GENDER BUDGETING
&
AUDITING
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Outline of the presentation

• What is Gender Budgeting (GB)
• Why GB
• Scope of GB
• What is Gender Auditing (GA)
• Why GB focuses on women
• Data for GB
• Gender Budgeting (GB/ GRB) in India
• Strategies & Tools for GRB
• Steps and Entry points in GB
• Stakeholders in GB
• Takeaways
GENDER BUDGETING & AUDITING (GBA)

• National budgets have differential impacts on women, men, children, transgender, other marginalized groups
• Process of conceiving, planning, approving, executing, monitoring, analysing, auditing budgets from a gender perspective
• Methodology to assist governments to integrate a gender perspective into the budget
• Acknowledges gender relations in society & allocates money to implement policies & programs towards gender equality
• Tool to help govts to decide how policies are to be made, adjusted, (re) prioritized
Gender Budgeting Auditing (GBA)

Govt budgets & policies do not affect everyone equally

- Differential impact - Type and extent of needs differs across people and communities
- All govt budgeting involves prioritization due to budget shortage to address all needs fully
- Focuses on most vulnerable, marginalized, disadvantaged due to various socio-economic, cultural reasons (women, children, LGBTQIA); further prioritize into sub groups - SCs, STs, widows, elderly, homeless, rural etc
- Not to create different budgets for women & men or 50-50
- Examines every part of the budget to assess how it will address differential needs of women, men, transgender and of different sub groups
- Ensure every part of budget takes gender into account
- Special allocations for women essential but ineffective for gender equality if general budget continue to privilege some citizens over others
What is Gender Auditing (GA)

- GA is part of the GB process
- GA after budget implementation
- Process of reviewing financial outlays - trends, percentage shares, analysing & assessing systems in place, processes adopted, outcomes & impacts of budget outlays, etc through a gender lens
Why GB (GRB)

• Budget: most important policy instrument for government as no policy will work without money, powerful tool for transformations

• Budgeting: not mere book keeping/ accounting exercise but key element of planning & implementation process

• Series of processes preceding budget preparation & processes that follow

• Budgets should follow policies and not vice versa

• GB should take place at various phases & levels
GBA serves various purposes

1. Identify needs of different groups of women, men, transgender & reprioritize and/or increase expenditure to meet their needs
2. Support gender mainstreaming
3. Strengthen civil society participation in economic policy making
4. Enhance linkages between economic and social policy outcomes
5. Track public expenditure against gender and development policy commitments
6. Contribute to attainment of SDGs
7. GBA encourage transparency, accountability and participation, better advocacy
8. Provides information for better decision making on how policies & priorities should be revised, and resources needed to achieve gender equality
Gender Budgeting - When

- Budget preparation
- Budget tabled
- Implementation
- post implementation
Scope of GB

• Expands concept of economy to include things that are usually not valued in money or visible – unpaid care economy

• Not only focuses on budgets for implementing projects, programmes, schemes – expenditure

• Revenue (user fees)
Why GB and women

• 2/3 of illiterate
• Developing countries - Maternal mortality leading cause of death among women in reproductive age
• Under represented in decision making in govt, business sector especially at senior levels
• Predominant in Informal sector, poorly paid, unequal wages
• Unpaid work - Predominantly done by women
• Gender based violence – VAW
• Discrimination of girls/ women: Life cycle approach (conception, infant, child, adolescent, adulthood, elderly)
• GBA/GRB: an essential tool that can promote women’s equality & empowerment
• Examine -What is the impact of govt budgets on women, men, girls, boys, LGBTQIA, marginalized
Data for GBA

- **Validation with data** - programmes, projects, schemes evidence based

- **Needed at different stages** of budgeting process
  - Describe situation of women & men, boys & girls, transgender, marginalized section
  - Data that reflect delivery of programmes, projects, schemes – reached whom and how many
  - Impact - situation improved or worse off
  - Availability of key data needed for planning & monitoring of budgets, programmes, projects

- **Gender relevant data:**
  a) Gender disaggregated data
  b) Data on gender issues that affect only a specific gender – MM, VAW
Gender Budgeting (GB): Indian scenario

✓ Constitutional Provisions for gender equality
✓ Ground reality - range of indicators show women do not enjoy equality with men in social, economy, polity
✓ National Policy for Empowerment of Women 2001, 2016 (draft)
✓ International Commitments to improve lives of women & girls - CEDAW signed in 1980
  - World Conference on HRs in Vienna 1993 recognizing women's rights are human rights
  - ICPD, Cairo (1994) placed women's rights & health at centre of population & development strategies
  - 4th World Conference on Women- Beijing Platform for Action 1995,
  - Commonwealth Plan of Action on Gender & Development 1995, govt's declared vision of their worlds in which women & men have equal rights & opportunities in all life stages
GB- India

- GB in Indian Planning
- Gender sensitivity in allocation of resources: 7th Plan (1987-92) - first funding for women specific schemes & monitoring of 27 beneficiary oriented schemes for women by then DoWCD
- 8th Plan: Recognition of funding women specific schemes with general schemes, emphasis on flow of funds from general development sectors to women
- 9th Plan (1997-2002): Formal earmarking of funds for women – WCP 30% of funds for women, women related ministries & departments
- 10th Plan (2002-07): adequate provisions in policies & schemes across ministries/ depts, emphasis dissecting budget to establish gender differential impact, highlight link between WCP & GB and their complementary role
- 11th, 12th Plan: focus expanded to all ministries & depts and emphasis on strict adherence
MoWCD 2004-05, recognized GB as important tool to empower women & address the inequality, *Budgeting for Gender Equity* as a mission statement & framed a Strategic framework of activities to be implemented

MoF 2005 mandate all Ministries to establish GB cells

- MoF commitment in Union Budget 2005-6 to analyse public expenditure from a gender perspective
- Union budget takes GB forward - two categories of statement –100% women specific schemes & 30% allocation through WCP
Strategies & Tools for gender-sensitive analysis of budgets

Scope of GBA:
Entire budget;
Impact of expenditure of selected depts/programmes;
Gender sensitive design of new programmes/projects;
Assessment of selected forms of revenue or changes in tax system;
New legislation
GBA: 5 Step framework

**Step 1: Analysis of the situation** of women, men, girls, boys, transgender, marginalized in a given sector;

**Step 2: Policy Assessment** of the extent to which policies address the gendered situation;

**Step 3: Adequacy of the budget**, in order to implement gender responsive policies;

**Step 4: Monitoring**-Assessment of short-term outputs of expenditure to evaluate how resources are actually spent, and policies and programmes implemented;

**Step 5: Impact assessment** of the long-term outcomes or impact expenditures might have

(UNIFEM-UNFPA Gender responsive budgeting & women's reproductive rights: resource pack)
GB – How?

Entry Points & corresponding steps

1: **Participatory Planning & Budgeting** (at all 5 steps)
2: **Spatial Mapping** (step 1 Analysis of the Situation)
3: **Gender Appraisal** of and for all new programmes, projects, schemes (Step 2 Policy assessment)
4: **Guidelines for gender sensitive review of public expenditure and policy** (Step 2 Policy assessment)
5: **Gender based profile of public expenditure** (Step 3 Adequacy of budget)
6: **Outcome budget** (Step 4 Monitoring, Step 5 Impact assessment)
7: **Impact Analysis** (Step 5 Impact assessment)
Players/ Stakeholders

• People within and without government each having its different roles & related activities
• MoWCD, MoF, Planning Department, Sectoral Ministries
• Parliamentarians, MLAs, other representatives of the people at state/ district/ sub district levels
• Civil society organizations especially Women's groups
• NGOs
• Development partners/ donors
• Academia
• Researchers & economists
• Statisticians
• Media
• Citizens
• Women, men, transgender, marginalized for whom the policy is intended
Takeaways

• Best impact when govt led and driven by civil society;
• Institutionalized within budgetary system & budgeting process - self sustaining, effective, mandatory;
• Some research essential to support advocacy for GRB to inform policy & advocacy;
• Political will & commitment rather than donor driven
Bibliography


• _____ (2007) Gender Budgeting Manual for Government of India Ministries & Departments, MoWCD

