



GENDER EQUALITY, WOMEN'S EMPOWERMENT AND THE PARIS DECLARATION ON AID EFFECTIVENESS: ISSUES BRIEF 6

INTEGRATING GENDER EQUALITY DIMENSIONS INTO PUBLIC FINANCIAL MANAGEMENT REFORMS¹

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This Issues Brief is on the integration of a gender equality perspective into public financial management (PFM) in partner countries. It suggests ways of using the techniques of gender-responsive budgeting (GRB). The Brief makes the case that gender responsive budgeting:

- is a form of financial management that seeks to ensure an efficient allocation of resources based on the needs identified
- can offer a win-win situation by both strengthening gender equality and enhancing economic growth
- but has so far been more about advocacy than action

It is time to implement GRB. This brief introduces the what, why, where and how of both PFM and GRB, outlines opportunities and challenges for implementing GRB, and also includes a comprehensive list of material for further reading. It is part of a series on aid effectiveness and the Paris Declaration principles prepared by the DAC Network on Gender Equality² for programme managers and thematic advisors in donor agencies and partner country³ institutions. Civil society organisations may also find it useful in their discussions with governments and donor agencies.

INTRODUCTION

Through the Paris Declaration on Aid Effectiveness (2005) and the Accra Agenda for Action (AAA) (2008) development partners have agreed "...to use country systems as the first option for aid programmes in support of activities managed by the public sector" (para. 15a of the AAA).⁴ Using country systems implies that development partners manage funds and services in line with the public financial management and procurement procedures defined and implemented by partner countries.

The AAA also commits both development partners and partner countries to ensuring that their respective development policies and programmes are designed and implemented in ways consistent with international commitments on gender equality. To achieve this, financial management and budgeting processes will need to be "gender-responsive" – meaning that public resources are used efficiently, based on the differing needs and priorities of women and men. Most countries have, however, failed to implement GRB in a meaningful and sustainable way. This brief puts forward ideas to address these commitments in practice through gender responsive budgeting, in order to make aid and development more effective.

1. This paper was prepared by Jens Anders Kovsted.

2. For Issues Briefs 1-5, see www.oecd.org/dac/gender/effectiveness.

3. "Partner country" refers to countries that receive development assistance provided by other countries to support their own development.

4. The AAA defines country systems as "systems for public financial management, procurement, audit, monitoring and evaluation, and social and environmental assessment".

THE CONCEPTS: PUBLIC FINANCIAL MANAGEMENT AND GENDER-RESPONSIVE BUDGETING

This section introduces the concepts of “public financial management” and “gender responsive budgeting” and addresses *what, why, where and how*.

PUBLIC FINANCIAL MANAGEMENT

WHAT:	Public financial management (PFM) is a critical element in how governments raise and use resources to meet the public's needs. The budget process is central to PFM.
WHY	Governments have a crucial part to play in generating economic development. To achieve this, the national budget is a key policy instrument for setting priorities over the short and medium term. The emphasis of the AAA on using country systems has further increased the focus on PFM.
WHERE	There are differences from country to country about how and where budget decisions are made and in which legislative frameworks they take place (e.g. the level of power bestowed upon Parliament/Congress). For example, anglophone and francophone countries tend to have different systems.
HOW	<p>PFM and the national budget constitute a process – not a document. The Ministry of Finance usually initiates the process, requesting line ministries to submit projected costs and earnings for the coming financial year. A political debate takes place, most often in Parliament/Congress, before the agreed budget is turned into legislation. The budget is then implemented, usually by line ministries and other government agencies.</p> <p>As part of the annual audits and reviews, implementation is checked against plans and the original budget. The audits, ideally, feed into an iterative and cyclical process as a basis for the following year's budget proposal.</p> <p>In traditional “line-item” budgets, budget entries are classified according to the type of expenditure (salaries, investments etc.). Budget reforms typically attempt to change practices and reporting to better reflect and demonstrate whether the underlying objectives are met (programme-based budgets).</p>

Reforming PFM

Longstanding attempts in both OECD and non-OECD countries to reform PFM systems to be more effective, transparent and accountable have generated a number of approaches to PFM. Reform is demanding in terms of resources and skills, and often implies challenging vested interests. As a result, reform efforts in both donor and partner countries often progress slowly or fail. This has recently led to the introduction of gradual, step-by-step approaches to PFM reform, seeking to establish basic, functioning national budgets before proceeding to more advanced reforms. The “basic” budgetary functions that reform processes seek to achieve are:

1. One universal and unified budget without off-budget items or parallel budgets⁵
2. Effective recording and reporting of expenditures and revenues, ensuring that the government knows how funds are raised and spent
3. Transparency and openness about budgeting processes and disbursements, enabling the identification of disparities between pledges and actual allocations

The more advanced reforms typically attempt to:

- Establish a link between the budget and initial objectives, enabling assessments of how well the government's policies correspond with its budget allocations
- Include measures of outputs and outcomes in the budgetary framework, allowing for a review of effectiveness and efficiency

Experience has shown that ambitious and cutting-edge PFM reforms transplanted into partner countries have not always been successful, most likely because they have sought to advance too rapidly and/or broadly, disregarding both the complexity of the task and the often limited local capacity. There is recognition that reform takes time and must be contextualised. Gender-responsive budgeting should be understood and implemented with this in mind.

5. Off-budget items can arguably be acceptable in specific cases and under some conditions. (See Schiavo-Campo and Tommasi, 1999.)

GENDER-RESPONSIVE BUDGETING

WHAT:	<p>Gender-responsive budgeting (GRB) seeks to incorporate a gender equality perspective into the budgetary process to ensure an efficient allocation of resources based on identified needs, and to restructure revenues and expenditures to strengthen gender equality and women's empowerment. GRB does not involve making separate budgets for men and women, nor does it necessarily mean a radical reform of existing budgetary procedures.</p> <p>A fully implemented gender-responsive budget represents an advanced form of PFM reform, tracking the allocation of funds and tariffs and their implications in terms of gender equality outcomes with the objective of ensuring that allocations are efficiently used. In practice, however, most existing GRB initiatives are simply selective, one-off analyses of, for example, benefit incidence or allocation patterns in a sector or within a ministry.</p>
WHY	<p>While more than 120 countries have a national action plan for the advancement of women (UNIFEM, 2006), many of them remain “wish lists” without an adequate budget for implementation. GRB can help prevent gender equality considerations from being overlooked in budgets. In a context where the AAA stipulates increased use of country systems, GRB provides a means to conduct policy dialogue with the partner government about existing gender inequalities and the opportunity to make development more effective by empowering women.</p>
WHERE	<p>GRB initiatives have been implemented in more than 60 countries (Budlender and Hewitt, 2003). However, many have begun and ended as pilot projects (Sharp, 2007).</p>
HOW	<p>Considerable differences across budgets, countries and contexts make it impossible to provide a blueprint for GRB. Instead, it can be characterised as a set of budget approaches and methods transformed by the incorporation of a gender-equality perspective.</p> <p>Sharp (2003) identifies three phases – not mutually exclusive but often sequential – of a GRB initiative:</p> <ol style="list-style-type: none"> 1. Awareness: the key objective of this initial phase is to make gender disparities more visible. Access to sex-disaggregated data is vital to gender-specific analyses of revenues and expenditures in budgets. This phase also includes building the capacity and sensibility of key stakeholders. The involvement of civil society is essential in raising awareness. <p>Budgets are often analysed to reveal how existing allocations affect gender equality: analysts first seek to establish an overview of gender-specific inequalities within a sector (using sex-disaggregated data), and subsequently look at the policies and programmes addressing this sector. Only by examining actual implementation and the associated outcomes is it possible to assess whether government policies are in fact addressing the identified inequalities – for example whether girls have the same access to schooling as boys.</p> <ol style="list-style-type: none"> 2. Accountability: this phase usually extends GRB initiatives from the initial one-off analysis of budget allocations to cover the entire budget cycle. This typically involves securing the accountability of government agencies for GRB, which may lead to some form of institutional change. As a result, objectives evolve from transparency and information about gender inequalities in budget allocations, to the generation of a sense of accountability for gender equality objectives. 3. Change (= Action): this phase is the ultimate objective of GRB initiatives and implies changing government budgets and policies. This necessitates the introduction of additional tools and methods – not least in relation to monitoring and evaluating the impact of the change in allocations. Very few documented examples of GRB initiatives have progressed to this third phase. It is, to quote Sharp (2007), “generally thought that GRB initiatives have a greater measurable track record in generating analyses than changing budgets and policies”. <p>However, even if a GRB initiative does not meet its overall, long-term objective of changing government budget allocations, it may still to some extent “succeed without success” by initiating a process and/or dialogue on gender equality, triggering engagement and co-operation between stakeholders interested in budgetary transparency, and helping to establish that gender inequality does not make good economic sense.</p>

GENDER RESPONSIVE BUDGETING IN THE PHILIPPINES: CHALLENGES AND GOOD EXAMPLES

In the Philippines, a minimum of 5% of the national and local government budgets is expected to be allocated to activities supporting gender equality. These activities should be outlined in a gender and development plan prepared by each national agency.

The intention with this gender budget policy – put in place in 1999 – is to make national agencies and local government units more responsive to gender equality and women's empowerment. However, after more than a decade, compliance with the policy remains low. Data for 2004-2008 collected by the Philippine Commission on Women shows that only about 130 of the Philippines' nearly 400 national agencies submitted a gender and development plan during these years. This situation partly results from the absence of either incentives for compliance or penalties for non-compliance with the policy. The low compliance rate can also be explained by the lack of understanding of the law and the lack of capacity in national agencies. Other challenges include improving collection of sex-disaggregated data.

A promising example from the Department of Environment and Natural Resources

The Department of Environment and Natural Resources is one of the agencies in the Philippines that comply with the gender-responsive budget policy and the 5% budget allocation. Dedicated individuals have been able to mobilise the funds needed to address organisational concerns and to ensure capacity for research, design and monitoring of gender equality projects in the department.

AusAID and the World Bank have collaborated to support a land administration reform project ("LAMP2") to contribute to socio-economic development by supporting improvements in land administration policy, and systems and procedures in areas such as titling, adjudication, data collection and records management. The project is intended to promote and protect the rights of both women and men. A gender and development plan for the project is submitted to the Department of Environment and Natural Resources on an annual basis and a specific budget is allocated to gender equality activities. Project activities are set to be scaled up and implemented by the department at the national level. With this project and the Department of Environment and Natural Resources both allocating budgets for gender mainstreaming, regular discussions are held to ensure complementarity of activities and resource allocation.

GENDER RESPONSIVE BUDGETING IN THE UNITED KINGDOM: THE CRITICAL ROLE OF CIVIL SOCIETY

The Women's Budget Group is an independent think tank established in the United Kingdom in 1989, consisting of academics and representatives from civil society organisations and trade unions. During the term of the Labour Government elected in 1997, it held regular meetings with UK government officials and politicians. Responding to government-issued pre-budget and budget statements was a key activity, focusing (but not restricting) comments and analyses on disadvantageous changes in the tax and social security systems.

Working as an independent organisation outside the government, however, comes with both benefits and challenges. On the positive side, the group's analyses have the potential to increase both awareness and capacity among civil society organisations, and can also – in some cases – provide a platform for interaction and dialogue with the government. On the negative side, not being a part of the government limits influence and access to data as the budget statements to some degree reflect decisions and allocations already made. This has made it more difficult for the group's analyses and comments to influence the content or formulation of the budget.

When engaging in a dialogue with the government, the Women's Budget Group needs to strike a balance between representing the views and expectations of the civil society organisations working to enhance gender equality in the United Kingdom, and the need to be perceived as a constructive and responsible partner in the identification of politically realistic and implementable solutions. Neglecting the former can result in lack of support and loss of credibility, while ignoring the latter could lead to government resistance and restrict current and future opportunities to influence policies and allocations.

When the Labour Government was elected, the group's access to information and to officials improved. This demonstrates the key role of political will as well as the need to adapt to changing external conditions. The group's analyses and comments remain reactive and reformist rather than proactive and transformative, which underlines a key limitation of any external gender-responsive budget initiative regardless of political will and the level of development. Although the establishment of relationships between government officials and organisations like the Women's Budget Group and gradual changes in the outlook of key decision makers may not be immediately visible in budgets and policies, they may facilitate improvements and gradual change later.

Prerequisites for gender-responsive budgeting

Although it is impossible to provide a recipe for a successful GRB initiative, most experts agree that the following conditions appear to be necessary:

- **Political support:** in order to achieve real progress, a GRB initiative must be backed by a responsive and accountable central government. This goes for both development partners and developing partner countries.⁶ Civil society has an important role to play in ensuring that governments are accountable.

6. See Council of Europe, 2005 and Elson, 1998 and Budlender, 2000a.

- **A lasting commitment:** “one-off” GRB initiatives are unlikely to have a significant impact. Patience is needed, because it takes time to collect data and information, generate awareness and build a sense of accountability. It has been estimated that GRB initiatives must be committed for at least a three-year horizon (Budlender and Hewitt, 2003), as integral parts of the national budget. Parallel structures should be avoided.
- **The availability of data disaggregated by sex:** knowledge about gender inequalities is frequently lacking because of an absence of sex-disaggregated data. This includes information about the sex-specific coverage and outreach of public services, and data on development outcomes and opportunities for men and women respectively (Budlender 2007).

GENDER-RESPONSIVE BUDGETING IN INDIA: A LONG-TERM INITIATIVE WITH GOVERNMENT SUPPORT

The process of introducing GRB in India has been long-term, and moved forward by a combination of central government planning and pressure from civil society. Although prolonged, the process cannot be characterised as slow and steady, but rather as spurts of rapid organisational changes followed by periods of consolidation. The introduction of GRB at the central government level was marked by the publication of the first GRB analysis of the Union Budget in 2001 and the inclusion of a separate section on gender equality in the Economic Survey for 2000-01.

Prior to that, gender equality had evolved from being treated as a welfare issue addressed in budget plans through charity (from 1951 to 1974) to gradual acknowledgement of the economic dimensions of women’s development. In 1990, gender equality was for the first time addressed from an empowerment perspective. This was further reinforced in the Ninth Budget Plan (1997-2002), which identified women’s empowerment as a strategic objective and stated that at least 30% of funds/benefits in designated “women development sectors” should be allocated to women (a target that was later challenged by the observation that all ministries/departments are relevant for women). The Ninth Plan established the basis for the introduction of GRB in 2001.

Consistent civil society lobbying then led to the Ministry of Finance in 2005 soliciting all ministries to establish Gender Budgeting Cells and asking 18 ministries to submit annual reports and performance budgets highlighting budgetary allocations for women. In addition, the Ministry for Women and Child Development was established in 2006 and a separate statement on GRB was included for the first time in the Union Budget of 2005/06. Both the Tenth and the Eleventh Budget Plans – covering 2007-2012 – reinforced the GRB mandate, stipulating strict adherence to GRB across the board at the central government level.

This progress cannot, however, hide the gap between policy and practice as the implementation of GRB in India continues to be restricted by limited financial devolution, barriers to the effective participation by women in budget planning and implementation, and lack of data on both Government allocations and gender equality outcomes. Still, the combination of high-level political will and planning, along with pressure from below has brought India to a unique situation where GRB is endorsed and supported by the central Government in both words and actions. Recently, the Union Budget for 2010/11 promised a 50 per cent increase in allocations for the Ministry for Women and Child Development, signalling that the central government is interested in moving the agenda forward.

OPPORTUNITIES AND CHALLENGES FOR GENDER-RESPONSIVE PUBLIC FINANCIAL MANAGEMENT

This section identifies some challenges to initiating and implementing GRB, and suggests solutions to how PFM systems and reforms can become more gender-responsive.

Political will

Lack of political will to integrate a gender equality perspective into financial management can range from governments judging that budgets are best formulated in secret and kept away from any form of opposition, to direct resistance to gender equality. GRB activists can profitably work with civil society and others who seek increased budget transparency. “Open budgets”⁷ are still scarce, meaning that advocates for GRB would need to overcome this obstacle even if working in isolation. By joining forces with other interest groups, GRB initiatives may help to increase transparency and accountability.

There are also potential positive effects that might spring from GRB initiatives and changing budget allocations, which are likely to interest Ministries of Finance and decision makers. There is evidence that a more equal allocation of resources would increase long-term

7. The Open Budget Survey is conducted in 85 countries, documenting that 80% of governments in 2008 fail to provide adequate information for the public to hold them accountable for managing their money. See <http://www.openbudgetindex.org>.

economic growth. The World Bank (2006) finds that inequality often weakens prospects for overall prosperity and growth. GRB could thus offer a win-win situation so that gender equality activists influence the direction of PFM to strengthen gender equality, while the government achieves a more transparent and growth-enhancing budgetary process.

The capacity challenge

Even where governments are convinced of the benefits of a GRB initiative, limited local capacity can obstruct or even prevent implementation. This challenge is not unique to GRB. Lack of capacity often hampers a move towards programme-based budgeting and overall public financial management reforms in partner countries. One way to mobilise the resources needed to overcome capacity challenges could be to emphasise the potentially growth-enhancing “side-effects” of GRB and increased gender equality.⁸

Data disaggregated by sex

Another constraint to ensuring that PFM is gender-responsive is the limited availability of data disaggregated by sex, which impedes the ability to identify and address gender-based disadvantages. Initiatives directed to strengthening statistical systems in developing countries will typically involve both capacity building of the data-collecting institutions and the establishment of a data collection infrastructure. Sex-disaggregated data – once available – has the potential to benefit a range of initiatives and strengthen awareness and knowledge about existing gender inequalities.

GOVERNMENT DIALOGUE AND DATA COLLECTION IN TANZANIA

Tanzania is a leader of gender responsive budgeting in sub-Saharan Africa. This status can, to a large extent, be attributed to an early civil society initiative undertaken by the Tanzania Gender Networking Programme (TGNP) working within a broad coalition of local NGOs (FemAct). In contrast to the situation in most other developing countries, this civil society initiative has managed to engage and work with the central government in what has become an ongoing collaborative effort to improve and expand GRB analyses and data.

Overall, the GRB initiatives in Tanzania can be divided into two phases. In the first phase (1997–2001), the focus was on building an active and capable NGO coalition, developing the necessary understanding of GRB and gaining access to the central government. The second phase started in 2001 and is still ongoing. While the overall objectives and institutions involved remain unchanged, the second phase is marked by a decision to actively pursue support from the general population, creating a more broadly based, popular movement for social and economic change.

Recent achievements include a TGNP study of the costs and burden sharing associated with home-based care of HIV/AIDS patients, as well as a gender-focused analysis of water privatisation policies. Since 2004, TGNP has undertaken and published their Budget Review Position Papers, continuing to remind the government of its obligations towards women and the poor. In addition, the TGNP has taken the initiative to launch and find sponsors for a time use survey. The study that was published in 2009 was the first of its kind in Tanzania and was conducted by the National Bureau of Statistics.

Overall, the purpose and general idea behind GRB is well known and accepted in Tanzania. This is partly due to strong civil society presence and pressure, and partly due to past GRB initiatives. The ongoing collaboration between the Ministry of Water and Irrigation and the TGNP is a good example of this. At the same time, however, the capacity and resources of the Tanzanian central administration are constrained. Hence, whilst the Ministry of Finance has supported GRB initiatives in the past, the overall budgeting process in Tanzania remains stretched, implying that there is very little capacity to undertake any type of analyses during the budgeting phase. This will, of course, continue to constrain GRB activities in the future, but it has not prevented some progress.

CONCLUSION

Gender-responsive budgeting offers a means to systematically address gender equality and women’s empowerment through government budgets and financial management. GRB initiatives can translate advocacy for gender equality into the language of government officials and help accelerate pro-poor growth. GRB initiatives thus have the potential to bridge the desire to, on the one hand, make progress on gender equality and, on the other, improve aid delivery, national policies and economic outcomes.

Some challenges, however, still exist. The sustainability and success of GRB initiatives depends on political will, in situations where the interaction between gender equality advocates and government institutions is often limited at best. Limited local capacity and lack of sex-disaggregated data make addressing gender inequalities challenging. To overcome these barriers, GRB initiatives can enlist central government support and form alliances with other groups of activists who are striving for greater budgetary transparency, improved sex-disaggregated data or greater recognition of the growth-enhancing effects of reducing inequality, for example. GRB, however, remains an ambitious element of any PFM reform, and calls for a long-term perspective and patience.

8. Although focusing on more than GRB, The World Bank’s biannual newsletter promoting gender equality as smart economics provides updated examples of this approach. See www.worldbank.org/gender.

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