**Guide to Work on Gender Budgeting[[1]](#footnote-1)**

**Introduction**

Gender budgeting is intended to incorporate gender-related objectives into fiscal policies and administration. This guide is part of a project on gender budgeting, under the auspices of the IMF-UK DFID work program on the macroeconomics of low-income countries. Papers from the project are listed in the final section of this document, and are available on the IMF website. Also available on the website is a toolkit, including data on gender budgeting.

In preparing this guide to gender budgeting approaches, we surveyed how-to manuals on gender budgeting from all regions of the world. From this we selected seven, which we see to be a representative sample. Our target audience is government officials working on gender budgeting efforts within their government, but we have prepared the guide to be useful to any reader interested in the topic.

**The manuals surveyed**

* Budlender, Debbie and Guy Hewitt, 2003. Engendering Budgets: A Practitioners’ Guide to Understanding and Implementing Gender-responsive Budgets – **the Commonwealth Manual**

<https://books.thecommonwealth.org/engendering-budgets-paperback>

* Government of India Ministry of Women and Child Development, 2015. Gender Budgeting Handbook for Government of India Ministries, Departments, State Governments, District Officials, Researchers, Practitioners – **the India manual**

<http://wcd.nic.in/sites/default/files/GB%20-%20Handbook%20October%202015.pdf>

* Government of India Ministry of Finance Classification of Government Transactions, 2004, Report of the Expert Group – **2nd India document**

<http://finmin.nic.in/reports/ReportExpGrGovTrans.pdf>

* Government of Malaysia, Ministry of Women, Family and Community Development, 2005, Manual on Gender Budgeting in Malaysia – **the** **Malaysia Manual**

<http://www.my.undp.org/content/malaysia/en/home/library/womens_empowerment/GBManual.html>

* The Southern African Development Community (SADC)[[2]](#footnote-2), 2014, Guidelines on Gender Responsive Budgeting – **the SADC manual**

<https://www.sadc.int/files/8914/4681/2781/SADC_GUIDELINES_ON_GENDER_RESPONSIVE_BUDGETING.pdf>

* Perez Fragoso, Lucia and Rosalio Rangel Granados, 2004. Guide for the Formulation of Public Budgets in the Health Sector Using a Gender Perspective, Ministry of Health, Mexico City – **the Mexico manual**

<http://reprolineplus.org/system/files/resources/Gender-Analysis-Toolkit-for-Health-Systems.pdf>

* Quinn, Sheila, 2009. Gender Budgeting: Practical Implementation Handbook. Council of Europe, Strasbourg – **the Europe manual**

<https://rm.coe.int/CoERMPublicCommonSearchServices/DisplayDCTMContent?documentId=0900001680599885>

**Structure of this document**

There is no one single, universally-applicable model for the introduction of gender budgeting. Each country determines its own approach, based on, among other things, how its administrative systems are organized. There are, nevertheless, some approaches and tools that are common to gender budgeting initiatives in all parts of the world. Our survey of the manuals begins with these common approaches and tools in Section I. Section II follows with characteristics distinct to each manual. Section III offers some observations on how guidelines could be improved. Finally, Section IV lists the working papers written as part of this IMF-UK DFID project, as well as some useful background papers on gender budgeting written by leading experts in the field.

**Section I –** **Making the Case for Gender Budgeting**

All of the manuals surveyed begin by making the case for gender budgeting, elaborating on why governments should engage with gender as a category of analysis in the budget processes. Motivations include:

* expediting progress on gender equality and the advancement of women;
* linking gender equality to macroeconomic goals;
* ensuring that women’s unpaid care work is taken into account in fiscal policy making; and
* improving governance.

The Commonwealth manual draws attention to the evidence that gender inequality can constrain economic growth, and the SADC manual notes that gender budgeting is in line with SADC’s recognition of the role of women in development, economic growth and poverty reduction. In relation to women’s unpaid care work, several of the manuals discuss the importance of incorporating considerations related to it into policies.

**Utilizing existing budget instruments and processes**

Gender budgeting is about integrating gender-related objectives as a consideration in budgetary analysis and decisions. In line with this premise, integrating a gender perspective into the existing budgetary processes is a logical and tangible approach.

Examples include:

* Using the Budget Circular to communicate the goals and the processes for gender budgeting;
* Integrating a statement (generally called a Gender Budget Statement) on how gender-related considerations are reflected in the budget and including this statement as part of the official budget documentation;
* Integrating gender budgeting into each stage of the budget cycle;
* Using fiscal planning frameworks – such as the Medium Term Expenditure Framework and Result-Based or Program Budgeting – as opportunities to integrate gender-related considerations.

All manuals surveyed include the use of the Gender Budget Statement; in India for example, this is known as Statement 20 and has been in place since 2006.

The manuals illustrate the range of entry points across the budget cycle, which vary according to how the budget process is organized. The SADC manual details an eleven step budget cycle and points to entry points for gender budgeting for the Ministry of Finance, for sectoral Ministries and for local government officials. With its focus on the health sector budget, the manual from Mexico identifies a three stage budget process – analysis, programming and budget formulation – and identifies six steps that follow a sequential and cyclical order within the three stages of the budget.

**Creating new institutional instruments/mechanisms**

Gender budgeting has been characterized as bringing together two sets of knowledge that historically have been treated separately within the administration of government – knowledge on budgetary and fiscal policy and knowledge on gender equality. It makes sense, therefore, that new instruments are needed to forge and anchor this new alliance.

Chief among the instruments introduced are:

* Legislation (primary or secondary) can anchor the principle of gender budgeting, as well as specifying methodologies and attendant functions, such as the collection and management of sex-disaggregated data.
* Gender budget cells – in some instances these are set up within government departments or ministries specifically for gender budgeting; in some cases, gender budget tasks are assigned to existing gender units.
* Coordinating/Steering Committee – the success of all policy innovations relies in part on coherence across all sectors, which can be facilitated by such a committee.

While most prevalent in Europe, many countries across the globe have introduced legislation to anchor gender budgeting. In some countries (e.g. Austria and Iceland) the organic budget law has been amended. Developing country gender budgeting manuals draw attention to the “translation” of international law on gender equality into domestic law as the basis for gender budgeting, including the Convention on all forms of Discrimination against Women (CEDAW), the Beijing Platform for Action (BPfA) and the Millennium Development Goals (MDGs) (now the Sustainable Development Goals (SDGs)) as the legal basis for adopting gender budgeting.

**Analytic Tools**

Gender budgeting is about targeting (or steering) resources to better meet the needs of the beneficiaries (men and women, boys and girls). Budget officials are concerned about distributing scarce resources economically, efficiently and effectively. A success of gender budgeting is the proliferation of tools to assist the merging of these complementary goals.

* **The 5-Step Approach** was developed in South Africa and is one of the most popular analytic frameworks. The Commonwealth Manual gives the most comprehensive elaboration of how to use this tool, including the range of data needed and their sources. The India manual elaborates this framework as a tool for deepening India’s existing gender budget work.
* **The 6-Step Approach** differs from the 5-Step approach in that it begins with a focus on the budget and outlines a process of setting gender equality objectives within the budget process. Widely used in Europe – mostly notably in Austria and Andalucía – the Europe manual gives details of this approach.
* **Costing Exercises** – this is most often applied to the elements of a national gender equality strategy (calculating the cost to provide women farmers with extension services; the cost of reducing maternal mortality;) and is similar to a cost benefit analysis exercise.
* **Time Use Survey** is a tool for measuring time spent on unpaid domestic and care work and thereby gauging its contribution to the overall economy.
* **Sex-disaggregated Data** are fundamental to gender budget analysis and management. Many governments have made provisions for the disaggregation by sex of all data collected.
* **Analytical Matrices for Gender Budgeting –** these are specific to India and comprise a set of seven matrices devised to categorize the financial inputs from gender budgeting and assist in the collation of Statement 20.
* **Gender-disaggregated Benefit Incidence Analysis (BIA)** – modeled on the standard BIA which, using utilization rates and unit costs, allows for an estimate in monetary terms of the provision of government services, which can then be compared with the distribution of the need for those services. For the purposes of gender budgeting, sex is added as a variable. The Europe manual positions this as a 1st Step tool and elaborates on its application.
* The so-called **Commonwealth Secretariat Tools** – a set seven of tools, some of which are modeled on existing mainstream economic and budgetary tools, which were put together by Professor Diane Elson as part of work on gender budgeting commissioned by the Commonwealth Secretariat in London. Elaborated in detail in the Europe manual, they are:
  + Gender-Disaggregated Beneficiary Assessment of Public Service Delivery and Budget Priorities
  + Gender-disaggregated Public Expenditure Incidence Analysis – ***NB, this is similar to BIA described above***
  + Gender-Aware Policy appraisal
  + Gender-Aware Budget Statement – ***NB, this is described above under Utilizing Existing Budget Instruments and Processes***
  + Gender-Disaggregated Analysis of the Budget in Time Use – ***NB, this is based on the Time Use Survey described above***
  + Gender Aware Medium Term Economic Policy Framework
  + Gender Disaggregated Public Revenue Incidence Analysis

**Roles and responsibilities**

Of particular importance here relates to which Ministry leads out on gender budgeting. Experience shows that there is a better prospect for implementation when the Ministry of Finance leads the initiative (see for example, Stotsky (2016)). Nevertheless, we see a number of different models of shared leadership:

* In India, the Ministry of Finance initiated gender budgeting with the introduction of the Gender Budget Statement (Statement 20) and the setting up of Gender Budget Cells. However, ongoing responsibility and coordination is with the Ministry for Women and Child Development.
* In most Southern African countries, the Ministry of Finance leads on gender budgeting, again in cooperation with the ministry responsible for women. The SADC manual speaks of strong collaboration between government agencies and non-governmental organizations (NGOs) , which may provide technical backstopping, research, and analysis to develop and promote gender budgeting efforts.
* In Malaysia the prime minister introduced gender budgeting in 2000 in a speech to parliament and the following year the Ministry for Women, Family and Community Development took on oversight responsibility for its implementation.

**Prerequisites for gender budgeting**

As with any policy innovation, gender budgeting relies on an enabling environment within which to operate. All of the manuals speak to this to one degree or another and, while covering similar ground, the Europe and the India manuals articulate them most clearly and succinctly. The prerequisites for gender budgeting include:

* **An understanding of gender and gender inequality** – knowing how gender operates in the different policy domains and being able to identify and address gender inequality.
* **Political commitment** – government needs to lead on gender equality and communicate this throughout the administration.
* **Bureaucratic commitment** – gender budgeting may not be seen as core to the work of budget officials, but must be accommodated.
* **Translation of gender equality strategy** – to be effective, governments with some level of gender equality strategy need to operationalize or translate this strategy to sectoral and local levels.
* **Establishing data systems** – while some progress on the matter of gender relevant data has been made in recent years, there is a ways to go to ensure good use is made of already available data. In addition, there needs to be closer collaboration between statisticians and policy makers.

**Section II –** **Distinguishing Characteristics of Each Manual**

**Commonwealth manual**

This manual, which was published in 2003, at a time when the momentum for gender budgeting was at an early stage, is targeted towards a general reader interested in gaining a broad understanding of gender budgeting, why we should it engage with it, and how and by whom it can be applied. With a lean more towards civil society, the manual details an approach that can be used by all stakeholders – inside and outside of government. It provides two analytical frameworks: i) the 5-Step Framework which begins with an analysis of the situation of men and women in a given policy sector and/or geographical region; and ii) the 3-Way Categorisation of Public Expenditure which allows for an initial assessment of how public allocations match the gender make up of the population. In addressing public officials, the manual attempts to speak to all types and levels of governance.

Finally, this manual is unique among those surveyed for its discussion of the relevance of gender to taxes and other forms of revenue.

**India**

The manual details the progressive rollout of gender budgeting in India, with its rich mix of institutional mechanisms, its broad understanding of gender budgeting to encompass legislation, policy and the range of administrative process, and its rollout at national and state levels. Charting over a decade of practical experience, the manual gives examples of gender budgeting initiatives sub-divided into five sectors: i) social sector, ii) economic sector, iii) infrastructure and iv) science and technology and v) other. There are eleven annexes covering topics such as gender concepts, the charter for the gender budgeting cells, checklists to help identify gender specific expenditure by government department, and a list of key gender equality indicators.

The second document from India cited above (on finance classifications) contains a report advising on an institutional framework for gender budgeting. The report was commissioned as part of the work of the expert group tasked with reviewing the classification system for government transactions. It is significant that this high level group of experts was charged with the initial scoping exercise for gender budgeting. A major output of the exercise is a set of seven matrices designed to categorize budgetary allocations targeted towards women.

**Malaysia manual**

The Malaysia manual stands out for its pragmatic approach in aligning its gender budget activity with its performance-oriented budgetary processes. With established formats for recording analysis, projections, objectives, etc., the administration amended these to include gender as a category and variable into the existing program agreement proposal format. Malaysia is similar to a number of countries that have moved from line-item budgeting to program budgeting and have viewed the introduction of gender budgeting as complimentary to the new processes. The Malaysia manual also stands out for its clearly delineated sections, keeping all relevant material together, making for easy navigation. There is a useful FAQ section.

**SADC manual**

A strength of this manual is that it builds on previous work, particularly on a set of gender equality priorities and targets which are expressed in a number of regional strategic frameworks. Most notable are the Women’s Economic Empowerment Strategy of 2011 and the Regional Indicative Strategic Development Plan (RISDP), which acknowledges that poverty reduction, and economic growth can be achieved more effectively and efficiently if gender inequalities are reduced. There are 28 targets of the SADC Protocol organized around nine themes, ranging from constitutional and legal rights, to education and training, productive resources and employment and gender based violence,which also serve as key areas for gender budgeting.

The SADC manual is targeted to the fifteen member states, all but three of whom had gender budgeting initiatives in place as of 2012, most led by the Ministry of Finance. The manual was prepared following a consultation process with all member states and through engagement with international expertise on gender budgeting.

**Mexico manual**

This manual is unique in that it deals with one sector – health. Of course, the intention is that the approach used is applicable to other policy areas. Practical and pragmatic, the manual situates gender budgeting as a tool for the Ministry of Health to achieve its broad targets more efficiently, as well as its gender equality targets. Its target audience is clearly defined as budget officials within the health sector and its approach is simple in distinguishing between the two linked processes of planning and budgeting. The analysis already undertaken by the Ministry of Health in planning its budgetary programs is revisited and revised from a gender perspective. It presents examples from a number of states in Mexico to illustrate the application of its methodology and the changes that were applied as a result.

The manual elaborates on three fundamentals that inform gender budgeting: i) the unequal distribution of power between men and women; ii) the value of domestic labor, done mostly by women; and iii) the differential impact of public policy on men and women. The application of the methodology is practical and clearly linked to national development goals, thus illustrating the relevance of gender budgeting.

**Europe manual**

The Europe Manual is a synthesis of approaches and tools in place all across Europe in the 2000s. So while not setting out the approach particular to one country, it gives examples from a number of European countries. Positioning gender budgeting as an advanced approach to achieving gender equality, it assumes a level of acceptance and understanding and is brief, therefore, on expounding the rationale for gender budgeting.

It usefully delineates how gender budgeting operates at all levels of government; how to bring gender consideration to budget decisions made all along the ‘spending chain’ – from Cabinet decisions, Ministry of Finance approval, departmental distribution, all the way to service delivery. The manual clearly identifies those within the administrator as the primary actors in gender budgeting and its treatment of civil society’s role in gender budgeting is presented separately.

**Section III –** **Improving Guidance for Gender Budgeting**

**Understanding gender**

Research from the IMF-DFID project’s regional working papers on gender budgeting, listed in the final section of this document, points to a gap in the capacity of budget officials to understand how gender applies to the policy area with which they are concerned.

One way of bridging this gap would be to make available a list of the ways in which gender might impact each policy area. These will vary according to geography and culture as well as socio-economic background.

For example, such a list for the Ministry of Transport might include the notion that men and women use public transport at different times because of their different roles and the fact that lighting at transport stops is more important to women than to men. For the health sector, recognition needs to be given to the role of women as carers and as guardians of health; cultural norms can prevent both men and women from accessing adequate healthcare.

In addition to these gender relevant checklists, budget officials should become familiar with how to identify the gender differentiated needs of the beneficiaries of public services. In Andalucia evidence of how gender expertise informs budgetary decisions is documented year on year in a Strategic Guidance Document (DOE G+), which accompanies each budgetary program.[[3]](#footnote-3)

**Getting to the essentials**

Most manuals could benefit from less discussion of the various rationales for engaging with gender budgeting and a more immediate focus on an exposition of the tools and illustrative examples. The Europe manual claims to avoid these arguments on the basis that since gender budgeting is an ‘advanced’ strategy, those engaging with it are already convinced of its utility and do not need to persuaded.

The Malaysia and Mexico manuals are the most succinct and practical. This is due largely to their methodologies being based on existing budgeting processes to which a gender perspective has been added.

**Aligning gender budgeting objectives with gender equality objectives**

All countries that are signatories to the CEDAW and the BPfA have a medium term strategy on gender equality. The degree to which the measures outlined in these strategies are implemented is largely due to the availability of budgetary resources. One of the reasons put forward for doing gender budgeting is that it can bridge the gap between policymaking and the allocation of budgetary resources toward policy implementation. At a minimum, therefore, the objectives and targets articulated in the national gender equality strategy should be the starting place for the articulation of gender equality objectives within the budget.

The manual from Mexico is a good example of how this kind of coherence was achieved. It is clear from this survey of the manuals that there are more tools and approaches available to those countries that have shifted to program budgeting than for those still operating a line item budgeting system.

**Section IV –** **Other Useful Literature**

As noted at the beginning of this document gender budgeting was one focus of a larger IMF-DfIDwork program on macroeconomic research for low-income and developing countries. The principal outputs of the gender budgeting work is a series of working papers and a data toolkit. The six regional surveys listed immediately below represent the most comprehensive and current research on the status of gender budgeting. As such, together they comprise a valuable resource on the global state of play for gender budgeting.

Following this is a paper which provides observations on all six papers, thus in effect summarising the global status of gender budgeting in the context of fiscal policy.

**Regional surveys and overview of current outcomes**

Chakraborty, Lekha, 2016, “Asia: A Survey of Gender Budgeting Efforts,” International Monetary Fund Working Paper (Washington, DC: IMF).

Christie, Tamoya, and Dhanaraj Thakur, 2016, “Caribbean and Pacific Islands: A Survey of Gender Budgeting Efforts,” International Monetary Fund Working Paper (Washington, DC: IMF).

Kolovich, Lisa, and Sakina Shibuya, 2016, “Middle East and Central Asia: A Survey of Gender Budgeting Efforts,” International Monetary Fund Working Paper (Washington, DC: IMF).

Pérez Fragoso, Lucia, and Corina Rodríguez Enríquez, 2016, “Western Hemisphere: A Survey of Gender Budgeting Efforts,” International Monetary Fund Working Paper (Washington, DC: IMF).

Quinn, Sheila, 2016, “Europe: A Survey of Gender Budgeting Efforts,” International Monetary Fund Working Paper (Washington, DC: IMF).

Stotsky, Janet, Lisa Kolovich, and Suhaib Kebhaj, 2016, “Sub-Saharan Africa: A Survey of Gender Budgeting Efforts,” International Monetary Fund Working Paper (Washington, DC: IMF).

Stotsky, Janet G., 2016, “Gender Budgeting: Fiscal Context and Current Outcomes,” International Monetary Fund Working Paper (Washington, DC: IMF).

**Other useful background information on gender budgeting**

Below is a list of papers by some of the leading experts and practitioners on gender budgeting. The literature on the topic is vast; we believe that this selection provides a good grounding in the basics, from both a practical and concpetual basis. The last item on this list provides a link to the UN Women web based resource on gender budgeting and other aspects of financing for gender equality.

Budlender, Debbie, Diane Elson, Guy Hewitt, and Tanni Mukhopadhyay, contributing editors, 2002, *Gender Budgets Make Cents* (London: Commonwealth Secretariat).

Budlender, Debbie, and Guy Hewitt, eds., 2002, *Gender Budgets Make More Cents: Country Studies and Good Practice* (London: Commonwealth Secretariat).

Budlender, Debbie, 2015, *Budget Call Circular and Gender Budget Statements: A Review* (New Delhi: UN Women).

Elson, Diane, 1999, *Gender Budget Initiative: Background papers* (London: Commonwealth Secretariat).

Elson, Diane, 2002, “Gender Responsive Budget Initiatives: Some Key Dimensions and Practical Examples,” paper presented at the conference on Gender Budgeting Financial Markets, Financing for Development (Berlin: Heinrich Boell Foundation).

Elson, Diane, 2004, “Engendering Government Budgets in the Context of Globalization(s)," *International Feminist Journal of Politics,* Vol. 6, pp. 623-642.

Elson, Diane, 2006, *Budgeting for Women’s Rights: Monitoring Government Budgets for Compliance with CEDAW*, New York: UNIFEM (UN Women).

Holvoet, Nathalie, 2006, *Gender Budgeting: Its Usefulness in Programme-Based Approaches to Aid* (Brussels: European Community Gender Helpdesk).

Sharp, Rhonda, 2003, *Budgeting for Equity: Gender Budget Initiatives within a Framework of Performance Oriented Budgeting* (New York: United Nations Development Fund for Women (UNIFEM)).

Stotsky, Janet G., 2006. “Gender Budgeting.” International Monetary Fund Working Paper 06/232 (Washington, DC: IMF).

The UN Women website [http://gender-financing.unwomen.org/en](http://gender-financing.unwomen.org/en" \t "_blank) contains a lot of useful resources on gender budgeting as well as on other dimensions of gender equality and fiscal policies.

**Other related IMF-UK DFID gender budgeting project papers**

Finally, we list two additional papers produced as part of the IMF-UK DFID program of work on gender budgeting. The first examines trends in indicators of gender equality and women’s development, using evidence derived from individual indicators and gender equality indices. Providing a backdrop for the regional surveys on gender budgeting, the results in this paper suggest countries can make meaningful improvements in gender equality, even while significant income differences between countries remain.

The second paper takes the case of India, where considerable gender budget work has been in place for over a decade, to investigates the effect of gender budgeting on gender inequality and fiscal spending.

Stotsky, Janet G., Sakina Shibuya, Lisa Kolovich, and Suhaib Kebhaj, 2016, “Trends in Women’s Advancement and Gender Equality,” International Monetary Fund Working Paper 16/21 (Washington, DC: IMF).

Stotsky, Janet G., and Asad Zaman, 2016, “The Influence of Gender Budgeting in Indian States on Gender Inequality and Fiscal Spending,” forthcoming International Monetary Fund Working Paper (Washington, DC: IMF).

1. Prepared by Sheila Quinn. [↑](#footnote-ref-1)
2. The Southern African Development Community (SADC) is is an inter-governmental organization comprising 15 southern African states. [↑](#footnote-ref-2)
3. The DOE G+ was introduced as part of the gender budget methodology in 2010 and acts as a ‘living document’ for each budgetary program, showing early and ongoing gender analysis. <http://www.chap.junta-andalucia.es/haciendayadministracionpublica/planif_presup/genero/publicaciones/Proyecto_Gm_v_2009_English.pdf> [↑](#footnote-ref-3)