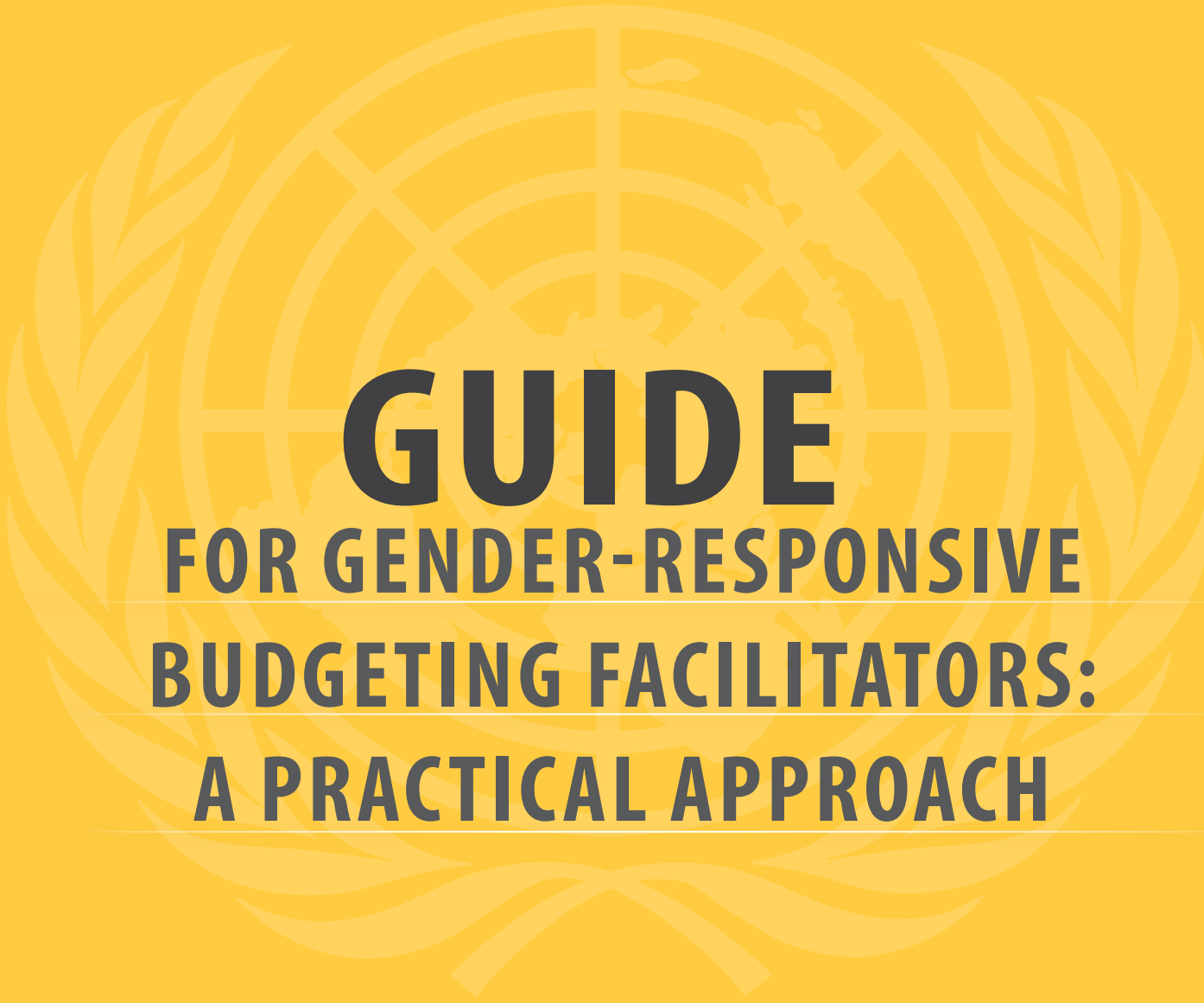


GENDER-RESPONSIVE BUDGETING



GUIDE

FOR GENDER-RESPONSIVE BUDGETING FACILITATORS: A PRACTICAL APPROACH

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ACRONYMS AND ABBREVIATIONS

BCC	Budget Call Circular
CEDAW	Convention on the Elimination of All Forms of Discrimination Against Women
CSO	Civil Society Organizations
DAGE	Director of General Administration and Equipment
DB	Directorate of Budget
DCEF	Directorate of Economic and Financial Cooperation
DPEE	Directorate of Forecast and Economic Surveys
F4GE	Increasing Accountability in Financing Gender Equality
FL	Finance Law
GBS	Gender Budget Statement
GDP	Gross Domestic Product
GELD	Gender Equitable Local Development
GEPMI	Gender and Economic Policy Management Initiative
GMO	Gender Monitoring Office
GRB	Gender-Responsive Budgeting
IDEP	African Institute for Economic Development and Planning
MDA	Ministries, Departments and Agencies
MEF	Ministry of Economy and Finances
MF	Ministry of Finance
MTEF	Medium-Term Expenditure Framework
NWC	National Women's Council
SNEEG	National Strategy for Gender Equity and Equality
UN Women	United Nations Entity for Gender Equality and the Empowerment of Women
UNDP	United Nations Development Programme
UNFPA	United Nations Population Fund
WTO	World Trade Organization

FOREWORD

This guide to gender budgeting, commissioned by the Increasing Accountability in Financing for Gender Equality (F4GE) programme and the Programme for Gender Equitable Local Development (GELD), is aimed at supporting the government of Senegal in taking gender into account in sectoral policies and the budget.

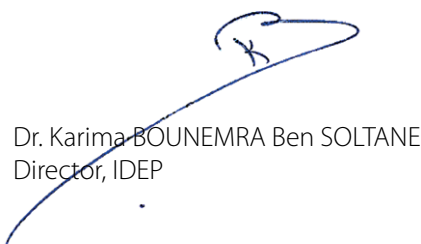
It follows the «methodological guide for gender mainstreaming in programs and projects» developed by the Gender Equality Directorate (Ministry of Women Affairs, Family and Social Development), financed by the United Nations Population Fund (UNFPA). It also follows the Gender and Economic Policy Management Initiative (GEPMI) focused on training on gender-responsive economic policy management. This joint UNDP / UN Women Programme - implemented by the United Nations African Institute for Economic Development and Planning (IDEP) - was developed to respond to the needs of African policymakers to include a gender perspective in national development frameworks.

This Guide was prepared thanks to the technical support of Mrs Khady Ndao Diagne, Head of the Directorate of Budget in Senegal, Mr Elias Baingana, former Director General of the National Budget department in the Ministry of Finance and Economic Planning of Rwanda, and resource persons of the Senegal Ministry of Economy and Finances, the Ministry of Environment and Sustainable Development, the Ministry of Water and Sanitation, the Ministry of Town and Country Planning and Decentralization, the Ministry of Woman, Family and Childhood, decentralized services from the region of Louga and UN Women. The preparation of this Guide has benefited from consultations with the budget experts in the National Budget department of the Rwanda Ministry of Finance and Economic Planning who provided useful insights on gender and the budget. Special thanks are extended to our technical and financial partners: UN Women, the African Institute for Economic Development and Planning (IDEP), the European Union, the Spanish Cooperation Agency (AECID) and the Luxembourg Agency for Development Cooperation (LuxDev).

The authors are particularly indebted to the UN Women team, including the Coordinator of the Financing for Gender Equality programme, Dr. Mbarou Gassama Mbaye, the GELD coordinator, Dieynaba Wane Ndiaye, as well as the programme experts at the UN Women West and Central Africa Office in Senegal. Last but not least, the reference materials from the Senegal and Rwanda Ministries of Finance and Planning and UN Women were very useful and influenced the process of designing this Guide.



Axel de VILLE
Deputy Regional Director, UN WOMEN



Dr. Karima BOUNEMRA Ben SOLTANE
Director, IDEP

EXECUTIVE SUMMARY

Since 2001, UN Women has supported Gender-Responsive Budgeting initiatives (GRB) in over 35 countries to promote gender equality and women's human rights. In West Africa, GRB programmes have taken place in six countries: Senegal, Mali, Niger, Sierra Leone, Cabo Verde and Ghana.

It should be noted that the results in terms of gender mainstreaming in planning processes, programming and budgeting are quite modest, although most of the West African countries with a GRB programme were able to engage their Ministries of Finance.

Gender budgeting is a theoretical concept that has remained at the conceptual stage. Even though the political willingness to implement gender-budgeting initiatives exists, the technical capacity is lacking. Progress was recorded in countries where capacities have been created, but because of the lack of a support mechanism in government, these efforts are often not perceptible.

The West and Central Africa UN Women office, in collaboration with the Government of Senegal, wants to fill this gap by making available to ministries and local authorities a Guide on Gender-Responsive Budgeting.

The GRB Guide was elaborated within the scope of the two programmes implemented by UN Women, namely Gender Equitable Local Development (GELD), financed by the Luxembourg Agency for Development Cooperation, and Increasing Accountability in Financing for Gender Equality Programmes (F4GE), funded by the European Commission, which aims to increase the volume of financing for gender equality. The programmes use public policy and the budget as entry points to achieve gender equality targets.

The purpose of this Guide is to fill a gap in GRB capacity by making available a basic tool for training government officials to mainstream gender in the planning and budgeting processes.

The Guide seeks to clarify and improve understanding of the conceptual and technical dimensions of gender budgeting. It has been prepared in a succinct and simple way to facilitate understanding and use.

The Guide draws heavily on the GRB experiences in Senegal and Rwanda. The examples used in this Guide are limited to the health, water and sanitation sector and were chosen as reference areas. However, the concepts, principles and gender mainstreaming processes apply in the same way to all other sectors.

The content has been limited to the essential, but it covers all the practical aspects necessary for an understanding of the basic principles of gender budgeting. The Guide consists of four modules, each of which is divided into several sections.

«Introduction» reports on the content of the Guide and the logic underlying its preparation.

Module 1, «Understanding the Budget», introduces the basics of the budget with emphasis on classification, structure and the budgeting process. It constitutes the basic framework to understand the concept of the budget.

Module 2, «GRB Concepts and Principles», introduces the concepts and the basic principles of GRB and explains the relationship between GRB and the budget. It also discusses the constraints to effective gender-responsive budgeting.

Module 3, “The Process of Gender Budgeting”, explains in detail gender-responsive budgeting processes. It explores the practical application of the knowledge covered in Modules 1 and 2.

Module 4, the fourth and final module, «Institutionalization of GRB», addresses the institutional and legal aspects of GRB. It also presents lessons learned from gender-responsive budgeting initiatives in Rwanda.

Each of the four modules is preceded by a summary of the contents, the learning outcomes and the number of hours needed to complete the module. This arrangement aims to capture the attention of the user at the beginning of each module by presenting the essentials of that module.

1 INTRODUCTION

INTRODUCTION

1.1 BACKGROUND AND RATIONALE FOR DESIGNING THE GUIDE

Since 2001, UN Women has been supporting gender-responsive budgeting (GRB) initiatives in over 35 countries, in order to promote gender equality and women's human rights, in the analysis, planning, undertaking and evaluation of state budgets. In West Africa, six countries, namely, Senegal, Mali, Niger, Sierra Leone, Cabo Verde and Ghana, are implementing GRB programmes.

Lessons learned from training programmes showed that localized and general training that do not support GRB initiatives are not efficient. Ownership of a GRB approach is achieved in the framework of an open, sustainable and concrete action-oriented learning process.

The UN Women's West Africa Office, in collaboration with the government of Senegal, wishes to close the gap, by putting at the disposal of ministries and local governments a Guide on Gender-Responsive Budgeting, and by setting up a gender-responsive budgeting and planning expert network in the sub-region.

The designing of this GRB Guide comes into the framework of the implementation of two programmes by UN Women, namely, the Gender Equitable Local Development (GELD) and the Increasing Accountability in Financing Gender Equality (F4GE) Programme, funded by the European Union and aimed at increasing the volume of funding towards gender equality. The programmes build on government policy and budgets as entry points to achieve gender equality objectives.

Although almost all African countries that are implementing a GRB programme have managed to involve their Ministries of Finance, it is noteworthy that planning, programming and budgeting process outcomes are still poor.

Gender-responsive budgeting has been a common slogan across the globe for over a decade, but not much has been achieved in practical terms. In most African countries, gender budgeting is very theoretical and has remained at the conceptual level. Even where there is political will to implement gender-budgeting initiatives, the capacity at the technical level to implement gender budgeting is lacking. Where capacities have been created, some good progress has been recorded, but this is threatened by the lack of a mechanism to sustain capacities in government institutions. Therefore, this Gender-Responsive Budgeting Guide is relevant to the context in many regards.

"Gender equality" is now an established principle and a conviction materialized in many legal undertakings at the international and national level, but its implementation is a serious issue, in many fields, particularly at the budget level. From that standpoint, it is necessary to mainstream gender in the public budget (state and local government budgets), with the budget being viewed as an implementation and operationalization tool, as well as a means for materializing actions, policies and strategies. These are considered as planning instruments making visible relevant actions for the economic and social development of a country or local government.

1.2 OBJECTIVE OF THE GUIDE

The purpose of this Guide is to bridge the capacity gap by providing trainers and facilitators in Gender Responsive-Budgeting (GRB) with the basic tools to train officers in government institutions to mainstream gender in the budget.

The Guide is intended to provide clarity and understanding of the conceptual and technical dimensions of gender budgeting. It has been deliberately kept brief and simple to understand and to use. Trainers and workshop facilitators will find this Guide helpful but it is also targeted at officials in government institutions that may have no prior knowledge of gender budgeting.

The Guide has been largely prepared based on the experience of Rwanda and Senegal in implementing gender budgeting initiatives (since 2002 in Rwanda and 2005 in Senegal). The examples used in the Guide are from the health sector. However, the concepts, principles and process of mainstreaming gender equally apply to all other sectors.

1.3 CONTENTS OF THE GUIDE

The Guide covers the most relevant information required to incorporate gender into the budget process. The modules are organized in a sequential order to facilitate understanding of gender budgeting. The content is deliberately kept brief to avoid dwelling too much on theory and to focus on all practical aspects required to understand the fundamentals of gender budgeting. The Guide is organized into four modules, each divided into sections as follows:

Module 1: Understanding the budget: The module introduces the basic concepts of the budget, with a special focus on budget classification, structure and process, which lays the basic framework for understanding the budget.

Module 2: Gender-responsive budgeting concepts and principles: The module presents the key GRB concepts and principles, and explains how these are related to the budget. It also covers the constraints that impede effective gender budgeting.

Module 3: The process of gender budgeting: The module examines the details of gender budgeting. It focuses on hands-on application of the knowledge covered in modules 1 and 2, and is the most relevant module for understanding gender budgeting.

Module 4: Institutionalization of gender-responsive budgeting: The module covers the legal and institutional aspects of GRB that support the institutionalization of gender budgeting. It also presents lessons learnt from the gender-budgeting initiative in Rwanda.

Each of the four modules is preceded by a summary of the module content, the learning outcomes and the estimated number of hours that should be spent to cover the module. This is intended to attract the attention of users at the beginning of every module and guide them towards the details. However, the estimated duration for the modules is only indicative to guide trainers and facilitators and can be varied depending on the context.

2

MODULE 1: UNDERSTANDING THE BUDGET

UNDERSTANDING THE BUDGET

The objective of this module is to provide a clear understanding of the budget before we address gender-responsive budgeting.

It is not a requirement to be a budget expert to be able to mainstream gender in the budget. However, there are some basic budget concepts that one has to understand before proceeding to gender budgeting.

CONTENT OF THE MODULE

The following aspects are addressed in this module:

- The legal framework
- Definition of budget
- The budgeting process, budget cycle and budget calendar
- The different ways in which budget is classified
- Budget structure and budget format

LEARNING OUTCOMES

After completion of the module, participants should be able to:

- Appreciate the content of the legal framework for organizing the budget (e.g. laws, regulations and budget letter)
- Apprehend the national budget process (steps, actors and calendar)
- Understand and interpret a budget

After completion of the module, participants should also be able to answer the following questions:

- What is a budget and why is it an important policy document?
- What is budget classification and what are the different types of budget classification?
- What are the different types of the budget system? Why do they matter for gender budgeting?
- What is the meaning of a budget process?
- Why is it important to understand the budget process?

Estimated duration of the module: the module should be covered in two sessions of two hours each.

2.1 THE LEGAL FRAMEWORK GOVERNING THE BUDGET

The different instruments addressing budget regulation are:

- The national constitution
- The organic law related to the finance law, which defines the budget and sets the core principles and rules governing it
- The decree on budget preparation, which regulates the drafting of the different phases of the finance law
- The decree on budget classification

2.2 THE BUDGET DEFINED

A budget is both a legal and accounting document. It sets out in precise figures the government's economic and social policy. A budget is a plan of income and expenditure aimed at achieving stated objectives for a specified period of time. Most countries have budgets approved for only one year, but budgets can also be approved to serve for more than one year. The budget is an important policy document of the government and contains information about what the government intends to deliver to the public. It determines the extent to which different groups of people such as women and men, girls and boys will benefit from the services provided by the government.

A budget is a legal document because it sets out the annual authorization the Parliament gives to the government to complete its scheduled activities.

A budget is an accounting document, which sets out the revenue and expense forecasts for a given year.

A budget is submitted, voted on, undertaken and monitored through the budget classification, hence the importance of being familiar with the types of classification and codification of budget data.

2.3 GENDER-RESPONSIVE BUDGETING (GRB)

Gender-responsive budgeting (GRB) – also termed “Gender mainstreaming” following the Fourth World Conference on Women in Beijing in 1995, in describing the mainstreaming gender dimension in government policies – means that the state budget will no longer just fund two or three projects dedicated to specifically take into account women's needs, but will consider the possible effects of all budget-related decisions on women and men.

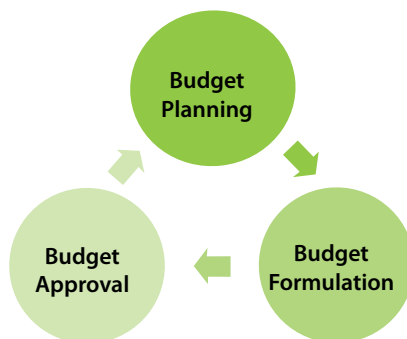
GRB is a conception of the budget that takes into consideration the impact of revenue and expenditure plans on women and men (as well as other groups), in order to, if need be, rectify apparent inequalities. GRB therefore involves equity between women and men before budget performance indicators and consideration of political, economic and social consequences on gender equality.

GRB is not a matter of developing different budgets for women and men, and neither does it mean increasing the number of projects dedicated to women. Mainstreaming gender in the budget implies analyzing the influence of the budget operation (revenue or expenditure) on the situation of women and men, and taking it into account when programming and carrying out the said operation. In short, mainstreaming gender in the budget is accepting permanently and completely the gender dimension in the whole budget process.

2.4 THE BUDGET CYCLE

The budget is normally prepared every year, and the period between one budget and the next one is called the budget cycle. In Senegal, the budget cycle commences on 1 January and ends on 31 December, and therefore coincides with the calendar year. Although different countries have different approaches to preparation of the budget, there are technically three key phases of budget preparation that cut across all countries. These are shown diagrammatically in Figure 2.1 and consist of:

Figure 2.1: Budget cycle



- **Budget planning**, which involves analysis of past performance, forecasting of revenues and expenditures, and prioritization of activities and projects – a process that leads to action planning.
- **Budget formulation**, which covers the issuance of instructions for budget preparation to Ministries, Departments and Agencies (MDAs) by the Ministry of Finance (MF), preparation of budget estimates by MDAs and budget consultations leading to generation of a budget framework paper.
- **Budget approval**, which involves the submission of the Budget to Parliament by the Executive, scrutiny of the budget and conducting of budget hearings by the Parliament leading to budget approval.

The culmination of the budget preparation process (see Table 2.1) is the approval of the budget by the Parliament and enactment of the budget into a law. The budget law or finance law, whatever the name that is given, governs the spending of funds for that budget period to ensure that money is spent on the planned activities.

Table 2.1: Steps in the budget preparation process

- | |
|---|
| <p>Step 1: Macroeconomic framework</p> <p>Step 2: Framework letter of the Prime Minister</p> <p>Step 3: Sending of indicative budget allowances</p> <p>Step 4: Staff meetings in each ministry for budget preparation</p> <p>Step 5: Passing on of budget proposals to the ministry in charge of finance</p> <p>Step 6: Budget conferences</p> <p>Step 7: Budget arbitrations (MEF/PM)</p> <p>Step 8: Adoption of the finance bill during the Council of Ministers</p> <p>Step 9: Submission of the draft budget to Parliament</p> <p>Step 10: Vote for the budget</p> <p>Step 11: Publishing of the budget in the official newspaper</p> <p>Step 12: Setting up the budget and sending a notification to each ministry</p> |
|---|

Addressing the budgeting process after this gives a concrete overall view of the budget cycle.

2.5 THE BUDGETING PROCESS

The budgeting process is the overall activities undertaken in the budget cycle. In general, there are so many activities included in the process that they cannot all be listed. However, a calendar of the budgeting process shows the main activities undertaken during the budget cycle (see Table 2.2).

Table 2.2: Timetable of the drawing up of the Senegal 2014 Finance Law

N°	TASKS	J	F	M	April	May	June	July	Aug.	Sept.	Oct.	Nov.	dec.	Responsible entity	Start date	Deadline
1	TASKS Drawing up the macro-economic framework													MEF (DPEE)	1 Jan.	31 March
2	Passing on the framework letter to institutions and ministries													MEF (DB)	1 April	7 April
3-1	Drawing up a draft budget Passing on the budget call circular to institutions and ministries Passing on indicative sectoral allowances and priority expenditure programmes to institutions and ministries													MEF (DB-DCEF)	7 April	30 April
3-2	Drawing up and passing on to the MEF the draft performance report of ministries under the MTEF Holding the government seminar Setting out to the government the terms of execution of the ongoing finance law and presenting a draft of the finance bill													MEF (DB-DCEF)	1 April	30 April
4	MEF arbitration about proposals on revenue and expenditures													MEF-SGG	20 May	31 May
5	Submitting to the MEF the draft budget and draft provisions to insert in the LF													INSTITUTIONS AND MINISTRIES	10 May	30 June
6	Organizing a budgetary orientation debate with Parliament													MEF-PM	1 June	30 June

N°	TASKS	J	F	M	April	May	June	July	Aug.	Sept.	Oct.	Nov.	dec.	Responsible entity	Start date	Deadline
7	Revising the macroeconomic framework													MEF (DPEE)	15 June	30 June
8	Revising the draft budget													MEF (DB-DCEF)	1 July	15 June
9	Holding budget conferences with institutions and ministries													INSTITUTIONS AND MINISTRIES	1 July	10 Aug.
10	Holding pre-arbitration sessions													MEF	15 Aug.	31 Aug.
11	Holding the arbitration session by Prime Minister													PM	1 Sept.	15 Sept.
12	Finalizing the drawing up of the finance bill													MEF (DB-DCEF)	15 Sept.	10 Oct.
13	Passing the finance bill													Council of Ministers	30 Sept.	10 Oct.
14	Depositing the finance bill to the office of Parliament													PM/SGG	1 Oct.	15 Oct.
15	Enacting and publishing the finance law													PR- PM/SGG- MEF	20 Dec.	31 Dec.

Why is the budget process important for gender budgeting?

The budget process starts with the evaluation of the previous finance law. An understanding of the budget process is essential, as it enables those involved to know when to intervene and whom to speak to, to make the budget responsive. A good command of the various phases allows participants to contribute to the budget preparation. The process timetable provides information on the most appropriate intervention points.

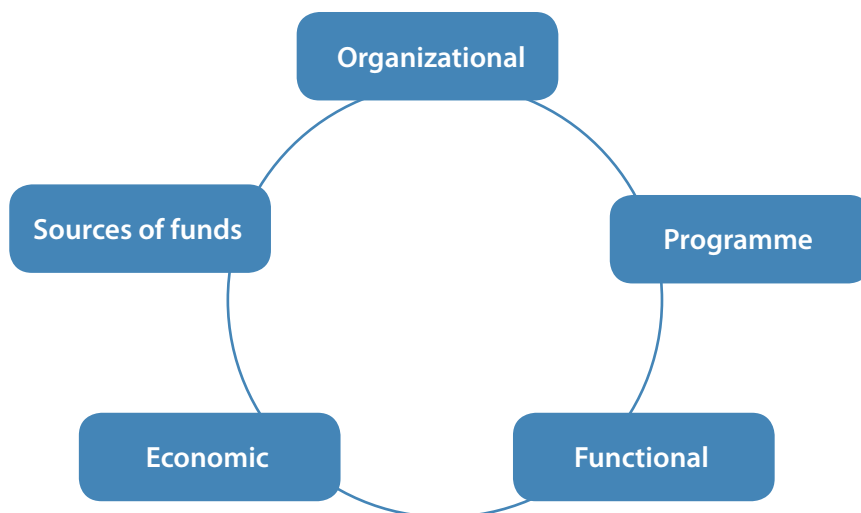
2.6 TYPES OF BUDGET CLASSIFICATIONS

Budget data are classified according to:

- The economic nature of revenue and expenditure operations
- The functional destination of the expenditure or the purpose of the expenditure in relation to programmes (area of activity)
- The administrative destination of the expenditure (ministry and management services)
- The geographic destination of the expenditure
- The donor code
- The funding mode (equity, external, compensation)

The typical forms of budget classification include organizational or administrative classification, economic classification, functional or programme classification, geographical classification as well as sources of funds classification. All these classifications can be presented together in the same budget book, showing the same budget in different perspectives as depicted in Figure 2.2.

Figure 2.2: Budget classification



The line-item budget provides information about the amount of money spent on different items such as salaries, operation and maintenance, allowances, etc., as well as on different MDAs that have spent the money, but not about the activities, outputs and outcomes funded by the budget. It is therefore not an effective system for analyzing the relationship between funding and results.

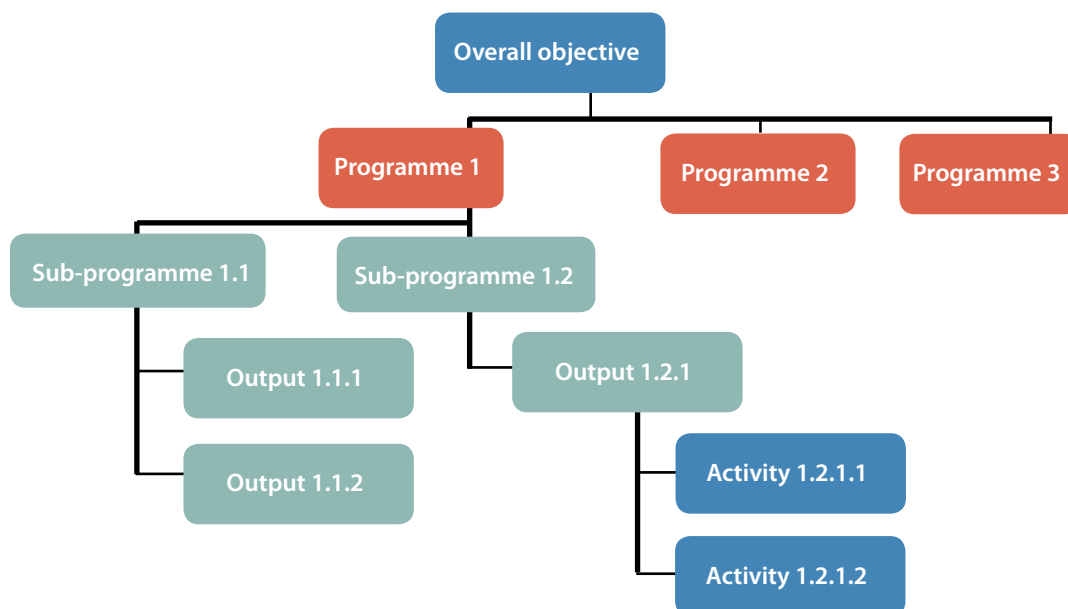
Table 2.4: Classification of government functions (case of Rwanda)

1400 MINEDUC						67 034 654 000
	D13				PURCHASE OF GOODS AND SERVICES	19 388 780 123
		D131			OFFICE SUPPLY AND EQUIPMENT	2 471 222 199
			D13101		OFFICE FURNITURE	463 995 576
				D13102	OFFICE EQUIPMENT	247 409 270
				D13103	OFFICE SUPPLY	1 532 685 736
				D13104	APPLICATIONS	227 131 617

Result-based budgeting is based on classification by programme. A programme is a set of activities defined in accordance with government's specific policy objectives.

Programmes may be subdivided into sub-programmes, which in turn may encompass a series of related activities and projects. For any activity to be achieved, there are inputs required in the form of labour, capital or financial resources. Activities consume inputs to produce products and services that constitute the outputs. Outputs comprise of the final goods and services that the government plans and actually delivers to the public. Figure 2.3 depicts the programme structure.

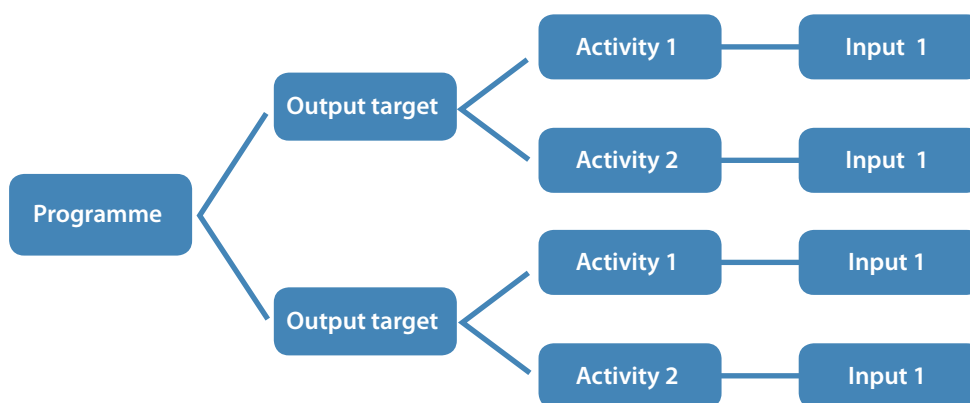
Figure 2.3: Programme structure



Over recent years, however, many countries have introduced some form of programme-oriented or performance-based budgeting with a view to implement a Medium-Term Expenditure Framework (MTEF). Performance budgeting links inputs (the amount of money spent) with results (outputs and outcomes), and therefore allows for the monitoring of the achievement of set goals and targets.

Performance budgeting facilitates linking strategic planning more closely with medium-term and annual budgeting and performance management. It is therefore an ideal system for gender budgeting. Figure 2.4 demonstrates the programme logic.

Figure 2.4: The programme logic



A performance-based budget embraces the programme logic described here, and it is possible to analyze a budget and compare the spending on both results and target. It facilitates accountability since specific funding commitments are linked to output targets, which can be compared with the outturn. This information is available in budget execution reports or the annual reports of the MDAs.

The analysis of government spending by functions is very helpful when looking at the share of the budget that goes to each function or analyzing changes in each function over time. It is also very useful when comparing the share of each function across different countries. This classification has been standardized by the United Nations Organization into ten sectors, which can be adapted to the context.

3

MODULE 2 :

GRB CONCEPTS AND PRINCIPLES

GRB CONCEPTS AND PRINCIPLES

MODULE CONTENT

The module builds on Module 1, and presents the key GRB concepts and principles. It further explores the rationale of gender-responsive budgeting, as well as the major constraints to gender budgeting. It is generally agreed that gender budgeting leads to higher economic growth, reduces income inequality, increases transparency in the use of public funds and, not least, enhances public financial management systems. These obstacles are also examined as well as the possible remedies. The following key areas are covered in the module:

- The key GRB concepts are defined
- The rationale for undertaking gender budgeting is presented
- The major obstacles to gender budgeting are discussed

LEARNING OUTCOMES

After completion of the module, participants should be able to answer the following questions:

- How is gender different from sex?
- What is gender equality?
- What is gender budgeting?
- What are the benefits of gender-responsive budgeting?
- What is the rationale for undertaking gender-responsive budgeting?
- What are gender issues, and how are they relevant for gender budgeting?

Estimated duration of the module: the module should be covered in two sessions of two hours each.

3.1 BASIC GRB CONCEPTS

What is gender, and how does it differ from sex?

The term 'gender' is a social construct of the different roles, responsibilities, benefits or opportunities that are associated with somebody being a male or female. Gender is context- and time-specific, and it varies from place to place and over time. In almost all societies, there are different roles, responsibilities, power of control etc. that are assigned to a person on the basis of being a male or a female.

'Sex', on the other hand, refers to the biological differences between female and male. It is fixed and does not change over time, across countries or across cultures. Because of differences in sex, females and males have differences in roles, differences in needs and differences in opportunities. These differences form the foundation of the concept of gender. In a society where these differences are less pronounced, the degree of gender equality is higher. These differences are generally structured in such a way as to leave women in an unequal position in relation to the men in their community, with less economic, social and political power.

What is gender equality?

Gender equality refers to the equal rights, responsibilities and opportunities of women and men and girls and boys. Gender equality implies that the interests, needs and priorities of both women and men are taken into consideration in decision making. Gender equality is often understood as equality of opportunity where women and men or girls and boys are not discriminated against in terms of access to opportunities. It is well demonstrated by the story of the Fox and the Crane (Figure 3.1).

Figure 3.1: Story of the Fox and the Crane (small and tall wife)

When the Fox visited the Crane, food was served in a deep vase. The Fox went hungry!
When the Crane visited the Fox, food was served on a flat dish and the Crane went hungry!



The moral of the story is that same treatment does not mean equal treatment. The Crane and the Fox had same treatment in both cases but not equal treatment. At the end, one of them went hungry in each case.

Both the Fox and the Crane could have been better off if they had equal treatment (served on the basis of their needs, capacities, abilities and constraints) in both cases.

In providing services to the public, governments need to recognize that men and women are naturally different and therefore have different needs, different opportunities and different constraints. Accordingly they should be served taking these differences into consideration. This requires effective identification of gender issues.

What is a gender issue, and why is it relevant for gender budgeting?

A gender issue is a statistical or social indicator of inequality between males and females arising from discrimination or marginalization within society. A gender-blind budget worsens rather than improves the gender inequalities because it provides the same treatment to men and women, and boys and girls. A gender-responsive budget or a gender-sensitive budget identifies gender issues, and resources are allocated taking into account these issues. It is often easier to cure than to diagnose a problem. Likewise, it is critical to identify the right gender issues to facilitate effective gender-responsive budgeting.

What is gender-responsive budgeting (GRB)?

Gender-responsive budgeting is the process of assessing the implications for women and men of any planned action, including legislation, policies and programmes, in all areas and at all levels. The objective is to ensure that women and men benefit equally and that inequality is not perpetuated. GRB simply means allocating resources in response to the capacities, constraints and needs of women and men, girls and boys.

3.2 RATIONALE FOR GRB

What are the benefits of gender-responsive budgeting?

Gender equality has been dubbed by the World Bank as smart economics. Indeed, expanding women's and girl's economic opportunities is not only good for this group of people but trickles down to society as a whole. Gender-responsive budgeting allows all those that are discriminated against in terms of access to opportunities to have improved access to economic opportunities. In fact, there are numerous benefits associated with gender-responsive budgeting:

- It increases women's participation in the labour force and enlarges their earnings, which reduces poverty and enhances faster growth. Research has confirmed that effective gender mainstreaming improve annual GDP growth rates.
- Gender budget analysis increases the opportunities for further reforms in public finance management, which strengthens planning and budgeting systems.
- Gender budgeting requires presentation of detailed budgets and activities, which improves budget transparency and accountability in public spending. This requires a results-based approach with gender-responsive performance indicators.
- The effective mainstreaming of the gender issue has a positive impact on the improvement of living conditions of women and men, as well as on improvement of life expectancy. A better budget allowance could improve diets, water quality and control of communicable diseases in the targeted population, among other effects.

3.3 KEY CONSTRAINTS TO GRB

What are the obstacles to gender-responsive budgeting?

Gender-responsive budgeting involves a change of perceptions and practices. Like any other change, there are always obstacles along the way to be overcome. Introducing gender-responsive budgeting is easy but the main challenge is to sustain the initiative and keep it relevant. Some of the major obstacles to gender-responsive budgeting include:

- Weak planning and budgeting systems, which do not provide sufficient data to permit thorough gender analysis. Gender-disaggregated data and baseline statistics are required for most indicators.
- Limited expertise in gender analysis and gender mainstreaming. Gender-responsive budgeting is easier said than done. It requires trained staff with the requisite skills to undertake GRB.
- Gender-responsive budgeting requires sustained effort and continuity. In most government agencies, there is a high staff turnover, which adversely affects its performance.
- Cultural attitudes and practices that have been built over centuries are hard to change overnight. Change of mindset and perceptions presents the biggest challenge to gender-responsive budgeting.
- Gender-responsive budgeting often involves change of power relations and may not get the badly needed support from top leadership. Where top leadership does not embrace the virtues of gender equality, GRB becomes difficult to implement.
- Weakness of institutions: collaboration with gender machinery institutions is critical to changing mindset perceptions. Where such institutions are lacking or are weak, gender-responsive budgeting is not effective.

- Lack of appropriate institutional arrangements to implement gender-responsive budgeting. GRB is more of a planning and budgeting function, and its natural home is the Ministry in charge of Planning and Finance. Where the GRB initiative is implemented by civil society organizations (CSOs), Ministry of Gender or any other institution, GRB is not only difficult to implement but also to sustain.
- Lack of political dialogue: it is important to have different stakeholders intervene in gender-responsive budgeting, especially donors and CSOs. However, where such interventions are not effectively coordinated, it creates confusion and works against GRB.
- Lack of available gender statistics.
- Mobility of focal points: the necessity to move from a gender focal points approach to gender units in order to avoid issues related to the mobility of focal points.

4 **MODULE 3 :** **THE PROCESS OF GENDER BUDGETING**

THE PROCESS OF GENDER BUDGETING

MODULE CONTENT

The module presupposes a basic understanding of concepts related to gender and the budget, which was well covered in Modules 1 and 2. This module first looks at the opportunities for gender mainstreaming at the different stages of the budget process. The module will focus on the expenditure budget as there are limitations to mainstreaming gender in the revenue budget. The substantive part of Module 3 covers the gender analysis required to mainstream gender in the budget, including the five-step process of gender budgeting. The hypothetical example of a gender budget statement is prepared for an Energy, Water and Sanitation Authority as well as a table for gender distribution of employment.

The module covers the following key areas:

- The budget process and associated entry points for gender budgeting. This includes the main categories of mainstreaming gender in government expenditures
- The gender analysis of the budget, including the five-step process of gender budgeting
- The preparation of gender budget statements as well as the gender distribution of employment tables
- The implementation of gender budget statements and the associated risks

LEARNING OUTCOMES

After completion of the module, participants should be able to answer the following questions:

- What are the key gender entry points in the budget process?
- Which are the key tools and how to use them?
- What are the criteria followed to identify the relevant part of the budget to target for gender mainstreaming?
- What are the major risks that threaten the value of gender budget statements?

Estimated duration of the module: The module should be covered in three sessions of two hours each.

4.1 GENDER BUDGETING ENTRY POINTS

Gender entry points to the budget are simply opportunities to put gender in the budget. These present themselves at different stages in the budget process, and failure to seize any one opportunity affects the effectiveness of the others. The following is the sequence of the gender entry points in the budget process:

Step 1: Budget planning

- Ensure that gender issues are identified at the budget planning stage. This is done through the review of annual reports of the previous year including the review of Gender Budget Statements. A gender-responsive analysis and evaluation should be conducted for all programmes and on the results of previous years in the sector.
- Develop strategies and programmes to reduce the number of unpaid working hours to enable women to participate more in paid labour. The strategy should permit the gap between women and men to be bridged. For instance, less hours of unpaid work could allow women to participate more in paid work. The planning process should be transparent and participatory, involving civil society organizations, to ensure that people's needs, in their diversity, are taken into consideration.
- Drawing up programmes including the funding of gender equality gaps in development sectors.

Step 2: Budget formulation

- Provide clear instructions on gender budgeting at the issuance of the Budget Call Circular.
- Ensure that Gender Budget Statements are used during budget negotiations between the Ministry of Finance and MDAs as a condition for a complete budget submission.
- Prepare the Budget Framework Paper and provide a section on gender-responsive budgeting and resources allocated to gender-sensitive priority programmes. Make sure that the budget mainstreams systemically the gender approach and that fields related to women's human rights are provided with appropriate funding.

Step 3: Budget approval

- Ensure that the consolidated Gender Budget Statements are submitted together with the Budget Framework Paper to Cabinet.
- Submit the draft Finance Law with the consolidated Gender Budget Statement to Parliament. The Gender Budget Statement is discussed and approved as an integral part of the Finance Law.
- Mainstream gender in budget undertaking, but also the accountability phase with the performance reports including results in gender equality.

4.2 GENDER BUDGETING TOOLS

What are the Budget Call Circular and Gender Budget Statement?

While there are many tools used in gender budgeting, the Budget Call Circular and the Gender Budget Statement have become popular and efficient tools for gender budgeting. They are simple to use and require less additional work.

THE BUDGET CALL CIRCULAR

A Budget Call Circular (BCC) is an official notice or instruction issued by the Ministry in charge of finance or planning at the beginning of the budget process. The purpose of the circular is to instruct MDAs on how they must submit their demands for budgets for the coming year. The

content, timing and name of the circular vary from country to country. In some countries, the circular may have another name, such as budget guidelines or treasury guidelines, but the purpose is the same.

The BCC should explicitly require MDAs to submit budget requests together with Gender Budget Statements, and use Gender Budget Statements as an important criterion for budget negotiations. BCCs can be made gender-responsive by:

- Stating explicitly that gender must be reflected in submissions through preparation of Gender Budget Statements
- Ensuring that gender is considered an important criterion in budget negotiations between the Ministry of Finance and MDAs
- Requiring that all relevant indicators be included
- Making a requirement for new projects and programmes to explicitly indicate gender implications

When these requirements are explicitly stated in the Budget Call Circular, it creates an incentive for MDAs to budget in a gender-responsive manner. The Ministry of Finance has to take the submissions on gender seriously to avoid any slippage in subsequent years.

THE GENDER BUDGET STATEMENT

A Gender Budget Statement (GBS) is a gender-specific accountability framework produced by a government institution to indicate the institution's commitment in addressing gender issues in their respective areas of intervention. The GBS accompanies a budget framework paper to Cabinet and draft finance law to Parliament and shows an institution's intention to take action in respect of gender equality.

The GBS uses standard budgeting terms by selecting existing budget programmes, sub-programmes, outputs, activities and indicators as well as budget allocation. This makes it easy for government officials to prepare the statements and for parliamentarians as well as the public to read and understand the GBS across all MDAs. The focus of the GBS is on outputs rather than outcomes because outputs can be achieved in the budget year.

4.3 GENDER BUDGET ANALYSIS

The gender budget analysis focuses mainly on the expenditure side of the budget. This does not mean that the revenue side of the budget is not relevant for gender budgeting. However, and especially in developing countries, the contribution of personal income taxes to the budget is insignificant to justify the effort. Additionally, the existence of large informal sector in most developing countries makes it difficult to conduct gender budget analysis on the revenue side of the budget. However, a gender analysis aimed at reducing inequalities of the tax system exists in some countries.

The expenditure side of a budget can be conceptualized in terms of three categories that together add up to all budgetary expenditures, namely:

- Expenditures that target females or gender issues (deliberate action to eliminate severe gender inequalities)
- Expenditures that facilitate equal employment for government officials (through the public sector wage bill)
- Other expenditures that are analyzed for the possible differential effects on females and males

Gender budget analysis is best conducted where sex-disaggregated data is available. Where Gender Budget Statements are prepared as part of the annual reports, this will normally provide the information. Other reports that can be useful for the gender budget analysis include time-use and labour force surveys. The ultimate goal of conducting a gender budget analysis is to prepare a Gender Budget Statement.

4.4 PREPARING GENDER BUDGET STATEMENTS

The preparation of a Gender Budget Statement involves two key stages, namely the selection of the relevant budget for analysis; and conducting the five-step process to identify the gender issues and propose action to address them. The GBS is a summary and cannot cover all programmes and all activities. Accordingly, steps should be taken to identify the budget programmes that have high impact on welfare or are gender-sensitive.

How do you select sub-programmes for gender mainstreaming?

To help in choosing the part of the budget to target for gender mainstreaming, one should ask the following questions:

- What is the impact of policies on men and women?
- Has a gender analysis been conducted?
- Is the content of the sub-programme service delivery or administration support?
- Which Hydraulics & Sanitation and Environment sector sub-programmes have the biggest budget allocations?
- Which Hydraulics & Sanitation and Environment sector sub-programmes are most important for gender equality?
- Which sub-programmes are in line with the National Gender Policy?

In selecting the part for gender mainstreaming, attention should be focused on service delivery sub-programmes. Institutional support programmes comprise administrative costs, which are less important with regard to delivery of services to the public. Since programmes are sub-divided into sub-programmes, it is more useful to focus on sub-programmes to establish an accurate linkage between activities, allocated funds and outputs.

The selected sub-programmes are then analyzed from a gender perspective, with outputs and activities identified to address the gender issues observed in the sector. The same process can be applied to development projects as long as there are clear activities and outputs for that project.

4.5 FIVE-STEP PROCESS OF GENDER BUDGETING

The preparation of a Gender Budget Statement involves a five-step process, which should be conducted for every budget process. Box 4.1 outlines the five-step process for carrying out a gender-responsive budget analysis. The focus in a GBS is on outputs and activities that can be monitored and evaluated on an annual basis. Outcome or impact is evaluated over the medium term, and is outside the scope of the GBS.

Box 4.1: Five steps for analysis of gender-responsive budgeting

1. Describe **situation** of women and men, girls and boys in the sector, i.e. identify the issue that creates gender inequality – Identify the problem
2. Check whether **policy** is gender-sensitive, i.e. verify whether the existing policy addresses the problem identified – Propose activities to address the situation and outputs to be achieved
3. Check that adequate **budget** is allocated to implement gender-sensitive policy, i.e. check whether the proposed activities are funded – Identify resources for inputs to implement the proposed activities
4. Check whether expenditure is **spent** as planned – ‘Outputs’
5. Examine **impact** of policy and expenditure, i.e. whether it has promoted gender equity as intended – ‘Outcomes’ or ‘Impact’

What does the Gender Budget Statement look like?

The Gender Budget Statement is a simple table that has to be prepared by the government institution that implements the budget programmes. Table 4.1 provides the format of the GBS

Table 4.1: Gender-Responsive Budget Statement format

Programme: Name of a Programme of the Ministry of Hydraulics and Sanitation				
<i>Sub-programme: Name of a Sub-Programme</i>				
Gender situational analysis	Output	Activity	Indicator	Allocated budget

In completing the Gender Budget Statement, the following details should be taken into account:

- Situational analysis should describe what problems in the community require that government undertake the interventions covered in the selected sub-programme. The description should focus on the gender aspects of the problems.
- Identify which outputs need to be achieved to address the gender issues identified in the situational analysis. These should be taken directly from the MTEF structure but may be amended to ensure gender sensitivity. It is vital that there is consistency between the outputs in the MTEF and in the GBS. The outputs should be related to the annual activities to be undertaken rather than overarching objectives. They should not rely on assumptions relating to developments and/or activities that are outside the control of the MDA.
- Activities should then be identified to be carried out by the MDA to achieve the output identified. There may be more than one activity for each output. Again the activities should be taken from the MTEF structure but may be amended. There must be consistency between the activities in the MTEF and the GBS.
- Specific indicators should be identified that can be used to measure the achievement of each output. There should be at least one indicator for each output, and the indicators should be gender-disaggregated or gender-related data. For example, the number of people trained should be disaggregated by male and female. These indicators should rely on data that is readily available (or could be made readily available through small changes in the government recording systems) on an annual basis, such as administrative data or annually collected survey data. It is likely that data will not be available that is either sex-disaggregated or gender-related. Where this is the case, special note should be taken so that data gaps can be addressed going forward through other means.
- In the last column, the allocated budget for the whole sub-programme should be entered.

Where applicable, any specific budget allocation for gender-specific activities should be indicated.

To complete the analysis of the expenditure budget, a civil service employment table should be prepared alongside the Gender Budget Statement. The civil service employment table gives an overview of the distribution of employment by the MDA between men and women. Information should be gathered from budget agencies and consolidated into a single table for the ministry. Table 4.2 displays the format of a civil service employment table, and Table 4.3 shows personnel numbers for the Senegal Ministry of Environment and Sustainable Development.

Table 4.2: Civil service employment

Level	Total	Women	Men	Women as % of all employees
Top Management (Permanent Secretary Level)				
Senior Management (Director General and DAGE)				
Director Level				
Professional Staff				
Support staff (e.g. secretaries)				
Total				

Table 4.3: Numbers of personnel of the Senegal Ministry of Environment and Sustainable Development

Region	Men		Women		Total	Gender ratio
	Size	%	Size	%		
Dakar	214	29,08	42	66,67	256	20 %
Saint-Louis	57	7,74	3	4,76	60	5 %
Louga	37	5,03	1	1,59	38	3 %
Thiès	43	5,84	4	6,35	47	9 %
Tambacounda	151	20,52	1	1,59	152	1 %
Ziguinchor	30	4,08	2	3,17	32	7 %
Matam	31	4,21	0	0	31	0 %
Sedhiou	19	2,58	2	3,17	21	11 %
Kaffrine	23	3,13	0	0	23	0 %
Kaolack	31	4,21	2	3,17	33	6 %
Kédougou	19	2,58	1	1,59	20	5 %
Diourbel	15	2,04	3	4,76	18	20 %
Fatick	36	4,89	1	1,59	37	3 %
Kolda	30	4,08	1	1,59	31	3 %
Total size	736	100	63	100	799	9 %

Source: DAGE-MEDD-2013

In relation to functions and status, the number of women is higher for the position of secretary and assistant: for civil servants, there are 6 women assistants against 7 men, while for the position of

secretary there are 17 women and only 4 men. Only 2 women are at a position of director: the Director of General Administration and Equipment (DAGE) and the Director of Environment and Classified Establishments, against 12 men. At the Heads of Divisions, a woman, against 26 managed by men, heads only one division. Moreover, the totality of the 14 inspectorates is headed by men.

In Diourbel, out of 18 personnel, 15 are men and 3 women, therefore giving a gender ratio of 20%. The highest gender ratios are 11% for the region of Sedhiou and a country average of 9%. In the regions of Kaffrine and Matam there are no women in the personnel.

Supposedly, a Gender-Responsive Budget Statement of the Ministry should allow to put a figure on the costs of better mainstreaming of women in decision-making positions and to take it into account in the budget. That exercise is being conducted in Rwanda on behalf of the Ministry of Health.

As an example, Table 4.4 is a civil service employment table prepared for the Rwandan Ministry of Local Government (MINALOC), and Table 4.5 shows the Gender Budget Statement prepared for the country's Ministry of Health (MINISANTE).

Table 4.4: Civil service employment table for Rwanda for 2012/13 Budget (MINALOC)

Level/Position	Total	Women	Men	Women as % of all employees
Ministers	2	1	1	50 %
Permanent Secretary	1	0	1	0 %
Director Generals	3	1	2	33,3 %
Advisors	2	0	2	0 %
Director	5	2	3	40 %
Professionals	38	10	28	26,3 %
Secretaries	8	7	1	87,5 %
Actual Contractual staff	12	9	3	75 %
Task Force Staff (RSTF)	4	1	3	25 %
Total	75	31	44	41,3 %

The Gender Budget Statement for the Ministry of Health (Table 4.5) is presented in part owing to space limitations but serves the purpose of demonstrating how a Gender Budget Statement is completed. The table shows part of the Ministry of Health (MINISANTE) GBS prepared for the 2012/13 Budget.

Table 4.5: Gender Budget Statement for Rwanda for 2012/13 Budget (MINISANTE)

N°	GENDER SITUATION ANALYSIS	OUTPUT	ACTIVITY	INDICATOR	ALLOCATED BUDGET
Program 2: Human Resource for Health					
Subprogram 02: Nurses and Midwives					
1	Insufficient midwives contribute to high maternal and infant morbidity and mortality rate	Increased number of pregnant mothers attended to by competent midwives	Provide qualified midwives in the relevant public institutions	The %age of assisted delivery is increased from 66.2% to 68% in 2012/13	20.000.000
				The number of qualified midwives is increased from 300 to 600 by 2012	
2	Inadequate midwifery experts and instructors in schools of nursing and midwifery	Increased number of midwives and instructors in nursing schools	Identify experts in midwifery and deploy them to different nursing schools	The number of midwifery experts and instructors increased from 5 to 12 in each nursing school	19.200.000
3	Limited equipment and training materials to train midwives in schools and clinical placements	Required training materials and equipment are available in all nursing schools	Provide training materials and equipment to nursing schools	Each nursing school is equipped with a library with training equipment in the practical room and clinical placement	98.699.832
TOTAL					137.899.832
Program 4: Geographical Accessibility to Health Services					
Subprogram 01: Health Equipment					
1	The condition of delivery health services contributes to the high rate of maternal mortality	Improved maternal health	Rehabilitation of maternities in district hospitals	Reduction of maternal mortality rate from 750/100,000 to 600/100,000	450.000.000
			Construction of 60 health posts by end 2012	60 health posts constructed	
Subprogram 02: Health Transport					
2	Limited number of Ambulances in each district affects access to health facilities by women during delivery	Strengthened and improved referral system that efficiently responds to obstetric and neonatal complications at all levels of the healthcare system	Purchase and supply 60 ambulances	Availability of 60 ambulances	1.800.000.000
TOTAL					2.250.000.000

5 **MODULE 4 :** **INSTITUTIONALIZATION OF GRB**

INSTITUTIONALIZATION OF GRB

MODULE CONTENT

Sustainable implementation of gender budgeting has to be supported by clear laws and effective institutional arrangements. The laws have to be easily understood, respected and complied with. The institutions coordinating gender budgeting and gender equality interventions have to work together in implementing gender budgeting but with clearly delineated mandates.

Sound laws and appropriate institutional arrangements have to be accompanied by processes to deliver results. Gender equality aspirations and gender budgeting interventions have to be integrated in the existing processes of planning and budgeting rather than creating a separate process. Institutionalizing gender budgeting is a process, and the speed at which this process moves, succeeds or fails depends on a number of factors including legal and institutional factors. The module looks at institutionalization of gender budgeting using Rwanda's experience. The following areas are covered:

- The key legal aspects of gender budgeting
- The institutional arrangements that support gender budgeting

It is noted that, at the central level, states in general have a legal enabling framework for gender mainstreaming. Because gender aspects are not yet taken into consideration in specific acts related to local governments, they should, as a government body, build on that framework.

However, the institutional framework (bodies), if any, presents some constraints related to laxness or lack of capacity (in the MEF and MDA) of their staff. Therefore, it is necessary to build the capacity of actors and to promote institutional partnership.

LEARNING OUTCOMES

After completion of the module, participants should be able to answer the following questions:

- What are the legal aspects that facilitate gender budgeting?
- What is the appropriate institutional framework for gender budgeting?
- What are the key lessons from Rwanda's GRB experience?

Estimated duration of the module: the module should be covered in two sessions of one hour each.

5.1 LEGAL AND INSTITUTIONAL ASPECTS OF GRB

What is the appropriate legal framework for GRB?

Gender equality interventions have to be supported by the force of the law. This can be either in form of international agreements like the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW) that are domesticated in national laws or it can be in the form of domestic laws. It can also be manifested through the ratification of international commitments like the Beijing Platform of Action.

In some countries, provisions to implement gender equality interventions are inserted in the Constitution to give it more weight so that ordinary laws are drafted taking this virtue into consideration.

As an example, the Republic of Senegal has provided in its Constitution articles that ensure equal rights between Senegalese and between women and men. In its Preamble, the Constitution states:

- its adherence to the Statement of Human and Citizen Rights of 1789 and to the international instruments adopted by the United Nations Organization and the African Unity Organization, in particular, the Universal Declaration of Human Rights, the Convention on the Elimination of all Forms of Discriminations against Women of December 18 1979, the Convention on the Rights of the Child of November 20, 1989 and the African Charter of Human and People's Rights of June 27, 1981.

It adds in Article 7, Title II:

- All human beings are equal before the law. Men and women have equal rights. The law favours the equal access to mandates and functions.

The legal framework has been extended through sectoral laws dealing with gender-based violence, inheritance rights, land ownership and so forth. Such a legal framework creates a conducive environment for GRB implementation.

When the appropriate legal framework is in place, it makes gender budgeting institutionalization very easy. Demonstrating how a given policy responds to gender issues is made a requirement in the development of sectoral policies. Once gender issues are identified at the policy level and cascaded in the strategy, putting this into the budget requires no more than a simple instruction, or technically the Budget Call Circular. Trying to fix issues of gender budgeting at the time of budget negotiations without having dealt with the entire chain of legal and policy framework is likely to be futile.

It is therefore important to ask the following questions to get gender-responsive budgeting on track:

- Has the Government made any gender equality commitments at the international level? Are these commitments domesticated?
- Are there any gender equality commitments in the Constitution?
- Are there any gender-sensitive laws that require revision to provide room for gender budgeting?

5.2 THE APPROPRIATE INSTITUTIONAL FRAMEWORK FOR GRB

Gender budgeting initiatives are implemented by different institutions in different countries. In some cases, gender budgeting is implemented by a civil society organization, the Ministry in

charge of Gender or the Parliament. Increasingly, however, the Ministry in charge of Finance is getting ownership of the gender budgeting initiative.

There is no wrong or right choice of how to start a gender budgeting initiative, and it can be initiated by any stakeholder. However, this initiative can only be sustainable if the Ministry in charge of Finance takes ownership of this initiative. It is important to recognize that gender budgeting is a planning and budgeting function, and therefore can only be done effectively by the institution mandated to that.

The knowledge of gender budgeting by parliamentarians and CSOs is critical to keep the Ministry of Finance on its toes. Pressure from Parliament and civil society on the implementation of GBS helps to keep up the momentum of GRB.

The National Gender Machinery that comprises all other institutions that intervene in gender equality interventions is very useful in keeping the debate on gender relevant and alive. In Rwanda the Ministry in charge of gender, the Prime Minister's Office through its coordination role, the Gender Focal Persons established in all government agencies, the National Women's Council and the Gender Monitoring Office are close partners in implementation of GRB to the Ministry of Finance. The key role of each of the stakeholders mentioned above is summarized below:

- The Prime Minister's Office: Given its mandate as the highest co-coordinating organ of Government's departments' activities, the Prime Minister's Office provides line ministries with administrative directives to implement gender equality interventions
- Gender Focal Persons/Gender Units: Gender focal points were established in various line ministries and institutions responsible for coordinating gender issues and advocacy in their respective line ministries. The focal persons are directors of planning
- The Ministry of Women, Family and Childhood: As the National Gender Machinery responsible for promoting gender equality throughout the development process of the country
- The Gender Monitoring Office (GMO): The Gender Monitoring Office is an organ provided for by the government with the role of monitoring progress towards gender equality
- The National Women's Council (NWC): This organ was set up by the Government to coordinate the functioning of Women's Councils from grassroots to national level. The Women's Councils constitute a critical forum for the empowerment of women to facilitate their effective participation in national development. The NWC's major role is to advocate for gender equality.

5.3 LESSONS FROM THE RWANDA GRB EXPERIENCE

What lessons can be learnt from Rwanda's GRB experience?

The gender budgeting initiative was first implemented in Rwanda through the Ministry in charge of Gender in 2002. It was later adopted by the Ministry of Finance and Economic Planning in 2008, and the Ministry now implements a comprehensive gender budgeting programme across all sectors. The Ministry has successfully implemented gender targeting programmes such as GIRINKA, Ubudehe and VUP, among others, but has also encouraged mainstreaming of gender in the entire budget. Throughout the implementation of the GRB programme, lessons have been learnt. Some of these are listed below:

- It is vital to strengthen capacity of various staff, especially the planning and budgeting officers at all levels. The Ministry of Finance is not well placed to undertake regular training for planning and budgeting officers. It is therefore important to develop strategic partnership in training. This can be a higher learning institution or any other institution specialized in training.

- Effective gender budgeting requires gender-disaggregated data for planning and monitoring. It is important to build data banks for gender-disaggregated data using the institution in charge of statistics or any other appropriate mechanism.
- Gender budgeting requires hands-on support in the initial stages and might be difficult to implement across all sectors. Similarly, it is neither practical nor desirable to implement gender budgeting across all sub-programmes. It is recommended to initially focus on key sectors and key sub-programmes and roll-out gradually.
- Gender budgeting should not be seen as a burden or an additional work. It should not be implemented as a parallel system and should not use complicated tools. Keep the GRB process simple and integrated into the existing planning and budgeting framework.
- The gender budgeting initiative can be initiated by the CSO, the donor, the Parliament or any other stakeholder. However, the natural home of GRB initiative is the Ministry in charge of Planning and Finance.
- The Ministry of Finance can implement the GRB initiative and is well placed to do so. However, it is important to collaborate with the Gender Machinery institutions to provide support in gender advocacy and change in mindset.
- Partnership with donors is desirable at early stages of the GRB project to provide badly needed financing for expert training and conducting of studies and workshops. However, for the purpose of sustainability, the GRB initiative has to be integrated into government programmes and financed through the government budget.
- Gender-specific programmes or gender targeting programmes are desirable and should be encouraged but should not substitute for mainstreaming.
- Gender equality interventions cannot be achieved in a society through the government budget alone. Moreover, it comprises a limited share of what society owns and consumes. It is therefore important to involve CSOs, religious groups, private sector and other development partners and actors in gender equality campaigns. The ultimate objective is to bring gender equality discipline at the household level and influence the household budget.
- Preparation of Gender Budget Statements should not be seen as an end in itself. They have no meaning at all if commitments are made but never implemented. The entire five-step process has to be run through, although sometimes steps 4 and 5 are never completed. Monitoring the implementation of the GBS and evaluating the impact is more relevant.

Something to remember!

Implementing a GRB initiative is a process and does not yield returns immediately. The Ministry of Finance has to struggle for some time and use carrots and stick before MDAs find the “gold” in GRB and do it on their own. At that time, GRB initiative is institutionalized and is part of the business processes of MDAs.

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