



# GENDER RESPONSIVE BUDGETING

Frequently Asked  
Questions

## **GENDER RESPONSIVE BUDGETING- FREQUENTLY ASKED QUESTIONS**

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# **GENDER RESPONSIVE BUDGETING**

## **Frequently Asked Questions**





# 1 | What is Gender Responsive Budgeting (GRB)?



A budget is a comprehensive plan of the government for a defined time period on where the money comes from and where it goes in the economy. Budget decisions of the government determine how public funds are raised, how they are used and who benefits from them.

In the overall commitments of the government, having a gendered perspective for revenue and public spending gives a holistic budget that addresses the needs of every population group, especially women and the marginalized. investment in addressing gendergaps<sup>1</sup>.

- GRB is an approach that integrates gender equality into government's planning and budgeting processes and analyses how budgets can promote gender equality and the empowerment of women.
- GRB is a continuous process of integrating a gender perspective in policy/ programme formulation, its implementation and review.
- GRB involves a thorough analysis of Government budgets to (a) establish its gender differential impacts, (b) prioritise and frame commitments and corresponding actions and (c) ensure budget allocations for gender equality commitments.
- A gender responsive budget is a budget that works for everyone (women, men, girls and boys) by ensuring gender-equitable distribution of resources and by contributing to equal opportunities for all.<sup>1</sup>

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1. UN Women, 2019

# 2

## Why is GRB required?

- The rationale for gender budgeting arises from recognition of the fact that national budgets impact men and women differently through the pattern of resource allocation.
- The way Government budgets allocate resources, has the potential to transform gender inequalities. GRB accelerates translation of gender commitments into budgetary commitments.<sup>2</sup>
- In most societies, women are discriminated against and remain under-represented or even invisible in the public sphere. As a consequence, they also remain undercounted and invisible in public policies and programmes. GRB ensures:
  - Gender integration into public policies and programmes.
  - A tailored response to different practical and strategic needs and priorities of women, men, girls and boys.
  - Prevention of unintended consequences of public policies and programmes including increasing gender inequality.

The infographic consists of three rows, each with a white arrow pointing to a circular icon on a blue background. The first row shows a vertical line separating a female icon on the left and a male icon on the right. The second row shows the text '50/50' inside a circle. The third row shows a female icon and a male icon standing side-by-side.

-  GRB is not about creating separate budgets for women or solely increasing spending on women's programmes.
-  GRB is not about a 50-50 divided budget for women and men.
-  GRB seeks to ensure that the collection and allocation of public resources is carried out in ways that are effective and contribute to advancing gender equality and women's empowerment.

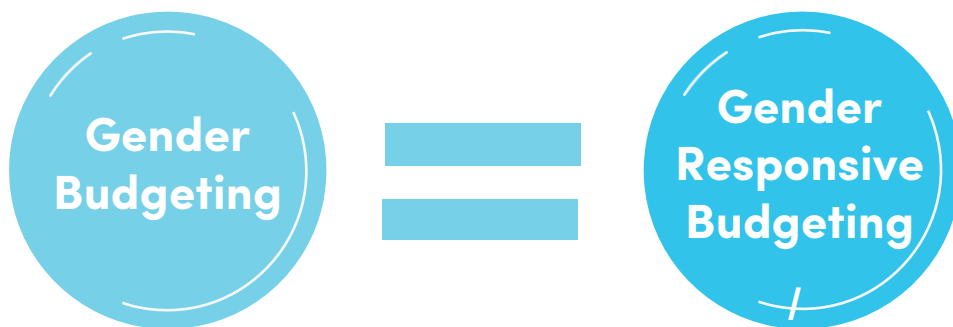
<sup>2</sup> <https://wcd.nic.in/gender-budgeting>

# 3

## Why does GRB focus on women?

To enumerate a few among the many reasons why GRB tends to focus on women around the world, it is pertinent to consider the following:

- Nearly two thirds of the illiterate people in the world are women;
- In developing countries, maternal mortality continues to be a leading cause of death for women of reproductive age;
- Women are under-represented in decision-making in both government and private sector, especially at senior levels;
- Compared to men, women's work continues to be unpaid or underpaid, lower in status and fraught with gender-based responsibilities of child-care, elder-care, household work and community work that hinder and prevent them from entering the workforce.



# 4

## What could be the scope of GRB?

GRB can cover:

- The whole budget (revenue and expenditure) of a national or state/UT government.
- Budgets of a particular ministry/department or a group of (interrelated) ministries/departments (such as Rural Development, Agriculture, Panchayati Raj)
- Specific government project(s)/programme(s) and legislations





# 5

## In which areas can GRB be implemented?

- GRB can and should be implemented in all sector and at all levels. The misconception is that gender equality is only related to specific sectors, so GRB tends to be implemented mostly in social sectors.
- However, we know that lack of investment in gender responsive infrastructure, for example, has a huge impact on the ability of women to gain work, move around freely, or access public service.
- It is important that all sectors apply GRB, supported by a gender analysis and needs assessment.



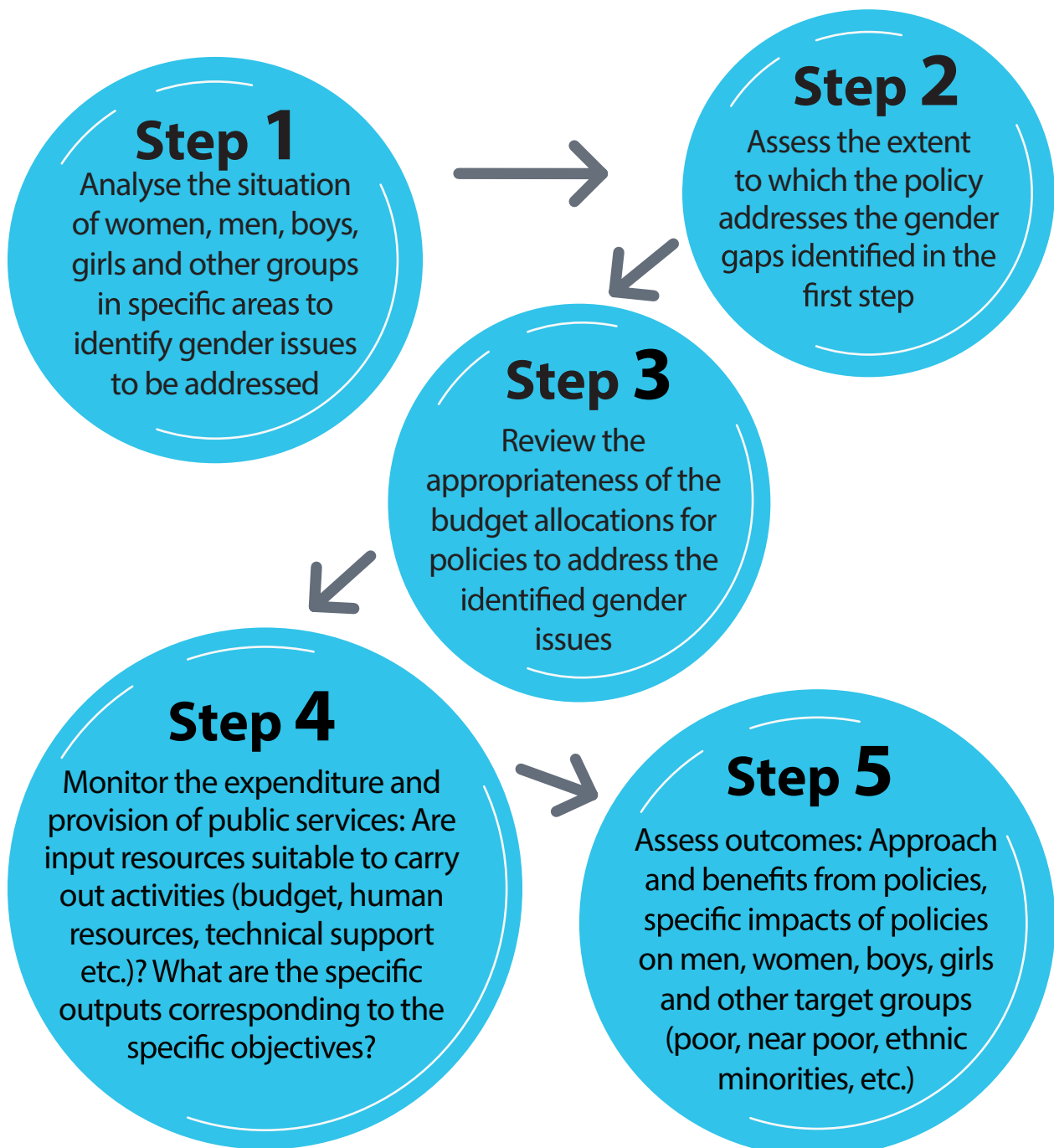
# 6

## Why is disaggregated data required for GRB?

- Gender Responsive Budgeting is a data-driven process and disaggregated data is prerequisite for GRB
- Disaggregated data implies data that is segregated by socio-economic parameters such as age, gender, caste, religion, ethnicity, ability and income group.
- Disaggregated data not only enables evidence-based policies and programmes but also adequate budgetary allocations for gender mainstreaming.
- Disaggregated data enables quantifying the nature and volume of resources required as well as measuring output, outcome and impact.
- Data is required at different stages of the GRB process across planning, implementation and impact assessment.

# 7 | What are the key steps in GRB?

There are a number of entry points in the planning and budgeting process and a number of tools that can be used. One of the most common approaches to Gender Responsive Budgeting through the Five Step Framework is outlined below:<sup>3</sup>



<sup>3</sup>Budlender and Hewitt. 2003. Engendering Budgets. A Practitioners' Guide to understanding and Implementing Gender Responsive Budgets. The Commonwealth Secretariat.

# 8

## What are the tools for GRB?

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

1

### **Gender-aware policy appraisal**

This is an analytical approach which involves scrutinizing 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?

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 among women, men and diverse genders.

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

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.

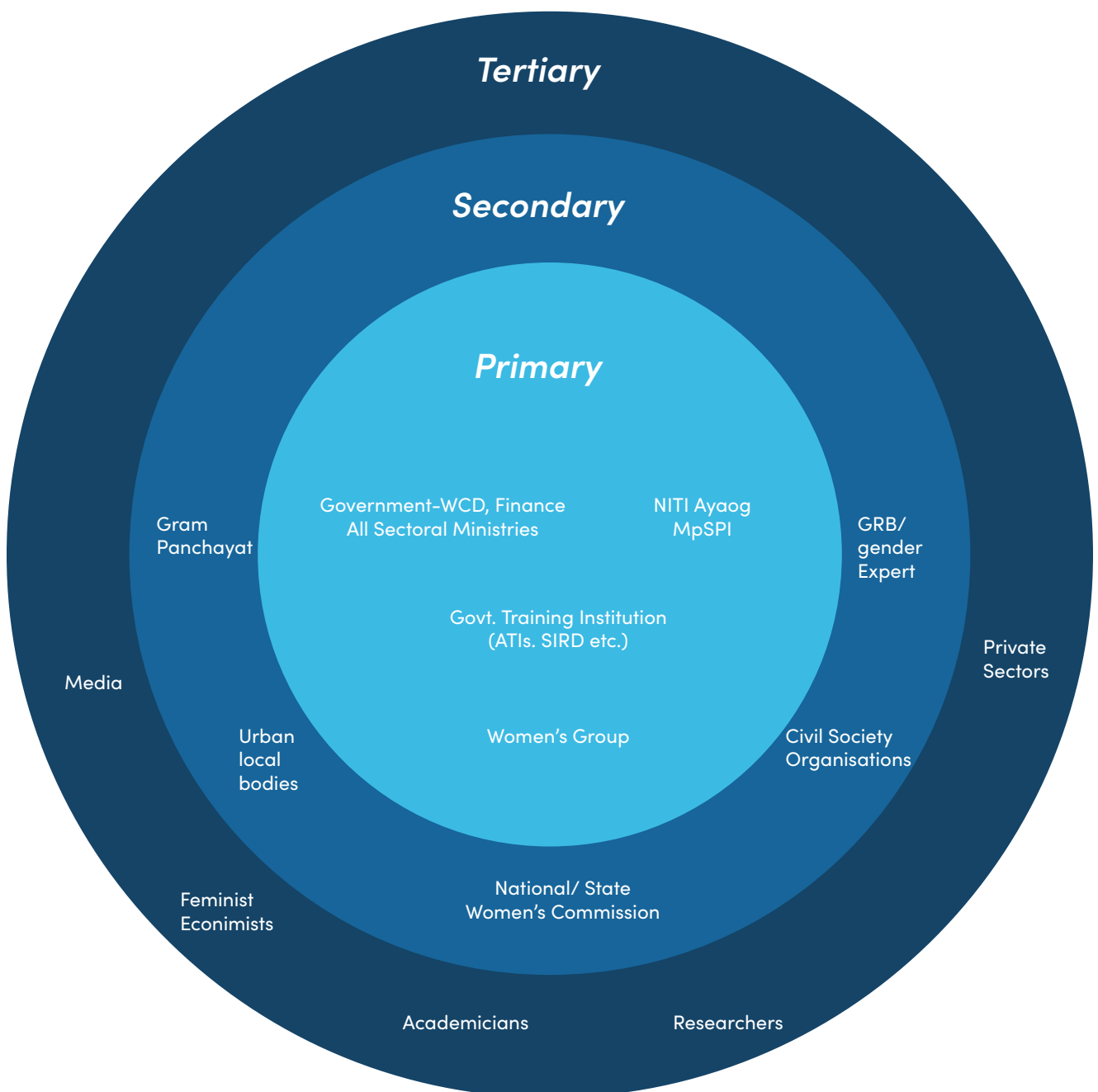
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### **Gender-aware budget statement**

This involves an accountability process which may use any of the above tools. It requires a high degree of commitment and coordination throughout the public sector as ministries or departments undertake an assessment of the gender impact of their line budgets.

# 9 | Who is involved in GRB?

GRB involves a wide range of stakeholders, as different groups need to add their voice in the budget allocation process and different government actors need to be involved. They play different roles and can carry out different activities



# 10

## **Our budget for this year has already been prepared. Does that mean that we cannot do GRB?**

- Ideally, GRB is best done at the planning stage for a programme/scheme/legislation or at the pre-inception stage of a fiscal year as a part of the overall national/state budgets. However, it is never too late to start GRB at any stage of the budget cycle.
- GRB needs to be consistently implemented at all stages of the budget cycle.
- When the budget is already prepared, GRB can be implemented at the budget execution. Gender analysis at this stage can assist in determining gender issues that need to be addressed and adjusted for budgets.
- GRB can also be implemented in gender responsive tracking of expenditures and monitoring impact on women.

# 11

## **What is a Gender Audit and how does it complement GRB?**

- Gender audits aim to increase gender equality by influencing public policy. Government budgets are analysed from a gender perspective to determine whether they benefit both men and women, particularly women from disadvantaged groups.
- Gender Audits provide a baseline to measure progress/delivery and impact of government programmes and schemes.
- GRB can be more effective when it integrates evidence from gender audits to address policy lacunae and delivery gaps.

# 12

## **My department is already short of funds. Are we supposed to find more money to do GRB?**

- GRB does not necessarily or always require additional finances, although, there might be areas that would need targeted/-exclusive allocations.
- A thorough gender analysis of the budget helps in identifying and prioritising areas that might need additional or targeted funding/allocation.
- For GRB, the most important question is how to better spend the existing budget that can advance gender equality and the empowerment of women.

# 13

## **How can the Ministry of Finance drive GRB?**

International experiences show that the Ministry of Finance plays an important role in guiding and promoting GRB, specifically, through the development of Budget Call Circulars and Gender Budget Statements. These are seen as useful accountability tools that facilitate gender responsive changes in planning and utilisation of public finance. Additionally, the Ministry/Department of Finance can institutionalise GRB by establishing a Gender Budget Cell to plan and monitor gender budgets across various ministries/departments.



# Budget Call Circulars

Budget call circulars are issued by the Ministry/ Department of Finance at the beginning of a budget cycle requiring administrative departments to submit proposals and the need for budget allocations for the coming year.

The circular instructs line departments and government agencies on how they must submit their demands for budget allocations/demand for grants for the coming year.

Budget call circulars should include a requirement that gender should be reflected in the budget proposal and considered as one of the criteria for negotiating and allocating budgets. For example, all indicators need to be sex-disaggregated and gender-related indicators should be included in the budget proposal as relevant.

# Gender Budget Statement

A Gender Budget Statement is produced by the Ministry /Department of Finance that lays out the expenditure/performance of the union/state budget allocated to various projects and programmes from a gender perspective. The Gender Budget Statement (GBS) serves as:

- An accountability mechanism that is tabled in the Parliament/State Legislature along with the standard budget documents.
- A reporting mechanism used by Ministries and Departments to review their programmes from a gender perspective.

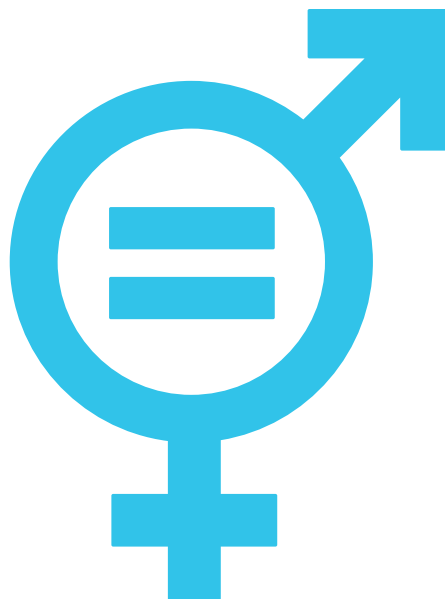
There are different formats, lengths and approaches used for gender budget statements. For example, information can be presented in a table or narrative or quantitative format.



# Gender Budget Cell

A Gender Budget Cell is an institutional mechanism to facilitate the integration of gender analysis into the Government planning and budgeting processes.

- The Gender Budget Cell (GBC) helps to ensure that public resources through the Ministry/Department are allocated and managed to tackle gender imbalances and promote gender equality.
- GBCs may set specific targets under various schemes and programmes across Ministries/Departments to be measured against specific indicators on a quarterly, half-yearly or annual basis.
- GBCs are usually headed by a senior officer, and comprises a cohesive group of senior/middle level officers from the Planning, Monitoring and Evaluation, Programme, Budget and Accounts Division located within the Ministry/Department.
- Ministry/ Department of Finance may issue advisories and guidelines to ensure functioning of GBCs in all Ministries/ Departments



# 14

## **My organization is committed to gender mainstreaming and ending gender discrimination, but how can GRB help in achieving gender equality objectives?**

- Financing for gender equality is critical to achieve gender equality outcomes.
- Governments, policy makers, researchers and community groups all have an interest in GRB as a strategy for promoting gender equality, because it is through budgets that policies and programmes are taken beyond paper promises and put into practice (Sharp 2004)



# 15

## How can GRB support in achieving Sustainable Development Goals?

- Promoting gender equality and women’s empowerment is a global priority enshrined in Sustainable Development Goals (SDGs). The Sustainable Development Agenda 2030 has a standalone goal SDG 5 to “achieve gender equality and empower all women and girls”.
- GRB helps identify and draw attention to inadequate resource allocation under policies promoting gender equality and the empowerment of women and provides practical tools and approaches to support gender mainstreaming in the planning and budgeting process.
- SDG indicators include a set of 232 global indicators with a number of these explicitly or implicitly addressing gender equality.
- Target 5.c of the 2030 Agenda calls on Member States to “Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels.” The indicator to measure progress against this target is SDG Indicator 5.c.1 “Proportion of countries with systems to track and make public allocations for gender equality and women’s empowerment.”
- The indicator aims to encourage national governments to develop appropriate budget tracking and monitoring systems and commit to making information about allocations for gender equality readily accessible to the public. GRB is an important tool to do so.



# Resources and Technical Assistance for GRB:

The Ministry of Women and Child Development, Government of India, is the nodal ministry for Gender Budgeting. It anchors the work on integrating gender perspectives in all phases of policy making, across all sectors in collaboration with line ministries. Under the umbrella scheme of Mission Shakti for empowerment of women, Gender Budgeting is an important component aiming to ensure full coverage across all Ministries/ Departments, States and Union Territories in the country to ensure adequate budgeting for women-led development.

More information on the Ministry's initiatives is at <https://wcd.nic.in/schemes/gender-budgeting-scheme>

UN Women has more than 15 years of experience supporting GRB initiatives in more than 80 countries. Supporting governments with integrating gender equality measures into their plans and budgets is one of UN Women's core priorities. UN Women India delivers training on GRB and conducts studies to collect evidence and data to promote the application of GRB in different sectors. It generates knowledge, including GRB in both budget expenditure and tax policies in the national context and shares information with relevant stakeholders. UN Women India also develops guidance on gender analysis and gender mainstreaming in the budgeting process in selected sectors/areas and provides technical support and policy advice on GRB. So far, UN Women India has worked with the Ministry of Women and Child Development, Finance, and other line ministries, academia and CSOs to promote GRB.

More information on UN Women's global work on GRB can be found at <http://gender-financing.unwomen.org/en>

