of a planning and budgeting process.

Costing for gender-responsive budgets estimates the financing needs of interventions as part of a broader planning and budgeting process. Being an integral part of gender-responsive planning and budgeting, the purpose of costing is to ensure that resources are appropriately allocated to all programmes and services, according to the respective needs of women and men.

The following figure, adapted from the UNWomen publication “Handbook on Costing Gender Equality”, summarises the link between costing and gender-responsive budgeting:



Costing in Gender-Responsive Budgeting Cycle

References:

1. Handbook on Costing Gender Equality: <http://www.unwomen.org/en/digital-library/publications/2015/7/handbook-on-costing-gender-equality>

2. Gender-Responsive budgeting in Asia and the Pacific: Key Concepts and Good Practices:
<https://www.unescap.org/resources/gender-responsive-budgeting-asia-and-pacific-key-concepts-and-good-practices>
3. Gender Budgeting: <https://eige.europa.eu/gender-mainstreaming/methods-tools/gender-budgeting>
4. *“Improving budgets: A framework for assessing gender-responsive budget initiatives”*
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