

# Gender Budgeting

# Gender budgeting is

- Analysing any form of public expenditure, or method of raising public money, from a gender perspective.
- Identifying the implications and impacts for women and girls as compared to men and boys
- Is *not* a separate budget for women

# Aim to

- Highlight the gap between policy statements and the resources committed to their implementation, ensuring that public money is spent in more gender equitable ways

# Ways of introducing gender analysis into the budgetary process

- Making gender visible
- Auditing revenue and expenditure
- Gender impact assessment
- Gender mainstreaming
- Benchmarking

# Gender impact assessment

- Analytical attention needs to be focused on the individual as well as the family level
- Consideration for the longer-term consequences of policy is essential
- Analysis must extend to the unpaid, caring economy
- Differentials in women and men's responses to the economic incentives need to be taken into account

# Gender budgeting can cover

- Whole budget
- expenditure of selected departments or programmes
- expenditure on new projects
- selected forms of revenue (taxes, user fees etc)
- changes in the tax system
- implementation of new legislation

- Gender budgeting can be used in any phase of the budget cycle
  - planning and identify objectives
  - appraisal to identify financial allocations to meet objectives
  - audit to identify any misappropriation of money
  - evaluation of the extent to which objectives have been met

# Questions in gender budgeting

- Who is the recipient?
- How is spending/revenue distributed?
  - What are the implication in the short and long term for the gender distribution of resources
  - paid and unpaid work
- is provision adequate to the needs of women and men
- How does policy affect gender norms and roles

- How is gender taken into account in policy formulation, design and implementation?
- What priorities are given to reducing gender inequality?
- Are specific targets for gender equality being met?

# Requirements

- Statistics disaggregated by sex
  - expenditure and revenue
  - unpaid caring economy
  - micro analytic model of economic and other behaviour sensitive to gender differentials
- Sensitivity to gender segregation, cultural practices and gender norms and the impact that policy has on supporting or reconstructing these.

- Co-operation across government agencies and across the policy process
- Awareness of the scope of gender issues and ability to search out more hidden aspects of gender inequality
- Tools to assess the aims and priorities attached to policy
- Awareness of complexity of gender inequalities when setting targets
- Ability to locate the policy and other influences on particular social phenomena

# Case studies

- The New Deal Programmes
- The Working Families Tax Credits (WFTC)