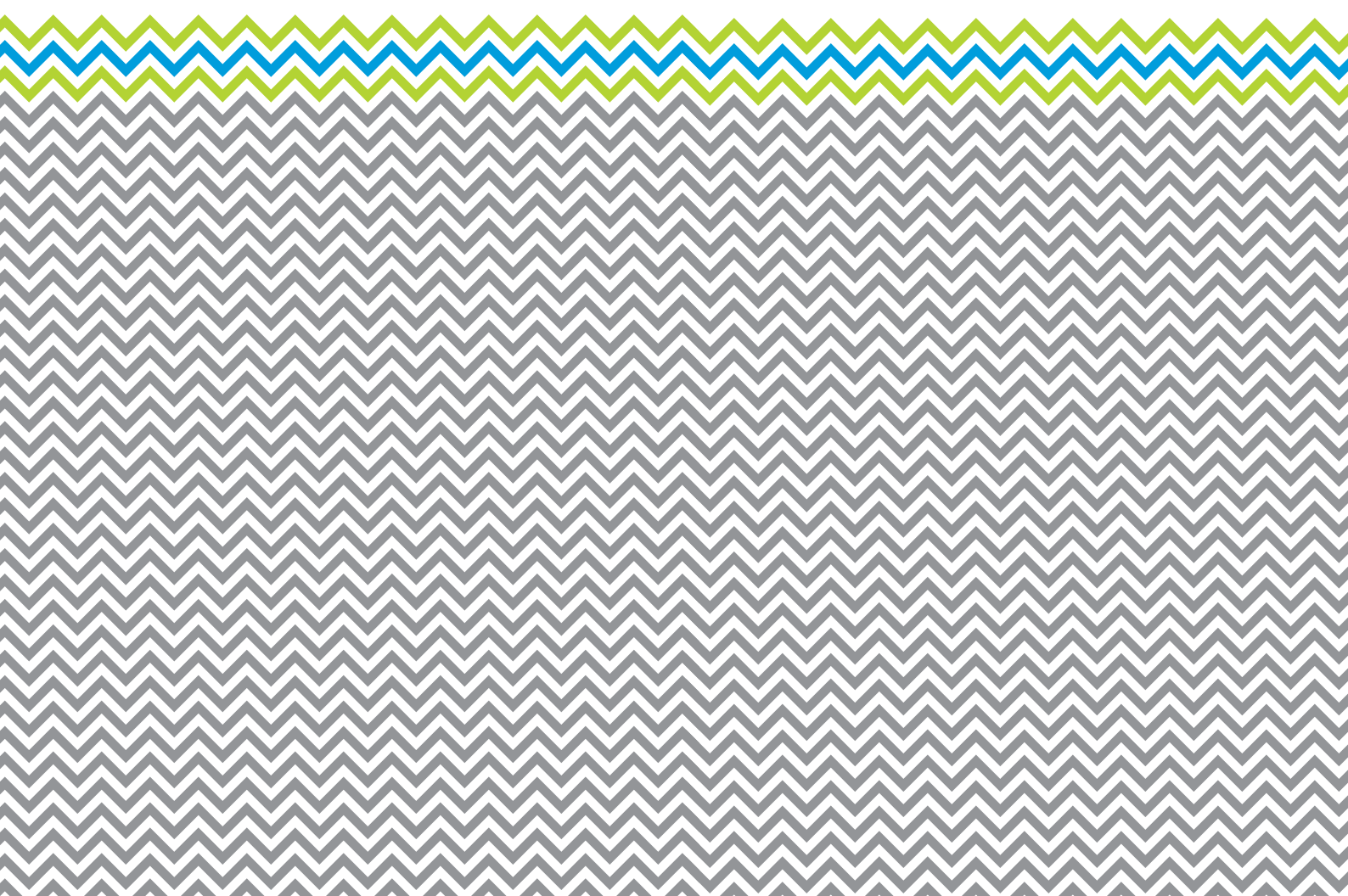




Budget Call Circulars and Gender Budget Statements in the Asia Pacific:

A REVIEW



UN Women is the United Nations organization dedicated to gender equality and the empowerment of women. A global champion for women and girls, UN Women was established to accelerate progress on meeting their rights worldwide. UN Women supports United Nations Member States as they set global standards for achieving gender equality, and works with governments and civil society to design laws, policies, programmes and services needed to implement these standards. It stands behind women's equal participation in all aspects of life, focusing on five priority areas: increasing women's leadership and participation; ending violence against women; engaging women in all aspects of peace and security processes; enhancing women's economic empowerment; and making gender equality central to national development planning and budgeting. UN Women also leads, coordinates and promotes the United Nations system's work in advancing gender equality.

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Foreword

In September this year, 193 Member States of the United Nations adopted the ambitious Post-2015 Development Agenda. Entitled “*Transforming our world: The 2030 agenda for sustainable development*”, it establishes a comprehensive, far-reaching and people-centred set of universal and transformative Goals for the next 15 years. One of the most significant aspects of the new development framework, is the overwhelming priority accorded to gender equality and the empowerment of women.

This global commitment builds on the Addis Ababa Action Agenda adopted at the Third International Conference on Financing for Development (Addis Ababa, July 2015), which affirms member states’ commitment to ensure the achievement of gender equality and calls for “significant increase in investments to close the gender gap and strengthen support for institutions in relation to gender equality and the empowerment of women at the global, regional and national levels.”

The recent twenty-year review of the Beijing Platform for Action found that underinvestment in gender equality and women’s empowerment contributed to slow and uneven progress in all 12 critical areas including economic empowerment, peace and security and women’s participation and leadership.

Implementing gender equality commitments requires that governments take action including formulating policies that eliminate gender-based discrimination and guarantee women’s rights. The effectiveness of such actions is determined by levels of financial resources, institutional capacity and accountability systems.

The adoption of the SDGs represents a momentous opportunity for member states to firm up key policy and financing priorities in order to translate these global pledges into prioritized, well-resourced actions. UN Women is calling for transformative financing — from all sources and at all levels — to ensure that these commitments are robustly resourced and all actors are held accountable for their contributions to achieving gender equality.

UN Women’s approach to gender responsive budgeting has focused on introducing strategic and sustainable changes into budgetary processes. UN Women has supported governments to incorporate gender equality considerations into their public finance management and decision-making systems while building the capacity of government actors to apply Gender Responsive Budgeting (GRB) so that budget policies and outcomes are gender-responsive and advance substantive equality. This approach also emphasizes the importance of bringing gender equality advocates, women’s rights organizations and other stakeholders into the budgeting process.

One important lesson from UN Women’s work in over 90 countries is the importance of gender responsive Budget Call Circulars and Gender Budget Statements. These tools focus attention on gender equality as an outcome of budgetary processes and enable ministries of finance to make strategic budget choices by highlighting existing gender gaps and the impact of public expenditures and revenue-raising on women and girls.

Despite their popularity, limited efforts have been made thus far to document the ways in which these tools have been employed at the country level, or to assess the extent to which these have contributed towards attaining the desired gender equality outcomes.

This report by noted GRB expert Debbie Budlender addresses this knowledge gap. Using Budget Call Circulars and Gender Budget Statements as two of the critical financial accountability tools, the author collates experiences from 17 countries, to undertake a comprehensive review of the overall strategy and also the frameworks adopted in different countries.

Budlender argues that while it is difficult to establish with certitude, the ways in which “engendered” Budget Call Circulars and Gender Budget Statements have contributed towards the achievements of desired gender equality outcomes, some tangible results/successes can be demonstrated. These include greater awareness of gender equality and how that may be reflected in policies, budget and implementation mechanisms. Furthermore, in several countries these tools have contributed towards substantial improvements in the availability of information. The report concludes with some learnings from the various country experiences that could act as discussion points to strengthen ongoing and future efforts on the same.

What this report demonstrates is that while their current practice remains limited, gender-responsive Budget Call Circulars and Gender Budget Statements offer exciting possibilities. Their true potential however, will only be realised when those outside government chambers including civil society and women’s rights organisations use these tools to inform public debate and discussion. Moreover, these efforts must be matched with action at various levels to address the existing accountability gaps in our public finance management systems.

UN Women offers this report as a resource for gender equality advocates both within and outside the government, committed to the agenda of greater accountability for gender equality.



Roberta Clarke
Regional Director
UN Women
Regional Office for Asia and the Pacific
and Representative in Thailand

Preface

The Asia Pacific region is home to some of the earliest and innovative gender responsive budget initiatives in the world. The region now comprises about a quarter of the countries worldwide that UN women estimates have engaged in GRB work.

The world's first gender budget statements were published by Australian Federal, State and Territory governments in the mid-1980s, with the federal government producing a Women's Budget Statement for 30 years. In 1992, the Philippines national government mandated in its Appropriations Act that a minimum of 5 per cent of the total budget be allocated for gender and development purposes making it the first country to institutionalize gender and development (GAD) into public finances. Under the country's decentralization reforms the GAD approach to GRB has been extended to provincial and local government. In the late 90s, the small island countries of Sri Lanka and Fiji participated in the first international GRB pilot project with the support of the Commonwealth Secretariat.

By the mid- 2000s the number of countries in the Asia Pacific region introducing GRB initiatives has more than doubled adding to the diversity of approaches. India, Nepal and Bangladesh have devised strategies that seek to provide a quantitative measure of the gender-responsiveness of expenditures on programs and projects. South Korea, Morocco (and most recently Vietnam in June 2015) have incorporated GRB into the Finance or Budget laws, a strategy that allocates a central role to the Ministry of Finance for its implementation. Other initiatives in the region, particularly at lower levels of government, have been shaped by a high degree of civil society participation. The Malaysian state of Penang's pilot initiative 2013-15, named Gender Responsive and Participatory Budgeting, merges GRB and Participatory Budgeting frameworks and methods.

While it is important to recognise different GRB approaches in the region, these initiatives also share much in common. Amongst other things, GRB initiatives draw upon a well-known body of tools. Various combinations of tools are utilised to foster a gender-disaggregated analysis of expenditure and tax policies and their resource allocations. Importantly, they also aim to change budgetary processes and funding priorities. Budget call circulars that explicitly address gender and gender budget statements are two such tools. This report written by Debbie Budlender commissioned by the UN Women Regional Office for Asia and the Pacific provides the first comprehensive review of the use of these tools in the region, the different frameworks they utilize and their strengths and limitations as a strategy.

Explicit inclusions of gender into budget call circulars- the instructions to government agencies for submitting bids for the forthcoming budget- is a feature of the GRB initiatives of countries such as Bhutan, India, Morocco, Nepal, Philippines and Timor-Leste, but the form of instructions vary. In a smaller number of cases, for example South Korea and Indonesia, an engendered budget call circular includes templates for developing a gender budget statement. This review shows that GRB initiatives that feature an annual gender budget statement mainly serve as an accountability tool. In Indonesia the gender budget statement is an internal document thus limiting any public accountability. However, Rwanda demonstrates that gender budget statements can be part of the planning and prioritization process if strongly linked with instructions in the budget call circular. In contrast, Bhutan's 2014 call circular did not provide for gender budget statement but

required gender to be prioritised in the budget submissions of agencies.

The political, economic and social contexts of a country are critical for shaping the possibilities for GRB. Engendered budget calls circulars and gender budget statements can potentially form part of a country's GRB approach provided such strategies are congruent with the country's broader context. This excellent review of budget call circulars and gender budget statements by Debbie Budlender provides a very useful guide to the future use of these tools in gender budget initiatives not only in the Asia-Pacific region but elsewhere in the world.

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August 2015

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Introduction

This report presents the findings from a desk-based review of budget call circulars and gender budget statements commissioned by the UN Women Regional Office for Asia and the Pacific. The assignment aimed to:

- review the different frameworks of budget (call) circulars that (explicitly) address gender;
- review the different frameworks of the gender budget statement;
- collate and analyse these to provide a comprehensive assessment of the two strategies, highlighting the pros and cons of the overall strategy and also the frameworks adopted for each; and
- assess the extent to which these two strategies have been able to achieve the desired outcomes.

Background

The terms of reference for the assignment note that more than 90 countries have engaged in gender-responsive budgeting (GRB) worldwide, of which more than a quarter are found in the Asia Pacific region. The source cited for this estimate in fact refers to both Asia-Pacific and Arab states. It lists the relevant countries as follows: Afghanistan, Bangladesh Cambodia, China, Egypt, Fiji, Indonesia, India, Jordan, Marshall Islands, Mongolia, Morocco, Nepal, Pakistan, Palestine, Papua New Guinea, Philippines, Samoa, Sri Lanka, South Korea, Syria, Thailand, Tunisia, Vietnam and Yemen. The number for Asia Pacific is thus slightly less than 22 (quarter of 90) as this list includes several Arab states. However, the list excludes some further countries – Australia, Bhutan, Japan, Malaysia, Maldives, South Korea and Timor Leste – that have done GRB work. The exclusion of these countries is, in part, explained by the fact that UN Women does not have a presence in all countries in the Asia-Pacific region.

The review focuses on budget call circulars and gender budget statements. The terms of reference call for a “comprehensive review of the different ways in which governments have engendered the budget circulars/call circulars and the frameworks they have adopted for the gender budget statements.” The review was to do this, among others, by identifying what information is, and is not, provided in the different frameworks. To the extent possible, the review was to assess the extent to which the use of “engendered” call circulars and gender budget statements has contributed to improved gender equality outcomes.

Virtually all countries should have a budget call circular or equivalent document that instructs government agencies how to submit their annual budget bids. However, not all call circulars include explicit or even implicit references to gender or women. Similarly, not all countries have gender budget statements – not even all those that have explicit reference to gender or women in their call circulars. Further, even among the Asia-Pacific countries listed above as having engaged in GRB, not all will have had GRB engagement on the part of government. Where government does not engage, it is highly unlikely that gender would be mentioned in the budget call circular and also unlikely that there would be gender budget statements if these are conceived as government accountability instruments. Even among the countries where governments have

engaged with GRB, they have not necessarily done so through work on the budget call circular or gender budget statements.

UN Women's Asia-Pacific regional strategy for GRB for the period 2009-2011 notes that Australia was the first known country to engage with GRB and the Philippines the first to legislate a minimum prescribed percentage of the budget to fund gender and development plans. Since 2001, UNIFEM (now UN Women) has supported seven countries in the region – Afghanistan, Bangladesh, Cambodia, India, Indonesia, Nepal and Pakistan – in respect of GRB. Of these, India, Indonesia and Nepal have been assisted in their efforts in respect of gender budget statements, and Bangladesh, India, Nepal and Pakistan in respect of engendered call circulars. The review below describes what was done in these countries, as well as other countries identified as having taken steps in respect of either call circulars or gender budget statements.

Methodology

The inception note for the review proposed a four-step approach for accessing information on the GRB work undertaken in Asia-Pacific countries. The first planned step for the review was to identify which governments in the region have engaged with GRB in ways that involve the budget call circular and/or gender budget statements. This was to be done through contacting the Ministry of Finance (or equivalent) and national gender machinery in each country and enquiring whether there has been any GRB-related work undertaken using the budget call circular and gender budget statements. The relevant officials were identified with the help of UN Women country offices.

In countries where the governments had been involved in GRB-related work, the second planned step was to ask the relevant government officials for further information in the form of the call circular; the gender budget statement; an explanation – with relevant other documents if appropriate – of how the gender budget statement relates to the “mainstream” budget documents; and any documentation – whether produced by government or other outsiders – on the GRB initiatives. The third step would involve examination of the documents obtained, and the fourth step, follow-up with the officials to enquire about perceived successes (including in respect of gender equality outcomes) as well as challenges encountered.

In reality, what happened for a particular country rarely followed the planned sequence listed above. Firstly, UN Women officials were themselves able to provide some information on the countries that had engaged in GRB. Secondly, government officials generally did not respond to requests for information. Thirdly, information was available through other routes. Consequently, the review draws primarily on information provided by UN Women officials in various countries, experts and gender advocates in various countries, and information from the author's previous personal engagement in or with the various countries. It also draws on recent work undertaken for the International Budget Partnership that explored what climate change advocates might learn from GRB experience (Budlender, 2014). The lack of response from most government officials means that the review may not be completely comprehensive. However, it is unlikely that no information would have been made available on a particular country with more than minor work on budget call circulars and gender budget statements.

In addition to identifying and following up on the work undertaken in Asia-Pacific countries on engendered call circulars and gender budget statements, information on initiatives in select other countries known to have undertaken significant work on these instruments was followed up. The countries were selected so as to show the variety of ways in which this type of work

can be undertaken. In some of these cases relevant documents were already available through previous work (whether as a direct participant or as someone who has written on this topic previously). Where possible, there was follow up to find out about subsequent developments.

Structure of the review report

The rest of the report comprises the following sections:

- Explanation as to what budget call circulars and gender budget statements are;
- country descriptions for all countries reporting some relevant activity, including a description of formats and conceptual framework used, key actors, agencies reporting and duration of initiative;
- discussion of trends and other observations emerging from the country descriptions of the previous section;
- brief conclusion on learnings for other countries (and development partners and civil society organisations) in respect of use of engendered call circulars and gender budget statements.

The country descriptions are presented in alphabetical order, with countries from outside the region interspersed with regional countries. The key documentary and person sources are indicated with footnotes at the start of each section or sub-section. Documents other than the call circulars and gender budget statements are listed in the reference section at the end of this document. Many of the countries covered may have undertaken a range of GRB related activities. However, the descriptions focus on the call circulars and gender budget statements rather than attempting to cover all GRB-related work undertaken in a particular country. Countries that have to date not done work related to call circulars and gender budget statements are not covered in this report even if they have done other GRB work and in some cases may be planning to do work related to call circulars and gender budget statements. A separate paper has been commissioned by UN Women to explore the nature of GRB work in the region more generally.

Budget call circulars and gender budget statements¹

Call circulars

Call circulars are the official notices that are issued by the Ministry of Finance or equivalent agency in a country towards the beginning of each annual budget cycle. The circular instructs government agencies how they must submit their bids or demands for budget allocations for the coming year. In some countries the notice may have another name, such as budget guidelines or Treasury guidelines, but the purpose is basically the same. In some countries, several circulars are issued at different points in the budget cycle.

The call circular goes to all spending agencies (ministries, departments and other government-funded institutions). It may inform each agency what its budget “ceiling” for the next year is i.e. how much in total is likely to be allocated to the agency. In some cases the call circular describes government priorities that should be addressed through the activities to be funded. The circular also gives instructions to the agencies about how they should construct and format the draft budget for the coming year and how they should present the motivations for this budget. In many cases the circular includes, or is accompanied, by a set of forms that must be completed. The planning and budget officials within the agencies then use this format to draw up their budget submissions. These submissions are subsequently inspected by, and negotiated with the Ministry of Finance or Planning Commission (or equivalent central agencies, the names of which may differ by country) before going to the Cabinet.

The format of budget submissions differs widely across countries. Some submissions consist mainly of tables of financial numbers. Others – especially where countries are moving towards programme or performance budgeting – include more narrative, as well as numbers showing delivery performance, such as the number of clinics built or planned, and the number of students enrolled. The submissions made in response to the call circular are generally not publicly available; they are internal working documents of the government.

Call circulars can be made more gender-responsive by stating explicitly that gender should be reflected in the submissions, and will be considered an important criterion during negotiations. This should create an incentive for agencies to budget in a gender-responsive way. Another way that the circulars can be improved from a gender perspective is to require that all relevant indicators be sex-disaggregated, and that gender-related indicators be included wherever relevant.

¹ This section draws heavily on Budlender, 2006

The more clearly a call circular specifies how gender should be specified, the more likely it is that agencies will consider the issue carefully and specify in a clear way what they intend to do. If a call circular states only that agencies should “consider gender” in their submissions, many agencies may respond by simply adding the words “especially women”, “gender” and “gender-responsive” at various points, or by changing all references from “people” to “women and men”. The country examples below illustrate a range of ways in which more specific guidance has been given. In some cases, the call circular is supplemented with appendices, guidance notes or manuals that specify in more detail how gender can be incorporated, including through examples.

Gender budget statements

A gender budget statement is usually described as a gender-specific accountability document produced by a government agency to show what its programmes and budgets are doing in respect of gender. They are described as accountability documents because the first such statements were typically tabled in parliament, often together with the standard budget documents. The word “statement” thus mirrored the use of this term for standard budget documents tabled in parliament. Where a gender budget statement is an accountability document, it is generally prepared after government agencies have completed the process of drawing up the budget and allocating resources to different programmes in response to the annual call circular. Preparation of the gender budget statement is therefore not part of the process of prioritisation of policies and budgets.

As seen from the country descriptions presented below, some countries have internal government documents used at an earlier stage of the budget process which may be called gender budget statements. These documents are meant to inform budget prioritisation. These statements may be made publicly available in full, or the information they contain may appear only in summarised form in documents tabled in parliament or made publicly available in other ways. Alternatively, the information in these gender budget statements may not be made public at all. As seen below from the country case studies, the format and content of gender budget statements vary across countries.

Call circulars and gender budget statements are linked to the extent that a gender budget statement used in the budget prioritisation process will usually be named and described as a requirement in the call circular. A gender budget statement intended as a post-planning accountability document for parliament and other external stakeholders may or may not be described in the call circular.

Country-by-country descriptions

AUSTRALIA ²

Australia was the first country to produce gender budget statements, and did so in the mid-1980s. It continued to produce statements every year until 2014. Changes in government, among other factors, resulted in changes in the format and content of the statements over the years.

The first known GRB exercise was initiated in Australia by the national gender machinery, the Office on the Status of Women, in the mid-1980s. In the earlier years Australia had inside-government GRB initiatives at both federal and state level. Economist Rhonda Sharp developed a framework for the state of South Australia that influenced many subsequent GRB initiatives beyond the country. In South Australia, the gender budget statements developed at sector (department) level distinguished between three categories of “women’s” expenditure, namely:

1. expenditure targeted specifically at women/gender, such as university scholarships for young women;
2. expenditure to promote women’s advancement within government employment, such as managerial training for women or spending on child care facilities; and
3. all other expenditure assessed for its importance in promoting equality between women and men.

The tables below show examples of category 1 and category 3 expenditures within the Department of Agriculture from an early budget statement in South Australia.

Category 1 expenditures for the Australian Department of Agriculture

Allocations specifically targeted to women and girls (Expenditure Category 1)	
Project	Women’s Agricultural Bureau
Aim	To encourage interest and participation in the development of rural life, particularly in agriculture To encourage educational and cultural opportunities at all levels To influence policy making at all levels
Issues	Most women on family farms are members of business partnerships and have responsibility for financial record-keeping. Many do not have any formal training in business management
Activity 1	Financial Planning Seminars for Women coordinated by the Women’s Agricultural Bureau
Indicator	Twenty-five participants per seminar. In 1989-90 averaged 22 participants per seminar
Action	14 seminars in 1989-90
Expected outcome	Greater skill and confidence in financial management issues

² Budlender, 2014; Sharp & Broomhill, 2013; Rhonda Sharp

Allocations specifically targeted to women and girls (Expenditure Category 1)	
Project	Women's Agricultural Bureau
Activity 2	Computer workshops for rural women coordinated by Women's Agricultural Bureau
Action	8 courses conducted in 1989-90
Expected Outcome	Women on farm properties benefit from information about new technology relevant to farm tasks
Expenditure	1988-89 \$42,000 1989-90 \$50,000
Full-time equivalent staff	1.0

Category 3 expenditures for the Australian Department of Agriculture

General Allocations - impact of key activities on women/girls (Expenditure Category 3)	
Program	Animal Industries
Issues	The current level of child infection from dogs is a danger to the health of the children, as well as a problem for women who are the primary care givers.
Activity	Study of worms and infectious skin conditions in dogs in Aboriginal communities, and cross infection rates of humans, particularly children
Indicator	Level of Infection
Action	Survey the kinds of infections currently present in dogs at Emabella and design a program to treat them
Expected outcome	Reduction in infections currently present in dogs and in humans
Expenditure	1988-89 \$- 1989-90 \$15,000

Sharp & Broomhill's (2013) case study of GRB in Australia describes the evolution of the approach at the federal level. The authors note that production of gender budget statements has been a defining feature of Australian government GRB and that statements were produced over many years, despite changes in the ruling party. However, there have been changes over time, including in the process of producing the statements, the quality of analysis and the status of the document. The authors distinguish three broad periods, each associated with a different political party, namely the Hawke-Keating Labor government (1983–1996); Howard Liberal/National government (1996–2007) and Rudd-Gillard Labour government (2007–2013).

Australia's national women's machinery that was established in the 1970s and further developed during the 1980s played a leading role in the first years. It did so with the support of a strong women's movement, some of whose activists moved into government and became known as "femocrats". The seeds for the initiative were planted in a discussion on how to influence non-gender-specific (mainstream) budget expenditures. The discussion was informed by a 1983 requirement that all Cabinet submissions for the new Labour government include a statement discussing the impact on women. The GRB initiative thus, from the start, required that federal departments discuss the impact of their activities on women and men using a standardised format. The collated information formed part of a document circulated on budget night by the Prime Minister. After a National Agenda for Women was adopted in 1987, the subsequent budget statements described how the budget would take forward the agenda. The statement included a set of gender equality indicators relevant for the agenda. The focus was primarily on expenditure, but there was sometimes also discussion of revenue measures.

In the first phase, for the period 1985/86-1993/94, the annual GBS was approximately 300 pages in length. In 1987, there was also a summary version of 32 pages. In 1994/95 and 1995/96, the main document was much shorter than before, which Sharp & Broomhill see as indicating some loss of momentum.

In the second phase, the Howard government's GBS took the form of a ministerial statement released as a budget paper. The title changed each year, but for each of the first three years it included the words "our Commitment to Women". Over time, the link to the budget, and reference to budget figures, decreased. The national women's machinery now bore the main responsibility for producing the paper, unlike in the earlier years when each government agency had produced an assessment of its own policy and budget. By the time the 2005-06 budget was tabled, the paper was entitled "What the Government is Doing for Women 2005-06" and was, in effect, no longer a gender budget statement. In early 2005, the government announced that it would introduce a Family Impact Statement. In the years that followed, this replaced what had been the GBS, effectively subsuming "women" into "families".

In 2008, the Rudd Labour government reintroduced a GBS for its first budget. Statements were produced for each of the following years up to and including 2013, although the name was changed to "Women's Budget Highlights" rather than "Women's Budget Statement" for the final two years. Sharp & Broomhill (2013) observe that the quality of the gender analysis improved over the period, but there was limited, and inconsistent, information on budget (allocation and expenditure) numbers. Responsibility for the statement lay primarily with the Office for Women rather than with the line agencies. Further, the GBS was produced towards the end of the budget process rather than earlier on when it could have influenced allocations.

In 2014, with another change of government, for the first time in 30 years the Australian government no longer produced a gender budget statement of any kind. Indeed, the Abbott Conservative government did not publish any budget impact information.

There were, however, statements of some kind produced from within civil society. The Australian Labour Party, which continues to see women as an important constituency, produced the "Women's 2014 Budget Reply Statement". The party also commissioned a microsimulation study on the impact of the budget on different income groups which was discussed widely in the media and highlighted how single parents (85% women) would be particularly adversely affected.

Labor's Budget Reply Statement is presented in a narrative format, and not always clearly linked to budget allocations, but contains many numbers. It is presented in a tabular format. The first column, "Policy", shapes the categorisation and defines broad policy areas, such as "supporting families". The other columns are "Measure" (describing what the non-Labour government is actually planning), "Impact on Women" (discussing the likely gendered impact), and "Labor's Record" (summarising what the Labour Party achieved in the given area while in power. In a few cases (for example, the policy area of indigenous families), the gender angle is not reflected strongly and the discussion seems to be more about disadvantage in general than about gender in particular.

The civil society National Foundation for Australian Women produced "Budget 2014-15 – A gender lens." The foundation had produced commentary on gender and the budget in previous years, but produced a much more detailed publication in 2014 in the absence of a government statement. Unlike the Labour Party's publication, the foundation's document commends a few measures, but overall it is critical of government plans.

The first five sections of the Foundation’s document consist of an introduction, a description of the budget environment, a summary of findings as to whether women are disproportionately affected by budget measures and recommendations. This is followed by a more detailed discussion of specific budget measures in respect of ten issues, some of which (for example, health and education) could be regarded as government sectors, but most of which relate to issues (for example, income support, child care, paid parental leave, and disability). The final subsection highlights other budget decisions including foreign aid-related decisions that are relevant for women. Overall, the document expresses particular concern about the budget deficit and that this will mean that the government will not follow through on its commitments to women.

BANGLADESH³

Since 2009, the Bangladesh government has been producing an annual gender budget report that can be considered a form of gender budget statement. The first budget call circular issued annually specifies the format to be used for reporting on contributions to poverty reduction and “women’s advancement” as well as the criteria to be used in scoring the poverty and gender impact of each expenditure. Gender “shares” for each expenditure are also calculated using the specially developed RCGP (Recurrent, Capital, Gender and Poverty) database and model.

In 2009, the Bangladesh government began producing an annual budget report that can be considered a form of gender budget statement. The focus on gender was introduced alongside a focus on poverty. In the first year the report covered four ministries, in the second year ten ministries, and in the third year 20 ministries. The coverage has extended to include more ministries since then, as discussed below. The report and other GRB work in Bangladesh were introduced within the context of a larger public finance reform structured around introduction of a Medium Term Budget Framework (MTBF). The MTBF was piloted in four ministries in 2006, and by 2012 was rolled out to all 56 ministries.

Currently, the first budget call circular issued for each year, Budget Call Circular-1, requires that all ministries and all divisions within the ministry consider poverty reduction and “women’s advancement” related impacts in respect of their strategic objectives and associated projects and programmes. Several different forms are specified for this purpose, some at the ministry and others at the divisional level. In one form (Form 4 of part B), agencies must specify what proportion of the allocation for each project or programme will be of direct benefit to (a) poor people and (b) women. The final Ministry Budget Framework document must include a table showing poverty and gender-related allocations within the agency’s budget. This table is generated in part from an RCGP (Recurrent, Capital, Gender and Poverty) model which is discussed in more detail below.

The instructions provided to ministries in the call circular include 14 “standards” (or criteria) for assessing the poverty and gender impact and assigning a percentage. The standards are: (a) access to health care and improved nutrition; (b) access to public properties and services; (c) access to education and training; (d) reduced daily working hours of women; (e) women’s participation in labour market and income-generating activities; (f) enhanced social safety and reduced probable vulnerability and risk for women; (g) women’s empowerment (related to decision-making); (h) women’s participation in national and international forums; (i) safety and free movement for women; (j) monitoring and evaluation; (k) increased social status of women; (l) access to law and justice for women; (m) information technology for women; and (n) reduced violence and oppression. The guidelines state that the percentage should be in the following ranges, based on qualitative assessment of the programme concerned:

³ Siddique, 2011; Siddique, 2013.

- **Zero:** No likely improvement in women’s advancement
- **1-33 per cent:** Low level of benefit for women
- **34-66 per cent:** Medium level of benefit for women
- **67-99 per cent:** High level of benefit
- **100 per cent:** Women’s advancement is the specific aim of the project or programme

The call circular states that key performance indicators should also be sex-disaggregated where data are available. Up to two indicators can be added to the usual maximum of three indicators per department or agency if activities are deemed to have a significant impact on poverty reduction or women’s advancement.

The RGCP database was developed in 2003, to support achievement of one of the conditions required for access to a loan from the International Monetary Fund’s Poverty Reduction and Growth Facility, namely an increase in the poverty reduction-related allocation of at least 1 per cent of gross domestic product (GDP) per year. The RGCP database is separate from, but interfaces with, the budget databases of the Ministry of Finance and Comptroller General of Accounts. It allows users to enter estimated percentages of allocations for more than 1,000 projects of the development budget. It uses a pre-defined logic to assign percentages for standard categories in the revenue (largely operating) budget as follows:

- **Pay and allowances; advances; water; office equipment and furniture:** based on the ratio of female employees of the unit;
- **Non-water utility bills:** 5 per cent on the argument that senior officers are the main users and women account for less than 5 per cent of senior officers;
- **Stationary, motor vehicle and other fixed assets:** 0 per cent;
- **Office equipment and furniture:** as per ratio of female employees of the organization/operation unit;
- **Training expenses:** Based on the ratio of female beneficiaries;
- **Pension benefits:** Small (unspecified) percentage because very few retired employees are female.

As can be seen from the descriptions above, the percentages for the operational expenditures mostly relate to the gender profile of government employees rather than that of beneficiaries. A further complication is that development projects are assigned to four categories. In each category, a “gender-neutral” proportion of the budget relating to expenditures such as procurement and materials was excluded from assessment for contribution to gender equality. This categorisation can sometimes result in RGCP results that are counter-intuitive.

In addition to these general rules, the RGCP database assigns 100 per cent for revenue and development allocations seen as women-targeted. These include all allocations under the Ministry of Women & Children Affairs other than those for the secretariat; all allocations for mother and child health and family planning in the Ministry of Health & Family Welfare; the micro-credit programme for women in the Ministry of Local Government and Rural Development and Co-operatives; allocations for women’s education; and social security projects for women. Siddique (2013) acknowledges that these allocations might need refinement.

The Finance Ministry tabled analysis entitled “Women’s Advancement and Rights” alongside the annual budget for the first time in respect of the 2009-10 financial year. The 2013–14 gender report reviews how 40 ministries/divisions have dealt with women’s advancement and rights issues in their budget. The ministries’ gender budgeting reports are available on the Ministry of

Finance’s website.⁴ Each report must be downloaded separately, and in total the reports amount to 262 pages for the 2014-15 financial year. The length of ministry reports varies substantially. For example, the report by the Ministry of Education is 12 pages in length but that of Power is only four pages in length. The reports of all the ministries are compiled into a single document by a consultant to the Ministry of Finance.

Section 1 of the composite report discusses the budgets of seven ministries under the heading “Empowering Women and Enhancing their Social Dignity”. Section 2 discusses the budgets of nine ministries grouped under the heading “Improving Women’s Productivity and Participation in the Labour Market”. Finally, Section 3 discusses the budgets of 24 ministries grouped under the heading “Widening Women’s Effective Access to General Public Sector Services and Income Generating Activities”.

The activities of the seven ministries in section one are reported more comprehensively than those of others. These reports discuss the Ministry’s importance for the national economy and society; constitutional and policy obligations; functions and relevant policies and directives on women’s advancement, strategic objectives and activities; gender gaps, obstacles and recommendations to address the gaps. The reports for the other sections are less fully developed. The reports in section one include qualitative “success stories” in respect of individual women benefiting from the ministry’s programmes and projects.

The following table, for the Ministry of Agriculture and Fisheries illustrates the standardised computation of “women’s share” of expenditure as well as ministry-specific indicators. The shares, unfortunately, do not relate to the budget year (2014/15 in this case), but instead to past years.

(Taka in crore)

Description	Budget 2013-14			Revised 2012-13			Budget 2012-13		
	Budget	Women Share		Revised	Women Share		Budget	Women Share	
		Women	%		Women	%		Women	%
Total National Budget	2,50,497	66,739	26.64	2,16,220	59,756	27.64	2,22,491	61,567	27.67
Ministry Budget	1,344	429	31.92	1,065	321	30.14	1,063	345	32.46
Development	702	357	50.85	460	252	54.78	500	282	56.4
Non-development	643	72	11.2	605	69	11.4	562	64	11.39

Source: RCGP database

Key Performance Indicators (KPIs) of the Ministry in Relation to Women’s Advancement and Rights

Indicator	Unit	Actual		
		2010-11	2011-12	2012-13
1	2	3	4	5
Women’s participation in trainings on control and prevention of diseases of poultry and livestock	Person (in lac)	4.12	4.18	4.54
Women’s employment in pisciculture sector	Person (in lac)	12.30	13.47	14.56

4 http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=280&Itemid=1

The table below, for the Power Division in the third grouping of agencies, illustrates that women’s share can be relatively high even in “non-traditional” areas. What is unexpected, is the extent to which the percentage share varies between the two years. This suggests that the percentages are not as reliable as the two decimal places indicate.

Women’s Share in Division’s Total Expenditure

(Taka in crore)

Description	Budget 2014-15			Revised 2013-14			Budget 2013-14		
	Budget	Women Share		Revised	Women Share		Budget	Women Share	
		Women	%		Women	%		Women	%
Total National Budget	2,50,497	66,739	26.64	2,16,220	59,756	27.64	2,22,491	61,657	27.67
Ministry Budget	9,284	3,137	33.79	7,959	3,232	40.61	9,060	3,780	41.72
Development	9,284	3,137	33.79	7,959	3,232	40.61	9,060	3,780	41.72
Non Development	11	1	9.09	7	1	14.29	7	1	14.29

Source: RCGP database

As the description above illustrates, Bangladesh’s approach has developed over time and is likely to develop further in the coming years. Although the ongoing development allows refinement, it may make it difficult for officials to gain the necessary knowledge and skills to oversee the process (on the side of the central ministries) and to produce good analysis (on the side of the spending agencies).

BHUTAN⁵

Bhutan referred to gender for the first time in its budget call circular for 2014/15. For 2015/16, the call circular is more specific, although the gender-related requirements apply only to three ministries and do not mandate that information on actual allocations be provided.

Bhutan’s Eleventh Five Year Plan (2013-2018) envisages implementation of the country’s Gender Responsive Planning and Budgeting Strategy. Bhutan’s six-page budget call circular of January 2014 subsequently included the following sentence on the first page:

In formulating the budget proposal, budgetary agencies are required to ensure that budget proposals are gender responsive and incorporate ECP [Environment, Climate Change and Poverty] initiatives.

The Ministry of Finance’s 112-page “National Budget Financial Year 2014-15” includes a short section on “Gender Responsive Budgeting” in Chapter IV. This chapter, although entitled “Budget estimates for the FY 2014-15” is primarily discursive, with the narrative interspersed with non-standardised tables. The section on GRB is situated between sections on Sports and Local Government. The section on GRB reads as follows:

Although policies are in place to address the issues related to gender and socio-economic equality, the concept of Gender Responsive Planning & Budgeting (GRPB) is quite new. To adopt this concept, high level sensitization programmes and workshops have been conducted and initiatives have been already taken to work towards implementing

5 Rinzi Pem; Khunzang Lhamu; Bhumika Jhamb

GRPB. The Budget Call Notification to the agencies this year also urged to make their budget gender responsive.

Bhutan has initiated adopting GRPB process and is yet to be completed with technical assistance from UN. A proper framework to report on GRPB is under progress and therefore, it will be too early to make any assessment on this budget from gender perspective.

In this year, about Nu.225.208 million have been provided to the agencies directly involved in promoting gender equality like National Commission for Women and Children, Women and Child Protection Unit (RBP), Reproductive Health Program (MoH), Special Education Division and Non Formal Education (MoE) and construction of infrastructure under various schools for girl students.

The budget call circular for 2015/16 is more specific than for 2014/15, although the gender-related requirements apply to only three ministries and do not mandate that information on actual allocations be provided. The relevant paragraph in the six-page circular reads as follows:

Towards promoting gender equality and women empowerment, the RGoB [Royal Government of Bhutan] is initiating gender responsive planning and budgeting in three ministries, i.e. Agriculture and Forests, Education and Health. These Ministries are required to provide a narrative policy statement in their proposals with the following information:

- a. Ministry's policies and Key Result Areas (KRAs) stating how they contribute to gender related goals with examples of physical and financial data if available;*
- b. priority issues that need to be addressed to promote gender equality;*
- c. indicate 2-3 relevant interventions/strategies/activities.*

CHINA⁶

In 2009, officials of Jiaozuo City produced a multi-volume publication presenting gender analysis of key budget allocations in education, employment, public health, cultural activities, family planning and poverty alleviation.

In 2009, Jiaozuo City in Henan province for the first time produced a multi-volume publication presenting gender analysis of key allocations in education, employment, public health, cultural activities, family planning and poverty alleviation. The publication was produced by city officials following their participation in a workshop for civil society on gender-responsive budgeting organised by The Asia Foundation. The GRB work in the city is one aspect of a broader range of budget reforms, loosely termed participatory budgeting. As another aspect of the reform, the City has made virtually all its budget-related information publicly available, including through touch-screens in public places. The gender report is produced only in Chinese.

6 Personal observation

INDIA⁷

In 2005/06, the first gender budget statement appeared in India's Union budget documents. The statement, which has continued to be produced each year, takes the form of a table of budgetary allocations for programmes/schemes deemed to be benefiting women. The table is presented in two parts – the first showing schemes targeted 100 per cent at women, and the second showing what the call circular refers to as “gender neutral programmes”, for which 30 per cent or more of beneficiaries are estimated to be women.

In India, the report of the Expert Group on Classification System of Government Transactions under the leadership of the then Chief Economic Advisor to the government, Ashok Lahiri, laid the basis for formal introduction of GRB. The expert group submitted its report in July 2004 and broadly defined how ministries/departments should report on gender-relevant allocations. In the same year, the Ministry of Finance mandated the establishment of gender budgeting cells (GBCs) in all ministries/departments. In 2005/06, the first gender budget statement appeared in the Union budget documents. The statement presented, in tabular format, the budgetary allocations for programmes/schemes deemed to be benefiting women.

The statement, which continues to be published annually, consists of two tables. Part A lists schemes “for women” in which 100 per cent allocation is targeted at women or girls, while Part B lists “pro-women” schemes in which 30 per cent or more of the beneficiaries are likely to be women. The 30 per cent mirrors the Women's Component Plans introduced in the Ninth Five Year Plan (1997-2002), which specified that 30 per cent of all developmental programmes and schemes should be earmarked for women. 18 agencies were also asked to submit the provisions and physical targets benefiting women in their annual reports/performance budgets (Chakraborty, 2013), but this aspect does not seem to be reported on in the literature.

The instructions in the call circular read as follows (extract from circular for 2013/14), with further similar instructions for Statement 21 for schedules castes and tribes, and Statement 22 for the welfare of children. The way in which the term “gender-neutral” is used in the call circular is unusual:

11.1 Statement No. 20 “Gender Budgeting” in Expenditure Budget Vol. 1. For Budget 2013-14, all the Ministries are required to prepare the statement (Budget Estimates 2012-2013, Revised Estimates 2012-2013 and Budget Estimates 2013-2014, Plan and Non-Plan) which reflect the respective beneficiary class identification in order to highlight the quantum of public expenditure earmarked for (a) women specific programmes (100% provision) and (b) pro-women allocations (at least 30% provision) for gender neutral programmes, in respect of the budget provisions, administered by various Ministries/Departments and send to the Budget Division for consolidation along with SBES for Plan.

For Statement No. 20 – Gender Budgeting in Expenditure Budget Vol. 1, all Ministries and Departments are required to carefully scrutinize their Detailed Demands for Grants and identify such programmes/schemes that fulfil the above objectives, along with their budget provisions for inclusion in the above Statement. Information in the format of the statement (Statement No. 20, Expenditure Budget Vol. 1) may be sent in two parts, Part “A” reflecting 100% provisions and Part “B” reflecting the specified percentage provisions for pro-women allocations respectively.

7 Budlender, 2014; Chakraborty, 2013; Mishra & Sinha, 2012

The tables below are extracts from the Part A and B lists for 2014-2015.

Part A: Expenditures for which 100 per cent is targeted at women

(in crores of rupees)

Ministry/Department	2013-14 Budget			2013-14 Revised			2014-15 Budget		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan	Total
Demand No. 2 Department of Agriculture Research and Education									
1. Directorate of Women in Agriculture	4.90	3.78	8.68	1.80	3.32	5.12	1.80	3.75	5.55
2. All India Co-ordinated Research Project on Home Science	15.67	-	15.61	9.35	-	9.35	9.40	-	9.40
Total	20.51	3.78	24.29	11.15	3.32	14.47	11.20	3.75	14.95
Demand No 13 Department of Post									
1. Estates Management	-	-	-	-	-	-	1.50	-	1.50
Demand No 14 Department of Telecommunications									
1. Amenities to staff	-	0.25	0.25	-	0.20	0.20	-	0.25	0.25
2. Universal Service Obligation Scheme	1.50	-	1.50	1.50	-	1.50	1.50	-	1.50
Total	1.50	0.25	1.75	1.50	0.20	1.70	1.50	0.25	1.75

Note: Amounts in 10 million (crores) Indian Rupees

Part B: Expenditures for more than 30 per cent of beneficiaries are female

Ministry/Department	2013-14 Budget			2013-14 Revised			2014-15 Budget		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan	Total
Part B - 30% Women Specific Programmes									
Demand No 1 Department of Agriculture and Cooperation									
1. Technology Mission on Cotton	4.50	-	4.50	3.60	-	3.60	-	-	-
2. Jute Technology	2.10	-	2.10	1.45	0	1.45	-	-	-
3. Integrated Oilseeds/Oilpalm/Pulses and Maize Development	90.00	-	90.00	90.00	-	90.00	-	-	-
4. Support to State Extension Services	83.00	-	83.00	70.00	-	70.00	-	-	-
5. National Food Security Mission	675.00	-	675.00	580.00	-	580.00	-	-	-
6. Extension Support to Central Institutions	1.00	-	1.00	-	-	-	-	-	-
7. Mass Media Support to Agricultural Extension	60.00	-	30.00	60.00	-	60.00	-	-	-
8. Establishment of Agri-Clinic and Agri-business Centres	2.00	-	2.00	2.00	0	2.00	0	0	0
9. National Food Security Mission	-	-	-	-	-	-	660.00	-	660.00
10. National Mission on Oilseeds and Oil Palm							90.00		90.00
Total	917.60		917.60	807.05		807.05	750.00		750.00

Note: Amounts in 10 million (crores) Indian Rupees

The Part A/Part B tabular format has remained in place as the main GRB effort of Government of India although Mishra & Sinha (2012) note that the expert group had envisaged GRB extending both deeper and wider than this. The gender/women tables have counterparts in respect of other groups, such as children. The tables are published as Statement 20 of the Expenditure Budget, Volume 1. In 2012, 33 “demands for grants” out of a total of 106 contributed to the GBS, an increase from the ten reported in 2005/06. By 2013, 54 (slightly more than half) of the ministry departments had gender budgeting cells.

The simple “one-number” format may at first seem “user-friendly”, but can be misleading. Over the years, civil society and other commentators have pointed out weaknesses in the approach. Some of the weaknesses relate to apparent flouting of the “rules”. For example, some of the schemes listed in Part A may not be targeted exclusively at women; and schemes that target children may be assumed as 100 per cent targeting women, perhaps on the premise that women are responsible for children. For Part A, the format does not require the agencies to explain how they estimated the female percentage of beneficiaries. There is also no subsequent reporting of actual beneficiaries.

Other weaknesses relate to conceptual questions. For example, Mishra & Sinha (2012) note that while “Washing and Drying of Women’s Laundry (in a Police demand) and Engaging Women Employees on Contract (in a Home Affairs demand)” may have women as beneficiaries, these allocations do not necessarily promote women’s empowerment or gender equality. They note that, instead, the second example suggests disadvantage, in that the women are not employed in permanent posts. They use these two examples to question a categorisation that is based simply on the sex of the individuals targeted.

Chakraborty (2013) reports that the Ministry of Women and Child Development has conducted GRB exercises in 15 states and included this analysis as a chapter in its annual report. This does not, however, necessarily constitute a gender budget statement in the sense of a regular (annual) report on budget allocations. Some states – including Bihar, Chhattisgarh, Gujarat, Karnataka, Madhya Pradesh, Rajasthan and Tripura – produce gender budget statements. The frameworks used differ across the states.

INDONESIA⁸

Gender budget statements at central government level in Indonesia respond to a 2009 regulation that provides for introduction of a “gender responsive budget analysis tool” into the budgeting process. Since the 2009 regulation the Minister of Finance has issued annual regulations, similar to call circulars, in respect of the process for annual work plan and budget submission for the ministries and government bodies. These circulars require all agencies to produce gender budget statements, the format for which is based on the performance budgeting system introduced in 2010 for central government.

Gender budget statements were first introduced at the central government level in Indonesia as a collaborative effort of several lead agencies, supported by development partners, including UN Women, the Canadian International Development Agency, and The Asia Foundation. The leading agencies within the government are Bappenas (the National Planning Commission), the Ministry of Women Empowerment and Child Protection (MWECP) and the Ministry of Finance (MOF). The Ministry of Home Affairs is also considered a leading agency given the coordination role it plays in respect of regional (local) governments. MWECP has also drawn on expertise from civil society partners who engaged in gender budget advocacy at the local level. The exercise responds to

8 Budlender, 2014; Maya Rostanty

a regulation (Permenkeu No 119/PMK.02/2009) that provides for introduction of a “gender responsive budget analysis tool” into the budgeting process. The 2009 regulation was followed by the annual regulation issued by the Minister of Finance in respect of the process of annual work plan and budget submission for the ministries and government bodies. Similar regulations were issued by MOF in subsequent years.

Indonesia has 38 ministries. The gender budget statement format was piloted in seven ministries in 2010. Thereafter, piloting continued for a further three years. In 2011, 11 ministries produced statements while in 2012 and 2013, 19 ministries did so. Currently, gender budget statements and gender analysis of the terms of reference for development projects are, at least in theory, obligatory components of the annual budget work plans and budget developed by ministries for submission to MOF’s Directorate General of Budget. In 2014, more than 20 ministries submitted statements. The GRB steering committee planned to start piloting at the provincial level in 2012. However, four provinces started already in 2010, each issuing its own regulations.

The chosen approach builds on the performance budgeting system introduced into the central government in Indonesia in 2010. For GRB, each ministry is required to select a number of activities (*kegiatan*) or sub-activities considered especially important from a gender perspective, and to describe them using a set format. The gender budget statements are drawn up by government officials. Typically, the officials concerned are from the planning bureau (*biro perencanaan*), together with sectoral/thematic staff where needed.

The 2012 Joint Circular Letter of Bappenas, MWECP, MOF and Ministry of Home Affairs on National Strategy to Accelerate Gender Mainstreaming through Gender Responsive Planning had two appendices that are relevant for our purposes – one for (central) ministries and agencies, and the other for local governments. The appendices were produced as separate MWECP publications, with assistance from the non-governmental organisation Pattiro and development partners. The appendix for the central agencies is 117 pages in length. Annex 1 of the central agency appendix presents examples of (a) use of Gender Analysis Pathway (GAP), a tool introduced through Canadian advisors following the Presidential Instruction on Gender Mainstreaming in National Development Plan in 2000, and (b) a gender budget statement.

The appendix emphasises that planning and budget is a cycle, and that gender needs to be integrated at each step, including in identifying needs (reflected in the situation analysis), in budget planning (allocations), in implementation (in terms of beneficiaries and participants), and in monitoring and evaluation (with gender-sensitive indicators). In essence, however, GRB is seen as having two steps – gender analysis and compilation of the GBS. The Gender Analysis Pathway itself is made up of nine steps. The following table describes the link between GAP and the gender budget statement.

Link between GAP and GBS

Indicator	Unit	Actual
GAP	Gender	Budget Statement
Step 1	Policy / Program / Activity	Program, activity, IKK, activity output
Step 2	Insight data	Situation Analysis
Step 3	Inequality factor	Situation Analysis
Step 4	Cause of internal inequality	Situation Analysis
Step 5	Cause of external inequality	Situation Analysis
Step 6	Reformulation of goal	Output/sub-output goal
Step 7	Action plan	Action plan (components which contribute to gender equality)
Step 8	Base-line	Impact/result of activity output
Step 9	Gender indicator	Impact/result of activity output

The gender budget statement (also known as the gender-responsive budget sheet) includes the following components:

1. Program, activity, performance indicator, and output (as in “mainstream” budget document).
2. Objective of activity: How to achieve the output.
3. Situation analysis: Gender issues (in terms of access, participation, control and benefit) to be addressed by the activity.
4. Action plan: sub-output/component inputs relevant for gender.
5. Amount of funds allocated.
6. Impact/result of activity output.
7. Signatories: those responsible for the activity.

The approach is complicated by the many possible layers within standard budgeting in Indonesia, including input components, sub-component, sub-outputs, and the like. The following short extracts, both from the Ministry of Transportation, illustrate that there is substantial variation in how officials complete the standard sheet. In particular, the two examples illustrate different approaches to the situation analysis.

Extract 1: Indonesia gender budget statement

Program	Land Transportation Service Delivery and Management
Activity	Education and Development of Urban Transportation System
Output	Purchase of BRT Bus
Objective	Mass transportation service that addresses community’s needs of better, safe, convenient, timely and affordable mass transportation for all (men, women, children, the aged and the disabled).
Situation Analysis	<p>Low availability of gender responsive bus.</p> <p>Accumulation of passengers in certain time and trajectory, unorganized bus service frequency, and lack of responsiveness to gender needs.</p> <p>Sexual harassment because of high density of bus, which is caused by lacking of bus vehicles.</p> <p>Lack of bus vehicles compared to number of passengers.</p>

Extract 2: Indonesia gender budget statement

State Ministry/Institution	Ministry of Transportation
Organization Unit	Directorate General of Air Transportation
2nd Echelon/Work Unit	Directorate of Airport / Mutiara Airport - Palu
<p>Number of national flight passengers increase significantly, namely 9.1 million passengers/year in 2001 and 43 million passengers/year in 2009. Passengers of Mutiara Airport - Palu in 2009 were 497,284 people. If we assume that 2/3 of them are female, the female passengers were ±330,000 people. It was 13.55 per cent increase of the passenger population in 2008.</p> <p>Passenger terminal in some airports in Indonesia is considered inadequate, particularly in peak seasons, such as school holidays, and religious holidays. In order to improve service and provide convenience to passengers, the terminal needs expansion of space. The expansion is especially needed in departure terminal, including the waiting room for passengers before checking in and between checking in and boarding. To improve convenience, the airport should add rest room, nursery room and smoking area facilities in departure and arrival terminals. There are 8 rest rooms for women and 6 rest rooms for men in Mutiara Airport - Palu. This number is based on the estimated passenger population and “standard of Indonesian public toilet”, issued by Ministry of Culture and Tourism.</p>	

(This GBS then lists detailed input indicators for the number and size of special facilities, including toilets and urinals for disabled and other women and men, a nursery room and a smoking area.)

The 2012 joint circular elaborates on the “National Strategy to accelerate gender mainstreaming through gender responsive planning and budgeting”. It specifies that central ministries must submit completed gender budget statements for 2012 and subsequent years to the Director General of Budget within MOF, as well as to Bappenas and MWECP for monitoring and evaluation purposes. Regional governments must submit gender budget statements to the Local Financial Administration Body, the Regional Development Planning Agency, the Bureau of Women’s Empowerment, and the Director General for Rural Development within the Ministry of Home Affairs.

In practice, coordination and monitoring by Bappenas and MWECP have not been consistent. Indeed, in some cases ministries have not submitted their final gender budget statements to these agencies. Further, since these are internal documents rather than public documents tabled in parliament or published, they do not serve as true accountability instruments.

The exercise may, however, have resulted in improved understanding of what gender-responsive planning and budgeting entails. The 2009 circular notes that the pilot revealed that further review of existing instruments was needed, and gives examples of three regulations for local government that were therefore amended. These examples highlight the importance attached in Indonesia to formal regulation. The document goes on to note the importance of a “solid regulatory framework”, for example in the form of a regional regulation, so as to ensure that gender-responsive planning and budgeting continues.

In 2014, an instrument for monitoring GBS implementation was piloted in some provinces and districts. The instrument was designed to match closely the gender budget statement format, and essentially aimed to answer the question as to whether what was planned in the GBS was actually implemented.

JAPAN⁹

Article 12 of Japan’s Basic Act for Gender Equality of 1999 provides for an annual report to the Diet (parliament) on achieving a gender-equal society. This report takes the form of a White Paper on Gender Equality prepared by the Gender Equality Bureau. Since 2004, appendices to the White Paper on Gender Equality have included allocations for programmes relevant to promoting gender equality.

The Japanese government claims that it does not do GRB work and does not produce a gender budget statement. However, the activities described below are very similar to those classified as gender budget statements and GRB in other countries.

Japan’s Basic Act for Gender Equality of 1999, provides for a five-yearly Basic Plan for Gender Equality. Article 11 of the Act reads: “The Government shall take legislative, financial and other measures required to implement the policies related to promotion of formation of a gender-equal society”. Further, Article 12 provides for an annual report to the Diet (parliament) on achieving a gender-equal society. The report, prepared by the Gender Equality Bureau, takes the form of a White Paper on Gender Equality, rather than a gender budget statement narrowly defined.

Since 2004, appendices to the White Paper on Gender Equality have included allocations for programmes relevant to promoting gender equality. In order to produce the appendices, the Bureau requests each ministry to list the previous year’s expenditure and planned expenditure across the twelve priority areas of the Plan. In 2009, the total allocated for the priority areas was estimated at four per cent of the general account budget.

⁹ Ichii & Sharp, 2013; Rhonda Sharp

Since 2009 the Bureau has published information on sub-categories of the budget for gender equality priorities. This information adds detail to what is in the appendices of the White Paper. Table 1 shows the 2007–2010 budgets of two ministries for activities to increase women’s participation in policy decision-making processes, which is one of the gender equality priorities, to 30 per cent by 2020.

Budget components to increase women’s participation in decision-making processes at the national level, 2007–2010 (Unit: 1000 yen)

	2007	2008	2009	2010
Ministry of Defence				
Establishing childcare facilities within the ministry	0	148,196	76,992	5,602
Establishing women’s staff rooms and change rooms	-	-	-	-
Building women’s residential areas within multi-purpose support ships	-	0	0	0
Training for female staff	596	491	491	487
Provision of maternity uniforms for female defence personnel	645	680	685	1,539
Efforts to prevent sexual harassment	0	1,360	1,360	2,310
National Personnel Agency				
Recruitment and promotion of female government employees	4,130	4,283	2,846	2,846
Programs to promote work and care balance (childcare and elder care)	2,546	1,829	999	348
Sub-total of this budget component	7,917	156,839	83,303	12,733
Total budget for a gender equal society	4,697,169,861	4,570,016,639	4,271,447,536	5,780,728,000 (approx USD 74.2million)

The Council for Gender Equality, established in 2001, consists of 12 ministers and 12 other members including CEOs of leading Japanese companies, leaders of local governments and academics. The Council monitors and analyses the impact of government policy on gender equality. In April 2002, the Council’s Specialist Committee on Monitoring and Gender Impact Assessment and Evaluation published analysis of tax, social security and employment. Subsequent studies covered lifelong learning and capacity building (2007), support for independent living for the elderly (2008), and impacts of the new economy and society on men and women (2009). Ichii and Sharp (2013) observe that the studies had not, by 2013, resulted in much policy and budget change. The Third Basic Plan for Gender Equality, which covers the period 2011–2016, includes a paragraph, calling for a study of gender-responsive budgeting and gender-disaggregated statistics.

MACEDONIA (Former Yugoslav Republic of)¹⁰

Since 2013, the budget circulars of the Former Yugoslav Republic of Macedonia have required that specified pilot ministries gender disaggregate their output indicators.

The 2013 and 2014 budget circulars include provisions in relation to gender in the section on “Indicators”, as follows:

Output indicators for pilot Ministries: Ministry of Labour and Social Policy, Ministry of Health, Ministry for Agriculture, Forestry and Water Management and the Employment Agency of the Republic of Macedonia should be gender disaggregated to enable measuring of the effectiveness and impact of the programmes on men and women. Example of an output indicator is: Number of men/women covered by health programmes, Number of women covered by programme for agriculture subsidies and other.¹¹

The circulars state further: “for the programme selected for gender analyses, the indicators must be gender disaggregated.”

MALAYSIA¹²

Malaysia experimented with a gender budget statement for several years in the early 2000s. The format of the statement closely followed the performance-based approach used by the Malaysian Government for internal planning of development programmes in the country.

The Government of Malaysia, with financial and technical assistance from United Nations Development Programme, experimented with GRB in the early 2000s. A GBS-type format was piloted, and a Manual on Gender Budgeting in Malaysia produced. The format of the GBS closely followed the performance-based approach used by the Malaysian Government for internal planning of development programmes in the country.

The table below shows the standard “ABM-2” format used for the operating budget in Malaysia. The shaded and italicised items are the ones for which ministries were asked to highlight gender issues without any changes being needed in the name of the item. The only item for which GRB required an amendment was for the output specification (Item 12), where “equity” was added as an explicit new factor to be considered.

Operating budget’s ABM-2 format

1	Maksud bekalan (Vote)	Vote number as per Budget Book
2	Agensi (Agency)	Name of Ministry/Department
3	Program (Programme)	Name of programme
4	Aktiviti (Activity)	Name of activity

¹⁰ Ermira Lubani

¹¹ Translation provided by Ermira Lubani.

¹² Rhonda Sharp; Ministry of Women, Family and Community Development, 2006; Personal knowledge

5	Kod (Code)	Accounting code of activity, to facilitate reference
6	Punca kuasa (Source of authority)	Cabinet decision, Parliamentary Act, or Treasury directive which gives authority
7	Objektif (Objective)	Previously agreed objectives for the activity. Should be focused on the problem that needs to be solved or fulfilled based on achievable impact. Objective to be stated not only
8	Analisis keperluan/dasar (Needs/policy analysis)	Specify the following: (i) clients' problems/needs that need to be resolved. Include empirical data to support the seriousness of the problems/needs. (ii) main reasons for the problems/needs; (iii) strategy to solve the problems/needs. Include (a) alternative policies and other government activities to solve the problems/needs and (b) short- and long-term strategy and relevant financial year.
9	Pelanggan (Clients)	Clients who will benefit directly or indirectly from the activity
10	Fungsi (Functions)	Main functions that must be executed in order to generate the final output of the activities. Differentiation of functions should facilitate identification of expenditure from different sources.
11	Sumber-sumber (sources)	Information regarding resources allocated to each activity.
12	Spesifikasi output (Output specification)	Final output that has been produced. Information on: (i) quantity of output (ii) quality of output (iii) timeliness of output (iv) cost of output (v) equity (gender addition) For each of the above, include data on: <ul style="list-style-type: none"> • agreement/achievement/variance i.r.o. previous year • agreement/variance for current year • proposal for next year
13	Petunjuk impak (Indicator of impact)	Indicators of activities, according to specified system*
14	Rancangan penilaian program (Programme evaluation plan)	State: (i) year of commencement of programme/activity (ii) when last evaluation done and proposal for next evaluation (iii) main criteria that will be assessed in future reviews (iv) proposed methodology to obtain data for assessment.

The gender budget statements produced under the initiative were not made public and the document thus could not serve as an accountability instrument. Further, GRB no longer seems to be happening at central level in Malaysia, although there are some local governments in which the women's office is working together with researchers and civil society on GRB.

MEXICO¹³

Mexico's central government publishes a list of expenditures that promote gender equality as part of a larger set of publicly available data, known as the Equity Annex, which is an annex to the annual budget document. A very detailed spreadsheet comprising a large number of worksheets underlies the summary list. Every three months, an updated file is published indicating how much has actually been spent.

Mexico's central government publishes a list of expenditures that promote gender equality. The list forms part of a much larger set of publicly available data, known as the Equity Annex, which is an annex to the annual budget document. The annex is not, however, voted on by the legislature and so does not become part of the budget "law".

The Equity Annex responds to a national level policy for equality and non-discrimination and is also linked with the government's performance budgeting initiative. Mexico's Women's Health Coalition contributed to the development of the format for the Equity Annex, which was approved by the Congress after lobbying by women's groups. The Ministry of Finance bears overall responsibility for the exercise.

As seen in the extract from the Equity Annex summary list below, an amount is provided for some items while for others, a percentage is indicated. Thus, for example, 100 per cent of the allocation for the National Commission for the Prevention and Eradication of Violence against Women is considered relevant, but only 2.75 per cent of the allocation for the General Directorate for Human Rights and Democracy is considered relevant. (In the table, PP (*programa presupuestario*) refers to the relevant budgetary programme; UR refers to the responsible unit.)

**PROYECTO DE PRESUPUESTO DE EGRESOS DE LA FEDERACIÓN 2014
METODOLOGÍA PARA LA ELABORACIÓN DE LOS ANEXOS TRANSVERSALES
EROGACIONES PARA LA IGUALDAD ENTRE MUJERES Y HOMBRES**

RAMO	PP / UR	DENOMINACIÓN	PORCENTAJE	CUOTA
4		Gobernación		47,031,671
	911	Unidad para la Defensa de los Derechos Humanos		20,431,671
	EZQ	Consejo Nacional para Prevenir la Discriminación		7,000,000
	F00	Tribunal Federal de Conciliación y Arbitraje		6,500,000
	G00	Secretaría General del Consejo Nacional de Población		3,600,000
	K00	Instituto Nacional de Migración		9,500,000
	V00	Comisión Nacional para Prevenir y Erradicar la Violencia Contra las Mujeres	100.00%	-
5		Relaciones Exteriores		10,250,000
	211	Dirección General de Protección a Mexicanos en el Exterior		10,250,000
	812	Dirección General de Derechos Humanos y Democracia	2.75%	
6		Hacienda y Crédito Público		855,306,161

A very detailed spreadsheet comprising a large number of worksheets underlies the summary list. Each worksheet relates to a budgetary programme and provides details on the responsible ministry; what the programme does; what target population will benefit that year; how much money is allocated; and the administrative unit within the ministry responsible for implementation. Every three months, an updated file is published indicating how much has actually been spent. A separate large file details each individual indicator.

For example, the worksheet for January to March 2013 on the programme for prevention of violence against women (E015) illustrates the wealth of information available. The information provided includes, but is not restricted to, a narrative description of the problem addressed by

13 Diego de la Mora ; Manuela Garza

the programme, sex-disaggregated target population to be reached, five further expected result indicators and required frequency of reporting, amounts spent and activities completed in the past three-month period, reasons for variation from plans and main activities planned for the coming period.

The wealth and complexity of the information presented in the annex can make it difficult to understand, and civil society organisations have criticised some of the indicators used. CSOs have, however, successfully used the information to lobby for improvements in budget policies and implementation in such areas as health and violence against women.

MOROCCO¹⁴

A Gender Budget Report was produced for the first time in Morocco in respect of fiscal year 2006, after which reports have been produced annually. Compilation of the reports is coordinated by the Gender Report Cell of the Directorate of Planning and Financial Forecasts, Ministry of Economic Planning and Development. The sectoral ministries validate the final version, but do not necessarily write the sections relating to them. The draft Organic (Basic) Finance Law provides for gender elements in the format to be used for preparation of ministry budgets. The law, once passed, will require changes in the format and approach for the Gender Report.

The government work on GRB began in 2002 in Morocco, under the auspices of the Ministry of Economy and Finance in partnership with UN Women. The work included development and testing of GRB manuals, guides and handbooks and development of gender-sensitive indicators as well as the capacity to produce the underlying statistics.

A Gender Budget Report was produced for the first time in 2005, in respect of fiscal year 2006, after which reports have been produced annually. The documents are written in French, but English translations of key documents are produced for some years. The six-page English summary of the 2014 Gender Report notes that the 2012 edition of the report represented the first time that an analytical approach of “gender-based evaluation of public policies from the perspective of human rights” had been applied. The fact that the 2014 summary makes no mention of budget allocations or other budget numbers reflects the discursive gender analysis approach of the exercise.

Compilation of the Gender Reports is coordinated by the Gender Report Cell of the Directorate of Planning and Financial Forecasts, Ministry of Economic Planning and Development. The sectoral ministries validate the final version, but do not necessarily write the sections relating to them.

A full English edition of the Financial Bill Gender Budget Report was produced in 2012, in the form of a 197-page document. The main body of the report is structured around different types of rights. Section II covers equitable access to civil and political rights and discusses eight government agencies. Section III, on equitable access to social rights, covers ten agencies. Section IV, on equitable “profit” of economic rights, covers eight agencies. The document concludes with a statistical appendix on demography; education and training; [labour] activity, employment and unemployment; and health.

For each agency, the document first presents the legal and normative framework, then presents “processes and efforts made for the implementation of gender-sensitive public policies”, and concludes with presentation and analysis of indicators. The approach used in presenting each of

14 Nalini Burn

these topics differs across the departments. For example, while some departments use graphs and tables, others use bulleted lists, and the contents of these are not standardised across departments. However, the overall approach is usually to present the general picture, followed by discussion from a gender perspective.

The middle part of the discussion on each agency includes a subsection on “preparation of budgets and results analysis”. The presentation is, like the rest of the document, primarily narrative. For example, for Justice, there is first a description of the overall budget of the agency, and then its division into capital and operating expenditure and different units. Allocations of particular relevance for gender are highlighted, such as a capital budget allocation for the Support for the Courts of Appeal’s Family Justice Section programme. In the final part, after presenting the general ministry indicators, the document suggests that improvements could be made in respect of indicators to make them more amenable to gender analysis. Similar commentary in other ministries avoids a common pitfall of gender budget statements, namely that they are not sufficiently critical. However, the recommendations for improvement give the impression of an assessment written by an external observer rather than someone from within the agency.

There are hopes that passing of the Organic (Basic) Finance Law will be finalised during 2015, given that it had already been passed by the Second Chamber of Parliament by late 2014. The law will introduce results- or programme-based budgeting. The draft law includes two articles that provide for integration of a gender dimension. Firstly, the format to be used for preparation of the proposed ministerial budget which is presented to Parliament for adoption will provide for gender elements. Secondly, the article on parliamentary oversight of budget implementation requires that the gender dimension be addressed. The report on actual spending will also need to be produced within a period of two years rather than the much longer period which is common at present. The law, once passed, will require changes in the format and approach for the Gender Report as well as the roles of different actors. These changes will, in turn, require further legislation and regulation, referred to as “*les textes d’application*”.

NEPAL¹⁵

In Nepal, Decision 2062-5 of 2005 made GRB mandatory for all national ministries as from 2007/08. The approach requires that all expenditures be rated and assessed on the basis of five pre-specified criteria, ideally before the expenditure is approved. The scoring is undertaken by the planning unit within each ministry, together with the Ministry of Finance.

In Nepal, the Ministry of Finance initiated GRB work in 2001 with support from UNIFEM. By 2005, a Gender Responsive Budget Committee was established within the Ministry, and GRB became mandatory for all national ministries as from 2007/08.

Nepal’s GRB activities have been facilitated by the substantial political transformation that has taken place, and still continues, in the country. The inclusion of the gender classification was seen as being especially useful given the requirement that 33 per cent of candidates in elections for the Constituent Assembly/Parliament be women. The change has allowed both GRB and Gender Equality and Social Inclusion to become an integral part of the sectoral planning process, at least in principle. Detailed sectoral guidelines have been prepared for both policies. The GRB-related qualitative indicators and associated weights have been incorporated in the electronic budgetary tools.

15 Budlender, 2014; Acharya, 2012; Meena Acharya

Nepal's approach to gender classification and rating of agency expenditures has been refined over the years in which it has been implemented. The current system is based on five criteria, namely: (a) women's participation in programme formulation and implementation; (b) benefit accruing to women; (c) capacity building of women; (d) contribution to women's employment or income generation; and (e) reduction in women's work load and qualitative improvement in time use. All expenditures must be rated, with the rating done at the programme or sub-programme level rather than at the level of an individual expenditure item. The intention is that each programme should be assessed against the indicators before the expenditure is approved.

Each programme is given a score between 0 and 20 for each criterion. If the sum of the five scores is 50 or more, the associated programme is classified as directly gender-responsive; if the sum is in the range 20-49, the programme is regarded as indirectly gender-responsive; and the remaining programmes with a score below 20 are classified as gender neutral. Between 2007/08 and 2014/15 the estimated share of the budget that was directly gender-responsive increased from 11.3 per cent to 21.9 per cent, while the indirectly responsive share increased from 33.2 per cent to 45.0 per cent. Some of this increase is almost certainly attributable to changes in the way particular programmes were scored by the responsible officials rather than changes in the programmes themselves.

The scoring is undertaken by the planning unit within each ministry together with the Ministry of Finance, district-level officials are not involved. To assist the officials in their task, a summary framework of generic GRB indicators and sub-indicators has been developed, and a manual (in Nepali language) produced to explain the indicators and sub-indicators and provide examples. The intention further is that the indicators and sub-indicators be adapted for each ministry. The following table shows some of the indicators and sub-indicators developed for the Ministry of Health.

Gender Responsive Indicators and Sub-indicators for the Ministry of Health and Population

SN	Major indicators, sub-indicators and check list	Score
1.0	Women's participation in planning and implementation	
1.1	Provision of women's participation in planning/programming and budget formulation process from central to district levels as per following : <ul style="list-style-type: none"> o Excellent (participation of Joint Secretary or above this level woman officer and gender focal person at the Ministry level and participation of 33% or above health volunteers, mothers group and women representatives of other stakeholders at the district level) o Good (participation of joint secretary or above this level woman officer or gender focal person at the Ministry level and participation of 20-33% women stakeholder group, e.g. of health volunteers, mother's group and representatives of other stake holders groups at the district level) o Fair (participation of women staff from non-decision making level at the Ministry level and participation of 5-19% health volunteers, mothers group and women representatives of other stake holder groups at the district level) 	4 3 2

SN	Major indicators, sub-indicators and check list	Score
1.2	Ensuring women's participation in implementation	12
1.2.1	Provision of women's participation in the implementation (at the project or district level) in staffing, management and coordination committees including major posts (president, general secretary, treasurer) <ul style="list-style-type: none"> o Excellent (> 33 %) o Good (20-32 %) o Fair (05-19 %) 	5 4 3
1.2.2	Provision of (stakeholder)/women's participation in the subjective specific executive committees and other committees including major posts (president, general secretary, treasurer), (inclusion in users' committee, HFMC and other committees) <ul style="list-style-type: none"> o Excellent (> 33 % (including decision making posts and users committee) o Good (<33% in decision making positions but >33% in users committee) o Fair (10-32.9 % in decision making positions and users committee) 	4 3 2
1.2.3	Provision of compulsory presence of women staff/executive and other members in project management or implementation meetings	3
1.3	Provision of women stakeholders or gender expert's participation in project monitoring.	4
2.0	Capacity enhancement of women	20
2.1	Provision of capacity enhancement of women members of committees, community groups and associations who are at the decision-making levels <ul style="list-style-type: none"> ✓ At least one training on decision-making skills ✓ Provision of refresher training ✓ Targeting women from disadvantaged groups in such training 	6 (2) (2) (2)
2.2	Provision of participation of women staff and members in capacity enhancement programmes--orientations, seminars, workshops, skill development programmes and training as per below: <ul style="list-style-type: none"> o Excellent (> 33 %) o Good (20-32 %) o Fair (05-19 %) 	7 5 3

PAKISTAN¹⁶

Pakistan's GRB work is housed in the Strengthening Poverty Reduction Strategy Monitoring Project within the Ministry of Finance. Previous GRB work has included engendered call circulars and gender budget statements at the central level and in some provinces.

Pakistan's federal government began working on GRB in the mid-2000s. In subsequent years, the GRB work was housed in the Strengthening Poverty Reduction Strategy Monitoring Project within the Ministry of Finance. The GRB work occurred in the context of, and attempted to link up with, broader public finance and budget reform processes. The project included some work in provinces, but the provincial work faced the challenge of different public finance approaches, public finance consultants, and supporting development partners across provinces.

The work in federal government and Punjab province included production of gender budget statements in select "pilot ministries", namely Health, Education and Population Welfare at the central level. In addition, there was an attempt to encourage ministries to introduce gender at all relevant points in their budget submissions. The extract below from the central government call circular for 2011/12 shows one of several places where the instructions for filling in forms highlight the need for indicators to reflect gender, either through disaggregation or through choosing indicators that relate to a gender-relevant issue.

Serial Number 5. Write Indicators here. This is the unit of measurement of Output. E.g. Hospital services can be measured through provision of hospital services to the number of patients.

Note 1: Ministries should prepare standard list of indicators and send it to the Fund Centres along with the Fund Centre forms and the budget ceilings. Fund Centres will provide targets for the relevant indicators. If the Fund Centres can not find the relevant indicators they can suggest the new ones and provide target as well. LM-5 will show the consolidated picture of the indicators and targets.

Note 2: Where possible, the Indicators/Measures and Targets should reflect gender. This can be done in two ways. Firstly, indicators relating to individuals can be disaggregated into male and female. For example, primary education being an output (service) of Ministry of Education can have two indicators/measures namely; Number of male students enrolled and Number of female students enrolled. These two can be assigned different targets. Secondly, indicators relating to gender-relevant issues can be included, such as number of deliveries attended by skilled personnel.

For the gender budget statement, ministries were required to select sub-programmes for inclusion on the basis of their relative importance from a gender perspective and the size of the allocation. A handbook produced for the federal government initiative described the sub-sections of the format of the gender budget statement for each sub-programme as follows:

- **Name of programme:** *Short and simple!*
- **Name of sub-programme:** *(Optional) This heading is necessary if the sub-statement focuses on only one part of the programme.*
- **Gender issues:** *describes the situation of women and men, girls and boys in respect of the problems which the programme seeks to address, and the key challenges facing the programme in this respect. This sub-section should give background for readers so*

16 Author's knowledge

that they understand why this programme was introduced in the first place, as well as current challenges being faced in implementation. The description should, wherever possible, include statistics.

- **Planned activities:** describes what the programme does. Highlights how the programme will address the gender issues described under the previous heading.
- **Budget:** states how much money was allocated in the current year, how much was expended until the end of the ninth month of the financial year (end-March), and how much is allocated to the programme for the coming year under the development and recurrent budgets. Only the totals need to be given as the detail will be in the main budget document.
- **Input indicators and targets:** states what was purchased (inputs) by the programme in the previous period up until end March and what will be purchased in the budget period. The money itself should not be recorded as an input – only what is purchased with the money. For the current year, record both target and actual up until end March. For the budget year, record the target.
- **Output indicators and targets:** states what was delivered (outputs) by the programme in the previous period (outputs) and what will be delivered in the budget period. These could include process indicators and targets where the process is similar to an output and is a measure of delivery, for example MSU camps. For the current year, record both target and actual up until end March. For the budget year, record the target.
- **Overall assessment:** states what has been achieved to date through this programme, as well as obstacles encountered. Wherever possible, outcome indicators should be reported. The focus should be on achievements and obstacles related to gender.

PHILIPPINES¹⁷

As from 1995, the General Appropriations Act required all government agencies in the Philippines to allocate at least 5 per cent of their budget for gender and development (GAD). Several years later, a similar 5 per cent GAD requirement was imposed in respect of local government units. In 2001, the GAD Accomplishment report was introduced to allow reporting on the previous year's activities. In 2006, the National Economic and Development Authority began asking official donors to submit an annual GAD monitoring report. In 2009, the Commission on Audit issued a memorandum to provide guidance of GAD funds and activities. In 2012, the three lead agencies issued a further joint circular providing guidance on GAD plans and budgets.

The Philippines' Republic Act No. 7192 of 1992 is commonly known as the Women in Development and Nation-Building Act. The Implementing Rules and Regulations (IRR) for the Act specify how the activities envisaged will be financed. Rule VI, Section 12 (Budgetary Support) of the IRR states that the activities will usually be implemented using the "regular" budget of government agencies, but, where this is not possible, government agencies and local government units should submit "supplemental budgetary requests". This rule in turn gave rise to Philippines Gender and Development (GAD) policy. The first part of this policy relates to official donor funding, and the second part to allocations from the regular budget of government agencies.

In 1994, the National Economic and Development Authority, Department of Budget and Management, and National Commission on the Role of Filipino Women (the gender national machinery, subsequently renamed the Philippine Commission on Women (PCW)) issued a Joint Memorandum Circular that provided the framework and procedure for the GAD budget. The

17 Illo et al, 2010; Aida Jean Manipon

GAD budget is also referred to in the National Budget Memorandum which constitutes the country's budget call circular, and in the annual General Appropriations Act. Starting in 1995, the latter Act required all central government agencies to allocate at least 5 per cent of their budget for GAD. However, although the GAD budget is applicable to all government agencies, the IRR for Republic Act 7192 categorises agencies into two groups. The first group of agencies in the economic, social and similar sectors are fully covered by the law, while the second group of agencies in areas such as transport, public works and infrastructure are subject to less strict enforcement (Illo et al, 2010).

Several years later, a similar 5 per cent GAD requirement was imposed in respect of local government units. In 2001, an additional document, the GAD Accomplishment report, was added to the process, to allow reporting on the previous year's activities. In 2006, the National Economic and Development Authority began asking official donors to submit an annual GAD monitoring report. In 2009, the Commission on Audit issued a memorandum to provide guidance on GAD funds and activities.

Over the years, a range of support has been provided for agencies to assist with compliance. This has ranged from a GAD Planning Annex to the budget call circular to technical assistance from NCRFW that helps agencies understand which types of activity qualify for the GAD budget and which do not.

In 2012, the PCW, National Economic and Development Authority and Department of Budget and Management issued Joint Circular No. 2012-01. The first of the two purposes specified is to "prescribe guidelines and procedures for the formulation, development, submission, implementation, monitoring and evaluation including accounting of results of agency annual GAD plans and budgets (GPBs), and GAD accomplishment reports (ARs)".

The circular notes that GAD Planning must be integrated into the regular activities of agencies, with the cost of implementation equal to at least 5 per cent of an agency's total budget. It emphasises further that the GAD budget is part of, and not in addition to, the agency's approved budget. It provides a timeline for formulation and submission of plans and budgets, detailing which actors are responsible at each step of the process.

The circular suggests that the following be covered in the GAD budget if the agency is lacking in these areas, namely:

- Creation and/or strengthening of the GAD Focal Point System;
- Capacity building on gender and development;
- Conduct of gender audit; and
- Institutionalizing GAD database/sex-disaggregated data.

In addition, the circular explains that GAD budget can be used to support donor-funded projects as well as for integrating a gender perspective in "major" (mainstream) programmes. It suggests that tools such as the Harmonized Gender and Development Guidelines be used to assess whether the whole or part of a budget for a mainstream programme be included in the GAD budget. The tool gives a score for the programme between zero and 20. The table below specifies the percentage of the programme budget that can be included in the GAD budget for each scoring range.

Score	Characterisation	% allocated for GAD
Below 4.0	GAD is invisible	0%
4.0-7.9	Promising GAD prospects (conditional pass)	25%
8.0-14.9	Gender sensitive	50%
15.0-19.9	Gender-responsive	75%
20.0	Fully-gender responsive	100%

The circular refers to the templates to be used for planning and budget submissions, for which two separate annexes provide further guidance.

In addition to the 2012 circular, each year the PCW issues a memorandum circular providing the timeline for that particular year. The 2014 circular emphasises the lead role played by the Gender Focal Point System in the development of GAD plans and budgets.

Illo *et al* (2010) note that questions have been raised about the logic of specifying a standard 5 per cent across all agencies. They note that the Department of Budget and Monitoring, in particular, would prefer that allocations reflect the resources that a particular agency requires, given its functions and responsibilities.

RWANDA¹⁸

In Rwanda, the budget call circular requires that all ministries and district produce gender budget statements in respect of sub-programmes selected using four prescribed criteria. The relevant annex to the call circular states explicitly that the gender budget statements will be considered when evaluating budget submissions. The statements are thus part of planning and prioritisation, as well as serving as accountability documents. The concepts and components of the gender budget statement closely mirror those used for the budget as a whole.

In Rwanda, as in Nepal, gender budget statements were introduced alongside provisions for greater representation of women in parliament. Indeed, Rwanda has the highest percentage of women parliamentarians in the world. Unlike in some other countries, gender budget statements must be produced both by central ministries and districts.

Gender budget statements do not cover all expenditures. Instead, ministries and districts are required to select sub-programmes using four criteria: 1) a focus on service delivery; 2) size of the related allocation; 3) alignment with national gender and development policies; and 4) importance from a gender perspective. The prescribed format for the statement requires that agencies: 1) describe the gender issues within the population that the expenditure and associated activities aim to address; 2) describe the activities and how they will address the gender issues; 3) give the amount of the allocation; and 4) specify output/deliverable indicators that will measure performance in terms of gender.

The extract below is from the relevant annex to the most recent budget call circular. As can be seen, the annex explicitly states that the gender budget statements will be considered when evaluating budget submissions. The statements are thus part of planning and prioritisation, rather than simply accountability documents. They have, however, also served as accountability documents.

¹⁸ Christine Mukankundiye; Budlender, 2014

Instructions for the preparation and reporting of a Gender Budget Statement

1. Introduction:

To accompany the budget submissions for the 2015/16 fiscal year, all Ministries and Districts are required to prepare and submit a Gender Budget Statement (GBS). Whilst a Gender Budget Statement will be required only for high level institutions (Ministries and Districts), it is also mandatory for all budget agencies to prepare and submit a Gender Distribution of Employment (GDE) a table to accompany the 2015/16 budget submission. The GBS and GDE will form part of the criteria on which budget submission will be evaluated for each Ministry and Agency. The GBS and GDE will be submitted to Cabinet and Parliament together with the finance law and will be used to monitor the implementation of government activities as well as their impact in addressing gender issues.

The following extract specifies the format to be used for the gender budget statement. The first part of the explanation of each part of the format is included in the extract. These explanations show the close link between the concepts and components of the gender budget statement format and those used for the budget as a whole.

Institution: Ministry/District

Program: Name of a Programme				
Subprogram: Name of the Sub-Programme				
Gender Situational Analysis	Output	Activity	Indicator	Allocated Budget

- Gender Situational Analysis** should describe what problems in the community/population that requires the budget agency to undertake the interventions in the selected subprogram. The description should at least show three key elements:
 - What is the problem;
 - What is the root causes of the problem;
 - Sex disaggregated data to clearly show the extent of the problem
- Now, identify or define **outputs** 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 Gender Budget Statement. The outputs should be related to the annual activities to be undertaken rather than over-arching objectives. They should not rely on assumptions relating to developments and/or activities which are outside the control of the ministry and agencies.
- Activities** should then be identified which will be carried out by the ministry and its agencies 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.

An assessment commissioned by the Ministry of Finance and Economic Planning (MINECOFIN) in 2013 examined both the quality of the gender budget statements and the extent to which planned activities had been implemented and allocations expended. The assessment found improvements in compliance from FY 2011/12 (when the statements were piloted), to

FY 2012/13, and again in FY 2013/14. All ministries (except MINECOFIN) and all 30 districts submitted gender budget statements in FY 2013/14. The consultancy report suggests that the interest shown in the exercise by both the Gender Monitoring Office and parliamentarians almost certainly contributed to the perseverance and improvements in compliance.

Nevertheless, the quality assessment found some weaknesses in the statements. Some of the weaknesses were not specific to the gender budget statements, but instead related to weaknesses in general budget formulation, such as incorrect formulation of activities and indicators, or lack of logic between the different elements of subprograms. Other weaknesses, specific to the gender budget statements, included not covering the requested number of sub-programmes and apparent misunderstanding of what constitutes a gender issue.

The review of implementation found that, overall, relatively good progress had been made against the indicators. This perhaps reflects the relative accuracy of budgeting in Rwanda, rather than progress specifically relating to gender.

Building on the experience of the review, the most recent annex to the call circular includes specifications for a post hoc report on implementation of activities listed previously in gender budget statements, as seen in the extract below.

5. Gender Budget Statement Annual Implementation Reporting Format

Reporting Ministry/District:

Fiscal Year:

Sub Program.....

Situational Analysis

No Output	Planned Activities	Accomplished activities	Planned Indicator	Achievement against indicator	Allocated Budget	Executed Budget	Comment/ Reasons for Variance

Although the content of the gender budget statement has probably not resulted in changes in allocations between ministries and districts, examination of the statements suggests that some agencies and districts have thought carefully about how the allocations might contribute to gender equality and have probably also improved in terms of disaggregation of administrative data so as to be able to report on indicators.

SOUTH KOREA¹⁹

South Korea's 2006 National Finance Act made it mandatory for all ministries to submit a gender budget statement and balance sheet to the National Assembly starting in 2010. The law requires that the statement should form part of the Budget Bill submitted to the National Assembly, and that government should prepare a report "assessing whether the budget benefits women and men equally and remedy gender discrimination". The Ministry of Planning and Budget's budget guidelines for 2006-2007 provided a format for the statements based on the existing national financial database, which records information on budget allocation, execution, performance evaluation and management.

WomenLink, a non-governmental organisation, initiated analysis of the budget from a gender perspective in South Korea. The Korean Women's Associations United, which received funding from government and worked in partnership with it, also advocated for GRB from an early date. The combined efforts of the two resulted, in November 2002, in the Gender Equality and Family Committee of the Korean National Assembly proposing a resolution calling for GRB. In 2006, one of the previously supportive parliamentarians held the casting vote when the National Assembly Steering Committee considered the Finance Act. She promised to vote for the reforms encompassed in the Act on condition that the legislation also provided for implementation of GRB.

The 2006 National Finance Act thus made it mandatory for all ministries to submit a gender budget statement and balance sheet to the National Assembly starting in 2010. The relevant articles of the Act for GRB were Article 16 on budget principles which required that government evaluate the impact of public expenditure on women and men and try to reflect this in allocations; Article 34 on attached papers for budget bills; and Articles 26, 57 and 58 on GBS. The latter articles provided that the gender budget statement should assess the impact of the budget on women and men in advance, that the statement should form part of the Budget Bill submitted to the National Assembly, and that government should prepare a report "assessing whether the budget benefits women and men equally and remedy gender discrimination". Ichii & Sharp (2013) refer to the latter as a gender "balance sheet".

In its budget guidelines for 2006-2007, the Ministry of Planning and Budget already required that every ministry report on budget allocations that aimed to promote gender equality, and also monitor the impact of mainstream programmes on gender equality. It provided a format for the statements based on the existing national financial database, which records information on budget allocation, execution, performance evaluation and management. The GBS was to be included as part of this database.

The years between 2006 and 2010 were used for a pilot project in which 16 government departments analysed their budgets and produced gender budget statements. The Ministry of Gender Equality, Ministry of Strategy and Finance, select line ministries and government-funded research institutes participated in the pilot. To support the work, a GRB research centre was established in a government-funded research institute, the Korean Women's Development Institute (KWDI).

The GBS was introduced within a system that had started with performance budgeting in the early 2000s, and progressed in this endeavour faster than many other countries. The South Korean Institute of Public Finance had worked with the Ministry of Finance to develop manuals for performance indicators. It subsequently worked with KWDI to incorporate a gender perspective into the indicator system.

¹⁹ Sources: Ichii & Sharp, 2013; Elson et al, 2009

The gender budget statement built on earlier gender planning approaches. The 1995 Framework Act on Women's Development led to the formulation of the First Women's Policy Basic Plan for the period 1997-2002. This was duly followed by a Second Basic Plan for the period 2003-2007, and a Third Basic Plan after that. The plans were complemented by the introduction of a system of gender impact analysis.

The gender budget statements provide details on two project types. The first group consists of initiatives provided for in the Women's Policy Basic Plan. These include gender-specific expenditure and expenditure for promoting gender equality within the government, equivalent to Sharp's budget categories one and two. The second group consists of general "mainstream" expenditure, equivalent to Sharp's budget category three, which were subjected to a gender impact assessment. Between 2008 and 2009, funding for the first category increased by about 1000 billion won (in a total budget of 273,874 billion won) while funding for other projects did not change. In 2009, only 0.9 per cent of the total budget was allocated to projects for gender equality and 1.3 per cent for the second category. These percentages may well have been over-estimated in that in at least one case the gender budget statement recorded the full budget amount for a mainstream programme, whereas only one aspect of the programme corresponded to the Women's Policy Basic Plan.

TIMOR LESTE²⁰

Timor Leste's budget circular in respect of the 2015 budget year requires that agencies give attention to gender equality and nutrition for children. However, it does not provide further instructions as to how this should be done. The Prime Minister's guidelines for annual planning for 2015 also require that a gender perspective and equal opportunities be considered. More detailed sectoral checklists, prepared by the national machinery, the Secretary of State for the Promotion of Equality, are intended to assist agencies in complying.

Timor Leste's 2014 budget circular, in respect of the 2015 budget year, includes the following sentence.

The programme of the fifth government commits that gender equality and nutrition for children are MDG objectives which need to be given attention from all.

Instead of including further gender instructions in the call circular, government agencies are expected to follow guidelines issued by the national machinery, the Secretary of State for the Promotion of Equality. These guidelines, among others, encourage efforts to improve data collection on gender impacts of programmes and associated allocations. The Office of the Secretary of State also plays a role in reviewing the annual action plans that are submitted to the Office of the Prime Minister and that underpin the budget.

The Prime Minister's guidelines for annual planning for 2015, under the clause relating to "issues that need to be considered in the planning for 2015", identifies "gender perspective as a way of promoting and guaranteeing equal opportunities for women and men" as one such issue. More detailed sectoral checklists, prepared by the Secretary of State for the Promotion of Equality, are intended to assist with this process.

20 Information and translation provided by Camille Wauters

The gender checklist for Decentralization and Local Government reads as follows, with several items explicitly referring to GRB:

The checklist is prepared to guide the Gender Working Group (GWG) members and officials to ensure that Annual Action Plans and Budgets are gender sensitive. The following checklist should be used before developing the AAP and during the process.

Decentralization and Local Government	YES/NO
<ol style="list-style-type: none"> 1. Has a <u>gender analysis</u> of the sector been conducted to understand women and men's <u>different needs</u>, problems, in the sector? (please see annex 2) 2. If you don't have <u>gender analysis</u> then: Have the international agreements been taken into account before planning (MDG, Beijing Platform for action, and CEDAW Concluding observations Dili Comprimisus, and National Parliament Resolution on GRB, fifth government programmer's gender commitments)? (please see annex 1 concluding observations) 3. Check <u>sex- disaggregate data</u> at all levels for outcome and output, targets and indicators (please see annex 2) 4. Have you considered minimum <u>temporary special measures</u> like <u>gender quotas</u> (50 %) for women in local government (please see annex 2) 5. Have you considered developing a program on leadership training and capacity building for women in the local government? 6. Have you considered including activities to mainstream gender in your Ministry: for instance to conduct an <u>institutional gender assessment</u> of the Ministry, to develop a gender policy, to develop guidelines for planning and budgeting, <u>gender mainstreaming</u>, <u>gender responsive budgeting</u>. (please see annex 2) 7. Have you considered conducting a capacity building programme for the staff on gender, gender responsive planning and budgeting? 8. Have you considered including community organizations, local NGOs and women leaders (such as teachers, health staff) in providing inputs to the development plans and take them into account? 9. Have you considered developing feedback mechanisms from women to monitor participation and impact on a regular basis and include it as part of your plan? 10. Could you please check how much budget your Ministry has allocated for gender related activities? 	

Discussion

As noted in the introduction, the aims of the review included the following:

- collate and analyse these [country experiences] to provide a comprehensive assessment of the two strategies, highlighting the pros and cons of the overall strategy and also the frameworks adopted for each;
- assess the extent to which these [two strategies] have been able to achieve the desired outcomes.

Achievement of desired outcomes

To start with the second aspect, the review produced very little evidence that “engendered” call circular and gender budget statements had effected changes in allocations and expenditure, and even less evidence that it had made a difference in the lives of women and men, girls and boys in the various countries. On that measure, we cannot say that these strategies have been a success. However, we also do not have evidence that there have *not* been changes of this sort as a result of “engendered” call circulars and gender budget statements. Equally importantly, one cannot expect that these instruments alone will bring such changes. Instead, they are more usefully seen as tools that can facilitate gender-responsive changes in budget decision-making processes.

On the other aspect of more intermediate outcomes, we can state more confidently that the call circular and gender budget statement strategies have achieved some successes. These include greater awareness of gender equality and how that might be reflected in policies, budget and implementation. This awareness could have been stimulated among different sets of actors, ranging from mid-level government officials responsible for both programmes and budgets, through Ministry of Finance officials, to parliamentarians and civil society actors. Another outcome of many of these initiatives would be (sometimes substantial) improvement in availability of information for the various actors, both because existing information is made available within government and beyond, and because the exercises result in new data generation and collation. Improvements in data generation and collation may be expected, in particular, for administrative data as it is primarily this source that is useful for gender budget statements.

On the first aspect of the aims of this review, the diversity of the country case studies makes it difficult to discuss pros and cons in any simple way, as the characteristics of the experiences in different countries differ in so many respects. Instead, the following paragraphs attempt to highlight some of these differences. Unfortunately, the discussion rarely points to any clear “do” and “don’t”. Instead, it highlights the pros and cons of different choices. Further, to the extent that the variations between countries reflect country ownership and adaptation to particular styles of budgeting and governance, they should be encouraged unless they have clearly negative implications.

Existence and types of call circulars and gender budget statements

The country case studies show that there are non-negligible numbers of countries in Asia-Pacific that have budget call circulars that refer to gender or women in some way, and also a small but non-negligible number of countries that have gender budget statements of some kind. The term “gender budget statement” is used loosely here to refer to a document, or section of a document, that highlights how budget allocations (and occasionally revenue) promote gender equality, women’s advancement, or some similar objective. Here and elsewhere, this review does not delve into the difference between a focus on “women” and a focus on “gender”, as there are enough other issues to discuss without venturing into that fraught area.

The term “gender budget statement” as used in this review includes accountability documents which are produced after the budget planning and prioritisation process and summarise how the budget allocations contribute to gender equality, as well as documents that are part of, and are meant to inform, the budget-making process. In one or two cases (Rwanda being an example), the documents serve both purposes. In addition, Rwanda has already started using the approach for reporting on spending and implementation against budgets and plans. Indonesia is currently piloting this monitoring and evaluation extension of the use of the tool broadly defined.

Unlike call circulars, a gender budget statement is a tool specific to GRB. Where a gender budget statement is part of the budget planning and prioritisation process, the call circular or an associated document will almost certainly refer to it, and usually also describe the approach to be used, format, and the like. Where a gender budget statement is an accountability document, the call circular will not necessarily refer to it. For either type of gender budget statement, further documents may be necessary or advisable. These could take the form of different types of regulations, as well as guidelines and manuals. In some countries, such as Indonesia, regulations may be a necessary step for government officials to take notice, but incomplete compliance reveals that it is not a sufficient step – and that the gender-related regulations are not the only ones for which there is not full compliance. Guidelines and manuals are often seen as a solution to lack of capacity of those who must produce gender budget statements. However, these may well remain unread if they are long documents, are not introduced to officials in some way (such as training, mentoring, induction), and do not follow the standard style used for other budget guideline documents. In some cases, comprehensive manuals that include unnecessary material may confuse or intimidate many users rather than assisting them.

The country examples include some countries – such as Bhutan in 2014 – where the call circular requires ministries to take gender into account when drawing up their budget submissions, but do not provide for a gender budget statement. Such call circulars are unlikely to have impact even in the sense of having gender mentioned in sensible ways in the line agencies’ budget documents. A necessary – but again not sufficient – step is for the call circular to specify how the submission must reflect gender as well as, ideally, what is understood as constituting gender-responsiveness. In some cases, for example, this is done by referring to the priorities specified in a gender policy. In others, it is done by specifying categories of expenditure.

Very few of the countries consider revenue in their gender budget statements. An exception in this respect is Australia, which in some cases discusses revenue-related measures. The neglect of the revenue aspect is, at least in part, due to the fact that most statements are structured by line agency, and in many countries line agencies undertake very little revenue generation.

Format for gender budget statements

The case studies confirm enormous differences between the format, length and approach used for gender budget statements across countries. In most countries there is some form of standardisation across the statements produced by different agencies, but the degree of standardisation differs across countries.

In some countries the information is largely quantitative, in others not. In some, the information is presented in the form of standard tables, while in other countries, the presentation is primarily narrative. The method of presentation is generally – but not always – influenced by the approach used for the standard budget documents, for example in terms of concepts and terms used.

Involvement of non-government actors

UN Women's growing interest in budget call circulars and gender budget statements since the mid-2000s reflected the understanding that GRB efforts that included inside-government initiatives, and especially efforts involving the Ministry of Finance or equivalent, were more likely to have impact. This understanding was based on the fact that it is government that ultimately develops and manages the budget. This understanding should not, however, be taken to mean that outside-government actors are unimportant. Without the interest and demands of outside-government actors, any system of gender budget statements may not be sustained, or may be used simply as a public relations exercise by government.

Although, this review focuses on what happens inside government, the gender budget statement tool can be used analytically by outside-government GRB initiatives as the basis of awareness-raising and advocacy. Production of a gender budget statement by government can facilitate engagement by parliamentarians, councillors and civil society as it shows how government sees itself as promoting gender equality through the budget. However, this will only happen if the gender budget statement becomes a public document. As seen above, the statements are not always publicly available.

The fact that the statement is a public document will not necessarily result in actors outside government reading and using it. This problem is, in fact, not confined to gender budget statements, but relates more generally to budget documents. In most countries there will be few non-government actors who read the full budget documents.

In many countries, those involved in GRB express disappointment that gender advocates within civil society show little interest in the initiatives. Lack of interest can be a problem even when civil society actors have advocated for GRB and gender budget statements. In some cases the sheer length of some of the gender budget statements may discourage engagement while in others there may be complaints that the statements give too little information about the specific issues in which advocates are interested.

In some cases the technicalities of the approach may not be easily understood, while in others, gender advocates may not approve of the gender conceptual framework underlying the approach. In yet other cases, the level of detail provided about minor expenditures while ignoring the bigger issues may make the document seem irrelevant. In some cases, gender advocates may not even know that the gender budget statement exists. There are, undoubtedly many other reasons why gender budget statements have not attracted the hoped-for interest. Interesting exceptions in this respect are Australia (where, when government no longer produced a statement in 2014,

both a civil society body and an opposition party produced their own), and Rwanda (where a female-dominated parliament explicitly asked for the gender budget statements).

There are several ways in which countries have tried to limit the size and scope of the gender budget statements both to reduce the burden on those who produce it and those who must or might engage with it. In a few of the countries discussed above, expenditures are identified on the basis that they are linked to a country's gender policy or strategy. This was the case, for example, with Australia in one period, and is also the case for South Korea. In some countries statements are required only from specified agencies, although this is usually the case only during the piloting period. In other countries, such as Rwanda and Indonesia, each ministry is required to cover only a specified number of programmes or sub-programmes. Agencies may also be given a standard format to use. Tabular formats, in particular, can limit the amount of information that is required and result in a standardised (but possibly boring) product that is easier for the reader to follow and find the information wanted.

Linkages with public finance reforms

The country examples of GRB include many from countries that have undergone, or are undergoing, public finance reforms. There are several factors that explain this. Firstly, most of the countries have undertaken their initiatives with assistance, or even at the behest of, development partners. (The fact that so many of the documents are available, or even initially produced, in English even when it is not the official language of the country, attests to the influence of development partners.) The development partners concerned are often those who are funding and providing technical assistance for the public finance reforms, and encourage the GRB element as a way of ensuring that their assistance is gender-responsive. Secondly, the public finance reforms generally involve a shift towards a performance- and/or programme-oriented approach and away from a simple accounting-bookkeeping approach. The new approach places emphasis on linking allocations to policy; makes it easier to see what activities are funded by allocations; and introduces delivery (output) and even outcome measures alongside financial budgetary numbers. All of these changes make GRB easier. The focus on delivery and related indicators can encourage, and be facilitated by, improvements in gender-related data.

Among the country examples there are, however, some (such as India and Morocco) which have not had these public finance reforms. In such cases, the gender budget statement may be confined to line items that relate to project-type activities. Moreover, in Morocco, the reforms planned after passing of the Organic (Basic) Finance Law are likely to result in a change in the format and approach of the Gender Budget report which currently is, arguably, more policy- than budget-focussed.

Measuring gender responsiveness of a budget

Several of the countries have devised approaches that aim to come up with numbers or percentages that measure the extent to which the government budget is gender-responsive. This is usually done when the exercise is meant to cover all allocations or expenditures. For example, Nepal has a five-criterion scoring system for each programme, while Bangladesh has 14 criteria, five levels of contribution to women's advancement and a set of assumptions of percentage contributions of different types of expenditure within its RGCP model. The systems in India and Mexico also involve percentage scores, but these are not applied to all expenditures and so cannot give an overall measure of the gender-responsiveness of the budget as a whole.

The full scoring system is attractive to people with a technical bent. However, the fact that scores differ across years, for the same programme illustrate the extent to which the rating is subjective. The measures thus can give a false sense of accuracy. Even if relatively accurate, the measures relate only to inputs, rather than to what are arguably the more important questions – what is delivered and what is achieved. Further, one can ask why an exact measure is required for gender, when this is not the case for other broad policy objectives.

A danger with simplistic approaches to arrive at a numeric measure is that they may not differentiate “bad” gender-targeted expenditures that may undermine gender equality rather than promoting it. Ichii and Sharp (2013) cite WomenLink’s analysis for South Korea that found that their “women-related” programmes included sponsorship of beauty contests and courses for girls in make-up, skin care and etiquette. As another example, a simplistic measure would show no change when civil society advocacy results in an allocation for a “field visit” to Bali by wives of government officials being re-allocated to purchase of food supplement for children under five years and payments for the mainly female volunteers in *posyandu* (community-based services focusing on mother and child health) (Budlender and Satriyo, 2008).

Beyond overall numeric scoring of the gender-responsiveness of budgets, inclusion of disaggregated output or service delivery indicators, as in Macedonia, constitutes a different form of measurement. One caution here is that one cannot assume that a 50: 50 female: male ratio for output is necessarily gender-responsive. Instead output indicators need to be assessed against relative need.

Gender analytical frameworks

The various approaches do not always clearly distinguish between different categories of women. For example, the Bangladesh approach allocates scores based on both benefits for women government officials and benefits for women in poor communities. This may be considered appropriate in a country with low levels of women in top positions. The more general point is that the frameworks underlying the different approaches differ, but attempts, such as in Bangladesh, Indonesia and Nepal, to spell out more clearly what is considered to be gender-responsive, add to the complexity.

Leading actors in the Bangladesh and Nepal initiatives note that line agency officials lack the gender analytical and other skills needed for the system. They note further that officials find the scoring to be complicated, as would parliamentarians or civil society actors who want to engage with the gender budget statements. The problem of lack of gender analytical and other skills is, however, not confined to the approaches that aim at numeric measures. Instead, this observation is made in virtually all countries for which there is commentary. Ichii and Sharp (2013) note that lack of capacity is often accompanied by – and perhaps can be a screen for – political resistance.

Work burden

Resistance from government officials when introducing a gender budget statement does not necessarily reflect sexism or resistance to equality. It may, instead, primarily reflect resistance to the added work burden – a burden that usually comes at a time of the year when they are especially busy. Some countries place much of the burden on consultants. The challenges here include sustainability, ownership, as well as the extent to which a report compiled by someone perceived as an outsider will influence allocations.

The country descriptions implicitly point to the amount of work that is involved if countries decide to introduce gender budget statements. The countries highlight that it takes several years to introduce the instrument, test it, refine it, and roll it out. Some initiatives fall away before they are rolled out or get stuck at the pilot phase. Those who embark on GRB work related to call circulars and gender budget statements must be prepared to commit for the long-term.

Some possible lessons






The following points, which largely mirror suggestions offered in an earlier document suggesting what climate change activists can learn from GRB (Budlender, 2014), are offered as discussion points rather than as firm recommendations for countries that are considering gender budget statements. Whether they are appropriate in a particular country will depend, at least in part, on the purpose of the gender budget statement:

- Minimise the burden placed on government officials tasked with drawing up the budget statements. Some of the lessons that follow — relating to clear instructions, standardised format and restrictions on length — relate to this key lesson. However, the lesson is important enough as a guiding principle to stand alone.
- Provide simple, clear and specific instructions – whether in the budget call circular and/or elsewhere – so that officials understand what they must do and their product can be assessed against the instructions.
- Avoid requiring long narratives that place a burden on officials (and readers) and also may encourage unnecessarily expansive descriptions of what is being done and what will be achieved.
- Avoid the need for officials to have an unnecessarily sophisticated understanding of concepts and debates.
- Provide a standardised format so as to make it easier for those drawing up the statements and for those who read and assess the contents and may want to compare across agencies and across years.
- Provide human guidance, but with more emphasis on mentoring as the officials undertake the task, than on course-based training.
- Include the training and support on gender budget statements and reports within regular budget management training and support to avoid the gender elements being seen as optional “extras”.
- Model the format on that used in the existing budget documents and use similar terminology wherever possible. Avoid unnecessary jargon associated with gender.
- Design the format in a way that encourages logical thinking (for example, between the planned activity, the outputs, outcomes and contributions to gender equality) on the part of the official drawing up the statement, and that shows this logic to the reader.
- Where coding is used, require that the official provide a short motivation of why the particular code was selected.
- Consider categorising the nature of the activity, including the possibility of prioritisation of specified activities.
- Consider whether an explicit link to government policy is appropriate, either in selecting which activities can be included in the statement or in categorising activities that are included.
- Institute a system of quality checking of the content of statements, with constructive feedback to the officials responsible for drawing up statements.
- Make it clear that the statements are a required component of budget submissions.

- Ensure that Ministry of Finance officials have the skills and knowledge to assess line agency submissions from a gender perspective. The Finance officials could also be assisted by the presence of officials from the national gender machinery. However, it should not be assumed that the latter have the technical (or even gender) knowledge to do the assessment.
- Avoid over-reliance on consultants.

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