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**Integrating Gender Responsive Budgeting in the Budget Process:
A Survey of Entry Points and Practical Examples**

by

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1. Introduction

Regarding practical Gender Responsive Budgeting (GRB) work in public administrations there is a broad range of approaches. However, basically, two different angles can be taken to embark on GRB work: either through GRB work on selected programmes, policies or activities or through a systematic integration in the planning and budgeting process. The paper focusses on the latter and is intended to highlight how GRB can be integrated into the regular budget process. From practical experience we know, that GRB works well, if regular actors follow a gender responsive approach in regular processes and activities. It even works better, if in this regular implementation process gender equality and women's rights advocates from inside and outside public administration are closely involved.

In order to highlight how GRB can be integrated into the regular budget process, a simple framework of the four stages of the budget cycle is presented as a starting point (chapter 2). Subsequently, entry points for GRB are identified at each of these stages (chapter 3-6). In the respective chapters possibilities for GRB work for both government as well as non-government actors and different GRB instruments and tools for use at the different stages of the budget cycle are presented. In order to make this approach most accessible for GRB practitioners, examples of actual GRB work at different stages taken from case studies from different countries around the world are presented.

2. A framework for implementing GRB in the budget process

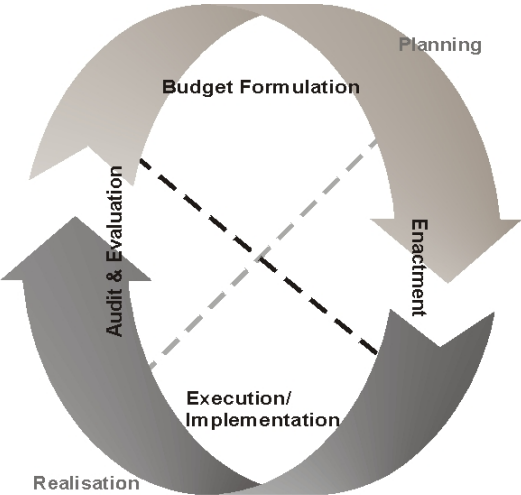
In this chapter, a framework for integrating GRB into the different stages of the budget process is presented. It is helpful to use a general model of the budget cycle as a frame for highlighting how GRB activities can be linked to the different stages of the budget cycle.

In spite of the specifics of budgeting in each country context, in general the budget process can be described in four stages, namely:

- 1. Budget formulation (or preparation)
- 2. Adoption (or enactment) of the budget
- 3. Execution and implementation of the budget
- 4. Budget control: Audit and evaluation

The budget process for a specific budget year is, in a series of countries, preceded by a multiannual budget planning process, often called multiannual budget framework. The multiannual budget framework represents an envelope for annual budgeting, mostly by defining the upper level limits for annual budget expenditure. In this case, the multiannual budget framework also follows the stages of preparation and adoption. These stages are important and highly relevant for the annual budget process, because limits on public expenditures, overall or for certain budget categories, do constitute an important limitation for the annual budget process. In the subsequent chapters, the multiannual budget framework is not explicitly discussed, however, opportunities for integrating GRB in the annual budget process also apply in principle to the multiannual budget frame.

Figure 1: Stages of the budget process



Source: Sharp (2003), p.70.

As figure 1 illustrated, two main phases of budgeting are the planning phase as well as the realization phase. These two phases are linked by the enactment, the adoption of the budget on the one side and by the audit and evaluation of the previous years' budget, which should ideally be used as inputs for the next cycle of budget preparations, on the other side.

In this paper, the stylized model of the four main stages of the budget process is used to discuss how GRB can be linked to the different stages of the budget process as well as to show the range of possibilities of how to carry out GRB work throughout the budget cycle.

At each of the four stages, different opportunities for integrating GRB into the budget process exist. What follows is a description of the main activities taking place at the different stages of the budget process and the identification of possibilities for GRB activities at each stage (comp. Sharp 2003 70ff, Hadžiahmetović et al 2013). The institutionalization of a gender equality and women's rights perspective into the different stages of the budget cycle is crucial for achieving a more systematic and ongoing implementation of GRB in the budget process.

3. Integrating GRB at the Budget Formulation Stage

At the stage of budget formulation a series of activities take place to plan and prepare the budget. At this stage important opportunities do occur to ensure the systematic integration of gender equality and women's rights issues into the budget formulation.

The main activities typically carried out at this stage of the budget process are:

- budget parameters are modelled and set by the ministry of finance or economy;
- overall objectives are determined by the government;
- government policy directions and priorities are articulated;
- budget call or budget circular is issued by the ministry or department of finance;

- sector priorities are established by the sectorial departments and ministries;
- output costs are estimated;
- budget allocations are negotiated by the ministry or department of finance with the sector ministries; and
- draft budget is approved by the government and sent to the Parliament.

All these activities offer potential for the integration of GRB. The main possible entry points at this stage are as follows:

- highest level objectives and priorities include gender equality objectives and are formulated in a gender sensitive manner;
- budget call circular is issued by the ministry or department of finance to all line ministries/departments and includes the request for the line ministries to integrate gender responsive budgeting into their budget submissions;
- sector ministries or departments provide information on the gender impacts of programmes respective to the budget items in their submission of budget material. In the case of performance budgeting this involves the specification of gender responsive objectives, activities and measures as well as milestones and indicators;
- sector ministries or departments prepare gender budget analyses of the main programmes and policies (ex post and ex ante) that are to be included as part of the budget material; and
- preparation of a gender budget statement as part of the budget material.

Preparations for the budget take place inside government, with the finance ministry or department, line ministries or sectoral departments, the government and top public officials as the key players, and as such, they have the key responsibility for integrating gender equality and women's rights issues. However, their work will be enhanced and improved, if the process

allows for the contributions from gender equality advocates from within and outside public administration.

There are different possibilities for academics and civil society to carry out GRB activities at the stage of budget preparations. Researchers can use gender sensitive models to prepare forecasts for budget parameters and provide gender sensitive research as a basis for setting high level objectives and priorities. The budget preparation stage presents an important opportunity for lobbying and advocacy via à vis different government institutions to include priorities from a gender perspective in policy planning and budgeting.

3.1. Examples of GRB Work at Budget Formulation Stage

As the instructions of how to prepare budgets are a key instrument to guide the budget preparation, for making budget preparations more gender responsive, the budget call circular is an important instrument. The budget call circular is an official notice issued by the department of finance or the ministry of finance at the beginning of budget preparations. It contains instructions to other government departments, ministries and agencies on how they must submit their budget requests for the coming budget period. It often contains a very specific format for budget submissions.

Thus, many GRB initiatives focused on integrating GRB in the budget call circular. This integration can have many different forms. What follows, is a series of selected examples on how to engender the budget call circular. These are only illustrative, as any practical work will have to adapt the gender responsive instructions to the form and purpose of the specific budget call circulars used.

FY Republic of Macedonia

The budget call circular of the Former Yugoslav Republic of Macedonia includes the requirement to line ministries to formulate gender indicators in the framework of their programs and submit them with the budget material.

Pakistan

In Pakistan, the budget call circular includes the requirement that all relevant performance indicators are sex-disaggregated and that gender related indicators are included wherever relevant. Ministries and departments are required to include gender when describing their missions, visions, goals and activities. Extracts from the 2007/2008 federal budget call circular highlight how the rather detailed instructions are formulated (see Mahbub and Budlender 2007, 7):

Ministerial policy objectives

Indicate gender-related objectives in the Ministry's own policy as well as objectives relevant to the sector from general policies.

Key output indicators

Indicate the required disaggregations, such as sex/gender and age group for services delivered to individuals.

Input indicators

Indicate the relevant disaggregations. In Particular, indicate the current gender/sex breakdown of both qualified and unqualified staff.

Mission statement and functions of the Ministry

Specify where and how functions contribute to the achievements of gender equity.

Objectives statement of the Ministry

Disaggregate targets and performance measures where appropriate. In particular, indicate sex/gender disaggregations wherever possible. Include specific performance measures related to gender equity.

Key output indicators in the medium term

Disaggregate key output indicators wherever relevant. In particular, disaggregate by sex/gender wherever possible. Include specific output indicators related to gender equity.

Austria

At the federal level in Austria, the instructions in the budget call circular varied according to the stage of GRB implementation. In the budget call circular for budget preparations for the 2005 budget, at rather initial stages of GRB implementation, the budget call circular included the requirement for each ministry to include results of two pilot gender budget analyses to be included in the draft budget submissions. More specifically, the results of the pilot GRB analyses were to be included in a specific chapter on “Gender Aspects of the Budget” the explanatory notes to the draft budget document.

Since the full implementation of the budget reform towards performance based budgeting including a firm integration of striving towards factual equality between women and men in budgeting in 2013, the budget call circular includes instructions to specify gender equality objectives, measures and indicators in the context of performance budgeting. For each budget chapter – which corresponds roughly to main policy areas or ministries – a few overall outcome objectives have to be identified, at maximum five per chapter (comp. Steger 2011, 8). At least one of these overall outcome objectives for each chapter has to directly address gender equality. Figure 2 illustrates the form which has to be filled in by all ministries for the overall outcome objectives, including for the gender equality objectives.

Figure 2: Austria: Form to specify outcome objectives

Outcome objective 1:
Why this objective:
What is done to achieve this objective:
What would success look like:

Also, ministries need to specify activities and outputs to achieve the outcome objectives. Again, this has to include gender equality considerations. The form used in the budget instructions is depicted the figure 3.

Figure 3: Austria: Form to specify activities and outputs

Activities/Outputs (max. five including gender activity/activities)

Contribution to outcome objective/s no.	What is done to achieve the outcome objectives? Activities/Outputs:	What does success look like? Milestones/Indicators for n+1	Current status as indicated in the most recent performance report

Comments on activities/outputs of the preceding budget statement, which are no longer listed in the present budget statement
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Recommendation of the Court of Audit

Response of the ministry

The ministries are instructed to specify activities and outputs contributing to reaching the outcome objectives. Furthermore they need to specify milestones and indicators to measure success and provide a base line (current status, see grey shaded column in figure 3). Furthermore, ministries are instructed to report on developments compared to previous budget statements and list recommendations of the Court of Auditors and their specific responses. All

this applies to gender equality objectives, activities and outputs as well. As such, the gender equality perspective is firmly integrated in the budget preparation process at the federal level in Austria.

Uganda

In Uganda, the central government has adopted GRB under the name of Gender and Equity Budgeting, including other inequality dimensions besides GRB. The 2005/06 budget call circular included the following (see Budlender 2007, 4):

Government is committed to mainstreaming gender and equity objectives in the planning and budgeting process. This involves articulation of the needs of special groups including women, orphans, elderly, youth and the persons with disabilities and integration of the respective interventions with the existing programmes as part of the budgeting process. The guidelines have been incorporated in the Terms of Reference for the Sector Working Groups (SWGs). You are therefore requested to identify these requirements and ensure that the cost implications are integrated into the budget estimates for the next financial year 2005/06 and the medium term.

Over the years, the approach has been further developed, therefore the First Budget Call Circular for the financial year (FY) 2014/15 includes the (Ministry of Finance, Planning & Economic Development 2013, 14f, emphasis in original):

Mainstreaming of Gender and Equity, HIB/AIDS and Environmental Concerns in the Budget

Over the years, Sectors have been requested to articulate Gender and Equity issues, ..., in their Budget Framework Papers (BFP). Analysis of BFP submissions over the years reveals that most sectors just put blanket/general statements that they are addressing the issues.

Therefore, effective next FY 2014/15, Sector should clearly make budget statements in their BFPs highlighting the Gender and Equity issues, ..., and the actions proposed to address these issues through the budget. The budget statement should spell out what the sector wants to achieve, the issues of concern, and the actual selected interventions with proposed budget allocation.

Example: Gender aware statement for Education

Objective: Enhancing gender equality in Uganda

Issue of concern: High school drop-out rates especially for the girl child

Proposed interventions:

- i) girl Child Scholarships for the needy;
- ii) recruitment of senior female teachers to counsel girls;
- iii) Construction of the requisite sanitation facilities in schools

Budget Allocation: Ugshs 3 billion (could have specific allocations to each activity)

Performance indicators:

To facilitate the budgeting for these issues, a special window has been created in the Output Budgeting Tool (OBT) as a measure for each vote to demonstrate the specific interventions as well as the budget that has specifically been earmarked for these cross cutting issues.

These examples of budget call circulars including requirements on gender responsiveness also involve the preparation of gender budget statements including gender information. This is dealt with more in detail in the subsequent chapter.

4. Integrating GRB at the Budget Approval Stage

The approval of the budget takes place in the Parliament or the Council. This stage of the budget process normally gets a lot of attention from the media and thus it is an opportunity to bring budget and GRB issues to the attention of the public. The main activities typically carried out at this stage of the budget process are as follows:

- budget is presented to parliament by the minister of finance, by governor or mayor;
- budget speech of the minister of finance;
- interrogation and debate by the legislature in the plenary and in the respective commissions;
- information is provided to the media and other stakeholders;
- budget allocations are changed and adjusted;
- draft budget is accepted (or rejected).

Again, the activities at this stage do offer potential entry points for integrating GRB. Some of the main possible entry points at this stage are as follows:

- material presented to the parliament by the government includes information on gender issues;
- finance minister can incorporate specific focus on GRB and gender equality in his/her budget speech;
- hearings on the impact of budget on gender equality during the budget debate involving civil society and independent researchers;
- discussion between parliamentarians and civil society on the gender equality priorities to be raised in the budget debate;
- parliament can make changes to budget allocations e.g., to better meet the needs of women and ensure sufficient funding for gender equality objectives;

- gender equality and women's rights advocates can lobby for increases in budget allocations for items of particular importance to women and gender equality;
- civil society actors can provide briefings on the impact of gender equality on budgets and other issues related to the budget debate;
- civil society and/or researchers can present an alternative gender responsive budget;
- focus on public relations work to inform the broader public about the impact of the budget on women and men and the importance of GRB;
- public scrutiny and debate concerning gender equality in the budget; and
- cooperation with the media and other information providers to provide them with relevant information and enhance their reporting on the gender aspects of the budget.

Key players at this stage are parliamentarians respectively councillors and the finance minister respectively governor or mayor. However, there is ample room for civil society, the media and researchers to become active at this stage and promote an increased focus on gender equality and women's rights in the budget respectively lobby for changes in expenditure allocations. Public attention tends to be high at this stage and this can be used to highlight gender equality and women's rights issues within the context of budget policies.

4.1. Examples of GRB Work at the Stage of Budget Adoption

A key tool to present information about the gender responsiveness of the draft budget at the time of presentation of the budget to the parliament or council, is a gender budget statement (GBS). Gender budget statements aim to demonstrate the expected implications of the budgets in addressing issues of gender inequality (comp. Elson 1999, 7). It is a statement or report from government on how gender issues are addressed by budgetary policies, expenditure and revenue. A gender budget statement is an accountability document produced by government showing what it does in respect of gender equality (see Budlender/Sharp 1998, 50).

In **India** the Finance Ministry introduced a gender budget statement for the 2005-06 Union Budget that identified “demands for grants” (proposed allocations) that would substantially benefit women in ten departments. For the 2006-07 Union Budget the gender budget statement was expanded to 24 demands for grants from 18 ministries. Each ministry identified two categories of allocation.

- The first type included allocations 100% targeted at women or girls.
- The second type involved allocations where at least 30% of the allocation was targeted at women or girls.

For each of the identified allocations the following were included: the amount allocated in the previous year, the revised amount for the previous year (the amount likely to be actually spent) and the budget for the coming year.

France’s gender budget statement is called the Yellow Budget Paper on Women’s Rights and Gender Equality. It was introduced in 1999 when members of Parliament decided that each year government must together with the Finance Bill table a document showing what it was doing to promote women’s rights and gender equality. France also has Yellow Budget Papers on other crosscutting issues, which are the responsibility of more than one ministerial department.

For the gender Yellow Budget Paper, each department is required to:

- specify all programmes and actions targeted at women or girls;
- specify all actions it has taken to promote gender equality;
- describe its policy on gender equality; and
- present the indicators that it uses to measure its contribution.

Analysis of the early Yellow Budget Papers showed that gender specific allocations accounted for only about 40 million Euros out of a total budget of 260 billion Euros. These

results illustrate that including mainstream programmes that promote gender equality in the yellow budget paper is of high importance.

Since 2003 the government of **Gauteng Province in South Africa** has required every department to produce a gender budget statement as part of its main budget document. As in other countries, the statement does not describe a separate budget for women and gender equality; instead it describes sub-programmes which are already part of the standard budget for the department, but does so under headings that highlight the specific relevance of the sub-programme for women and gender equality.

The gender budget statements 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 that specifically target women and girls;
- outcomes and outputs that will benefit women/promote gender equality;
- outcomes and outputs that will benefit female employees within the Gauteng Provincial Government; and
- state the number of male and female government employees by level.

The **City of Vienna, Austria**, publishes an annual Gender Budget Statement that is part of the budget material presented to the Municipal Council (compare with City of Vienna 2011). In addition, a performance report evaluating the implementation measures is included in the annual audit report for the preceding year.

There is a simple general format for the statement for which all administrative units have to provide information. In addition to this simple format, verbal information about the development of the gender equality situation is presented along with the Gender Budget Statement. Gender disaggregated data on the labour market, income, education and child care etc. is presented in the Statement. Table 1 shows the general format of the Viennese Gender Budget Statement and gives a few examples of the information that departments have to provide for the different budget items.

Table 1: Gender Budget Statement of the City of Vienna, Austria (examples)

Department	Budget Item	Gender-specific objective	Planned measures or projects	Success indicator	Planned users (female / male)in %
MA 42 (City Parks and Gardens)	8150	Gender-sensitive, cross-generational measures when designing parks	10. water playground 11. park of N. estate etc.	Number of parks	49 / 51
MA 5 Finance and Statistics	0210	To comprehensively represent the	Increase of gender specific information in regular municipal	Increase in the share of data presented by women/men.	50 / 50

		<p>life realities of women and men</p>	<p>publications.</p> <p>Data and analysis in different areas with specific attention to gender differences.</p> <p>On-line resource on gender equality indicators.</p> <p>Evaluate how much of on-line data is sex-disaggregated.</p>	<p>Increase in the share of analyses that include relevant information on male and female users and distribution.</p> <p>Information as a basis for evaluation of on-line data presentation.</p>	
MA 5	7822 (ZIT Techno- logy Agency Vienna)	<p>Increase the share of women in business, research and development; increased attention on the gender aspects in the</p>	<p>Projects led by women to receive an additional bonus. Attention to the equal representation of women and men in project assessment groups.</p> <p>All supported</p>	<p>Increased share or projects led by women.</p> <p>Increased participation of women in research and development.</p> <p>Increased</p>	<p>20 / 80</p> <p>30 / 70</p>

		development of innovations.	research projects will be evaluated in regard to the integration of gender issues in project planning.	attention to the specific impact of product developments on women.	
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Source: City of Vienna, Gender Budgeting, in annex to the 2012 draft budget.

The **Government of Pakistan** produced its first gender budget statement in 2008/2009 as part of the Strengthening PRS Monitoring Project aimed at the promotion of gender equality (see Government of Pakistan 2009 p.6). The Gender Budget Statement (GBS) covers selected pilot programmes, the Benazir Income Support Programme and other projects selected by the ministries of education, health and population welfare. At the initial stage programmes with large gender implications were selected.

What follows is an excerpt from the Pakistan Gender Budget Statement 2008/2009:

Gender Budget Statement: Education

Role of Federal Government:

Share of Gender Specific Expenditure

Table 1 presents the federal expenditure on education under the recurrent and development budget for 2007-08 and 2008-09. In the recurrent budget the two major components that together constitute the largest part of the budget are government spending on higher education followed by spending on primary and secondary education, largely for Islamabad. The capital costs of building primary and secondary schools and cadet colleges are the major components of the development budget.

Federal expenditure on education was greater for boys and men than spending on girls and women. Male specific expenditure in 2007-08 was almost 5 per cent of the

education budget, while female specific expenditure was around 3 per cent. In 2008-09 both male and female specific spending had increased to 6 per cent and was allocated equally at 3.6 per cent.

Table 1 - Gender Targeted Education Expenditure: Federal Budget (Rs. in million)

	2007-08		2008-09
	BE	RE	BE
Education Affairs & Services			
Current	24,147	24,280	24,622
Development	24,509	21,283	24,270
Total	48,656	45,563	48,892
Targeted gender-based expenditures			
<i>Women & Girls</i>	1,279	1,301	1,751
<i>Men & Boys</i>	2,621	2,254	2,920
Targeted Expenditures	3,900	3,555	4,671
Targeted expenditures as %age of Education Expenditures			
<i>Women & Girls</i>	2.6%	2.9%	3.6%
<i>Men & Boys</i>	5.4%	4.9%	6.0%
Targeted Expenditures	8.0%	7.8%	9.6%

BE refers to 'Budgeted Expenditure'

RE refers to 'Realised Expenditure'.

Key Initiatives in Education

In order to promote education in general and girl's education in particular various initiatives were taken by the government, including the Education Sector Reform (ESF) Programme, the National Education Assessment System (NEAS), the Science Education Project and the establishment and operation of Basic Education Community Schools in the country, establishment of Cadet Colleges, Basic Education Community Schools and the introduction of M.Ed. classes at the Federal College of Education in Islamabad.

Name of Programme:	Education Sector Reform (ESR) Programme (2006-2010)
Overall objective:	The main aim of the project is to enhance primary and elementary gross and net enrolment particularly for girls in Pakistan.
Project components:	...
Gender challenge:	Poverty is both a cause and effect of the low level of education in Pakistan. The capacity and opportunities to earn higher income remain weak due to low education levels in terms of quantity and quality. Correspondingly low levels of income and poverty also constrain households/individuals from investing in the education for girls. As a result the gap has widened between the enrolment of boys and girls, while the achievement of the MDGs of universal primary education, the empowerment of women and gender parity is becoming harder to accomplish. The National Education Policy emphasises increased enrolment in public sector schools, the removal of urban-rural and gender imbalances and the improvement of the quality of education at all levels. It focuses in particular on the implementation of the relevant curriculum reforms, strengthening of higher education, the provision of demand-driven education and encouraging private sector participation.
Planned activities:	...
Budgetary allocation:	...

The above information is based on primary and secondary sources such as information provided by the Education Planning and Policy Wing, by the directors of the respective projects, the federal budget documents, the Annual Development Plan 2008-09 and the Economic Survey for 2007-08. The documents mentioned did not provide sex disaggregated data on input and output indicators and therefore in order to gain access to sex-disaggregated data the relevant persons in the Planning Commission and the Policy and Planning Wing of the Ministry of Education were contacted. However, no programme based sex disaggregated data for input and output indicators were available for incorporation into the gender budget statement. ...“ (Government of Pakistan 2009: 12ff).

Similar information was included in the Pakistan GBS for other projects and programmes.

Overall, the examples of Gender Budget Statements demonstrate a large variety of approaches. It is, among others, an important document for discussions on gender impacts of the budget in Parliament or council. Experience gained from discontinued GBS (e.g., Australia) show that it is important to produce a document that is accessible to the intended audience and contains meaningful information. If government is responsible for producing the GBS there is a tendency to use it to show off the achievements and merits of the governments and possibly pay less attention to areas and issues where little or no progress has been achieved. Thus, it is advisable to find ways to involve other actors. For example, the parliament could be involved by setting standards and requirements for GBS formats and content, while civil society organisations could be included by producing shadow GBS reports.

When a GBS is presented, the minister of finance, governor or mayor has a good point of reference to raise issues of gender equality and women's rights in the draft budget in his/her budget speech. This is important because it is a manifestation of the political support for gender responsive budgeting, not only to the parliament or council, but also to public administration and a broader public.

Apart from GBS, the stage of budget adoption is an important entry point for outside public administration actors. This is a good opportunity for CSOs and/or researchers to cooperate with parliamentarians open to gender issues. It can be done in the form of policy briefs prepared by CSOs/researchers highlighting main issues of importance to gender equality in the context of the budget. There are many examples throughout the world for this. For example, in **South Africa**, the Women's Budget Initiative cooperated closely with Parliamentarians and provided them with support material, based on GRB analysis, the publication of a Women's Budget, at the time of budget deliberations in the parliament. This

was important to empower the parliamentarians and support them highlighting gender inequality and advocate for adequate resource allocations for issues of importance to gender equality and to women.

Also in **Uganda**, CSOs, especially, FOWODE has pursued a similar approach and cooperated closely with parliamentarians to empower them to take active part in budget discussions, capacitate them on GRB and provide them with policy and budget analysis. In Uganda, the Budget Office (BO) in the parliament is also an important actor in providing analysis and information on budgets from a gender perspective to parliamentarians. The BO is particularly important in ensuring sustainability as it is a permanent institution located in the parliament and thus also has regular staff and finance and is involved in the budget process according to Ugandan budget law. This is a major advantage for promoting GRB on a regular basis.

The **UK Women's Budget Group** (WBG) presents regularly gender analyses of the draft budget and main policy proposals, this is also intended to influence budget deliberations. There are different examples around the world of CSOs producing shadow or alternative budget reports at the time of the presentation of the draft budget in the parliament. These can be specific gender or women's budgets (e.g. South Africa) or a strong gender perspective integrated in a broader alternative budget (e.g. the Alternative Budget in Canada or the Civil Society Budget for the Future in Austria).

As a last example, a monitoring approach for particular budget items is presented. In **Brazil**, a CSO, CMFEA, is monitoring budget allocations for budget items of particular importance to women. Table 2 presents the example of budget allocations for the programme on prevention and combating violence against women. CMFEA monitors the allocations in the draft budget (first column) and, if considered insufficient, lobbies the parliamentarians to increase budget allocations. As table shows for the years 2004 until 2009, the lobbying activities have been successful and budget allocations were increased by the legislators. This is an example that

goes further, into the budget execution stage as well. The column “paid values” shows that CMFEA is continuing monitoring activities at the budget execution respectively audit stage by monitoring how much money has been actually spent on the programme under consideration. As the last column shows, this is an important activity, because regularly, the money spent is less than the money allocated for the programme. Again, CMFEA can use this information for advocacy and lobbying activities vis a vis the public administration to enhance activities in the programme under consideration.

CMFEA follows this approach for various programmes of importance to women and to gender equality.

Table 2: Monitoring of budget allocations by CMFEA, Brazil: Resources planned and executed for the programme on prevention and combating violence against women (in 1.000 Brazilian Real)

	Draft Budget Law	Authorized by Legislative	% increase in legislative	Paid values	Executed (paid) percentage
2004	7.200	10.528	46,22%	5.690	54,05%
2005	8.222	10.135	23.26%	7.894	77,89%
2006	5.675	14.115	148,74%	6.483	45,93%
2007	8.109	23.545	190.36%	12.279	52,15%
2008	28.500	28.833	1,17%	16.909	55,86%
2009	28.844	40.909	41,83%		

5. Integrating GRB at the Budget Execution and Implementation of Policies Stage

The budget execution stage involves implementation of the policies and approved budgets during the budget year. The implementation of the budget offers ample room for GRB work. What is crucial at this stage is how budgets and policies are implemented e.g., how services are delivered and how investments are actually made. The main activities typically carried out at this stage of the budget process are as follows:

- implementation of policies/programmes by the line ministries and government agencies;
- services delivered and investments undertaken;
- expenditure monitored;
- performance measured; and
- accountability documented.

Again, the stage of budget and policy execution offers potential for the integration of GRB. The main possible entry points at this stage are the following:

- gender responsive implementation of policies, programmes and activities;
- gender sensitive performance objective/indicators;
- collection of gender disaggregated data;
- GRB analysis as a basis for the implementation of policies;
- involvement of beneficiaries in improving the quality of service delivery; and
- reporting that includes gender indicators and information on the impact of policies/programmes on gender equality.

The key actors at this stage of budget and policy implementation are the line ministries respectively sectoral departments and government agencies. Public officials responsible for the delivery of different public services, investments and other activities have a large role to play. The private sector can also play a role when the delivery of certain tasks is contracted out. The finance ministry respectively department is an important actor, as it has the role to release

the appropriate funds and, dependent on the country specific regulations, to approve larger projects.

At this stage the engagement of civil society can be in the context of service delivery, as actors who are active in monitoring service delivery, but also in asking for accountability. Civil society or researchers can also initiate GRB analysis of selected government programmes to provide input for improved implementation

In order to fully implement GRB incorporating the perspective of potential and actual beneficiaries of government services is also of importance.

5.1. Examples of GRB Work at the Stage of Budget Implementation

The range of possible activities at the stage of budget implementation to make policies and budgets gender responsive is very broad. Basically, at this stage it is the aim to make sure that public policies, programmes and activities are implemented in a gender responsive way and that the budget allocated is used in a way to promote gender equality and women's rights. GRB analysis is a core prerequisite at this stage to make sure to improve public policies in order to make them more gender responsive. So the broad range of analytical GRB instruments is used at this stage to analyze whether public services, public benefits and subsidies, public investments and other public activities are implemented in a way to promote gender equality and women's rights.

Out of the broad range of work, here an example of GRB analysis of public programmes is presented. This analysis is taken from work in the Autonomous Province of Vojvodina in **Serbia**. There, in a pilot project, selected government programmes have been analyzed to develop recommendations on how to improve implementation.

GRB Analysis of active labour market policies in the Autonomous Province of Vojvodina, Serbia

The example presents a gender budget analysis of training services for unemployed and beginning entrepreneurs in the Autonomous Province of Vojvodina (Provincial Secretariat 2009).

The objective of the analysed programme was to provide support and to stimulate the development of training centres for training the unemployed to return to the labour market and for people planning to start their own business with the aim of making them more competitive. The programme activities were comprised of computer skills training (basic computer skills and several specialised computer skills trainings) as well as training for beginner entrepreneurs. The analysis began with an analysis of the criteria for participating in the programme as well as collecting information on the target group. The detailed results of this work are not presented here due to limited space but, in brief there were considerable gender differences amongst the employed and unemployed (22% unemployment rate for women compared to 15% for men: women constituted the majority of long-term unemployed persons) as well as entrepreneurs (23% women compared to 77% men) become visible (all data was for 2006).

One element of the analysis of training services is the number of women and men participating in the trainings. The sex disaggregated data on the users of services is important for carrying out the analysis. The number of participants in the different types of training is shown in this example as disaggregated according to sex (see table 3).

Table 3: Trainings Participants according to the type of training disaggregated by sex

Training type	Training sessions	Participants	Women	Share of women	Men	Share of men
For the unemployed	48	504	320	63%	184	37%
1. Basic computer skills	19	240	198	82%	42	18%
2. Specialised computer training	29	264	122	46%	142	54%
For beginner entrepreneurs	11	255	107	42%	148	58%

The other important information is data on the cost of providing the services. In this case, this was the cost of the training provided per participant. This could be calculated by obtaining information on the overall cost of the different types of training, including the trainers, facilities, material etc. Based on the information on the overall cost of a training course, the average unit cost of the different types of training could easily be calculated by dividing the overall training expenditure for a particular course by the number of participants. Equally it was possible to determine the expenditure spent on women and men that participating in the training.

As the following table shows, the unit cost varied according to the different types of training. The cost of training per participant was lowest for basic computer training and highest for specialised computer training in AutoCAD.

Table 4: Unit cost of IQS training services according to the different types of training

Training type	Cost per participant (in RSD)
Basic computer skills	12,575
Specialised computer training: web design	40,714
Specialised computer training: AutoCAD	48,060
Beginner entrepreneurs: managing and improving business	21,210

Based on the data contained in Table 3 (number of female and male participants in different trainings) and Table 4 (unit cost of different trainings), the incidence of public expenditure can be calculated by multiplying the unit cost by the number of women and men. The results of the calculation are shown in table 5 below.

Table 5: Distribution of resources - the cost of the training according to training type and the average cost of training per participant (women and men)

Training type	Cost per participant (in RSD)	Women	Men	RSD spent on women (in 1,000s)	RSD spent on men (in 1,000s)
Basic computer skills	12,575	198	42	2,490	528
Specialised computer training: Web design	40,714	42	48	1,710	1,954
Specialised computer training: AutoCAD	48,060	22	46	1,057	2,210
Beginner entrepreneurs: managing and improving business	21,210	100	140	2,120	2,970
Total		362	276	7,377	7,662
Average expenditure per women/men				20	28

Based on the results a review can be carried out whether the money is spent best to increase gender equality. In this case there are a few points coming out of the analysis that demand further inquiry. Especially it becomes evident that women participate to a large degree in basic computer trainings which are less costly and men participate much more in more

expensive training courses. So it is important to combine these findings with the question of contribution of training participation to possibilities to find a job in the labour market. Table 6 presents results in terms of getting employment after the training have been analysed. Not surprisingly, the chances of getting employment are much higher for participants of specialized trainings, here the data shows that women participating in special trainings do even have a higher chance of getting a job (56% of female participants to a job) than men do (45% got a job). The results clearly indicate some major questions to be further explored (like the question of what is impeding women to take part in specialized training). Equally the results point to the need for changes in policy implementation to make better use of the resources available.

Table 6: Results: Employment of training participants after completing the training

Training type	Basic training women	Basic training men	Special training women	Special training men
Total number participants	198	42	122	142
Training completed	198	41	120	141
Employment after training	67	13	67	63
	34%	32%	56%	45%

The quantitative analysis has been complemented by more participatory approaches to involve service beneficiaries and service providers to find out more about the perspective of women involved in the trainings and learn more about specific problems women face in the labour market. Focus groups were organized separately with the public staff managing the programs, with training participants, as well as with entrepreneurs and with unemployed people. Focus groups are a good method to get qualitative data about perceptions, evaluations and specific needs or problems faced by women and women involved. Just to name a few of the results: the focus group findings pointed at the unequal initial conditions for entrepreneurs (lack of property) as well as the lack of support within the family and especially the lack of systematic

support to women. Public officials managing the program pointed out that the lack of a comprehensive survey of labour market conditions constitutes an obstacle for programme planning as well as for entrepreneurs themselves.

Based on the analysis, among others recommendations for changes in specific employment-related programmes were developed with a view of making them more gender responsive.

Such analyses are important and involvement of beneficiaries of public services and resources are important to work towards a more gender responsive implementation of budgets and policies.

6. Integrating GRB at the Budget Audit and Evaluation Stage

Audit and evaluation of the budget is carried out after the budget year has ended and usually involves independent auditing institutions. The main activities typically carried out at this stage of the budget process are as follows:

- fiscal performance is evaluated;
- formal auditing and reporting to the legislature;
- evaluation of the results (achievement of outcomes); and
- formal performance reporting to the legislature (annual reports).

Often uncertainties exist as to whether GRB can be integrated at this stage, because there is limited understanding of what auditing and evaluation actually entails and it is wrongly reduced to mere financial auditing. As the activities at this stage go far beyond financial auditing, especially if some element of performance budgeting is being implemented, there is potential to integrate GRB activities at this stage as well. The main possible entry points are the following:

- gender sensitive audit mechanism;
- gender sensitive evaluation criteria;

- performance reporting including information on gender equality performance; and
- debates on the achievement of gender equality when the audit is presented to parliament.

The key players at the auditing and evaluation stage are the auditing agencies, the government and line ministries that carry out (internal and external) audits and evaluations as well as the parliament or council, which receives and debates the respective reports.

Civil society can take up an active role at this stage by fulfilling a monitoring role and by demanding accountability.

6.1. Examples of GRB Work in Budget Audit and Evaluation

One example of GRB work at the budget audit and evaluation stage has already been presented in chapter 4.1., namely the case of CSO work in **Brazil** which aims at auditing of whether resources allocated to specific programmes or budget items have actually been spent as planned. This can be helpful to determine whether public administration has used all the resources available for programmes of importance to gender equality and promoting women's rights. It depends on the country and specific context whether this is a meaningful and necessary analysis to be carried out. But in the context of Brazil it was important to show that there are more funds available for policy implementation in the context of combatting violence against women.

In the city of **Vienna, Austria**, a gender budget audit document is elaborated annually in the context of the regular budget audit. The document follows the format of the gender budget statement (see chapter 4.1.) and presents results of policy implementation.

Also, in the context of performance budgeting, an important example of GRB work at the audit and evaluation stage is to include gender equality performance analysis in the context of regular performance analysis. At the **Federal level in Austria** (see also chapter 3.1), there is a system of performance reporting and evaluation involving different institutions, namely the

Ministries in internal performance evaluation, the Federal Chancellery for coordinating performance evaluation of all ministries and reporting regularly to the Parliament as well as the Court of Auditors and the Budget Office in Parliament that provides support to Parliamentarians. This system is supposed to insure that the achievement of the outcome objectives, including gender equality objectives (see chapter 3.1.) defined at the stage of budget preparations is monitored regularly. It is not possible to give a more concrete example of monitoring results from the Austrian case, as the full system of performance budgeting has only been implemented in 2013 the full process of evaluation has not yet been carried out.

7. Conclusions

The discussion in the paper shows clearly that the budget process offers a series of opportunities to link GRB work to regular budgeting. A mainstreaming approach to GRB will use these different entry points to make sure regular actors involved in budgeting (and planning) do fully include a gender perspective.

It has to be taken into account that such an approach of mainstreaming gender is very beneficial, but it is also very demanding. As still very often, public policies beyond social policy areas and especially budgeting are carried out in a gender blind way to take on a gender responsive approach is a challenge for public officials. Above all, it demands a clear expression of the political will and the commitment of political leaders and top public officials to promoting gender equality and women's rights. But this alone is not enough, it demands a change in perspectives of all public officials. And it also demands new ways of cooperation across departments and institutions, to ensure close cooperation between budget, gender and policy experts.

As such, mainstreaming GRB is a broad change process that needs strategic planning and guidance. In order to ensure such strategic planning and guidance it might be helpful to create

a coordination mechanism, e.g. a GRB coordination group, involving top officials from strategic planning, budgeting and gender institutions. Possibly, it also could involve other key actors, e.g. from policy departments, CSOs and the parliament.

Also, from the beginning, developing a focused capacity building strategy, involving trainings and practical support to all involved public officials and other actors, is crucial.

Initially, when embarking on GRB work, a limited number of entry points will be selected to make the initial work manageable. This might involve gender responsive budget preparations by ensuring that GRB is included in the budget call circular, and the elaboration of a budget statement based on selected GRB analysis.

However, it is recommended that from the beginning a strategic perspective is developed on how to fully implement GRB at all stages of the budget process over a specific period of time.

Finally, it is to be underlined, that GRB involves a longer term strategy of change and it is most promising when it is firmly integrated throughout the regular planning and budgeting process involving regular actors as well as gender advocates. Only then a sustainable change process towards achieving gender equality and women's rights as well as more effective public policies and budgets can be put on its way.

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