



# GENDER RESPONSIVE NSIVE BUDGETING

Frequently-asked  
questions

## **GENDER RESPONSIVE BUDGETING FREQUENTLY - ASKED QUESTIONS**

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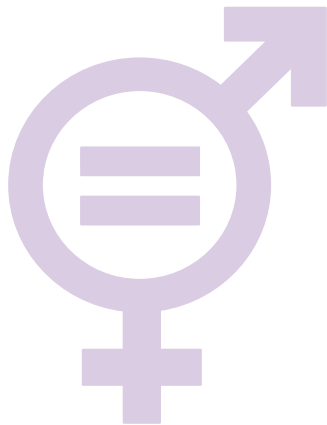
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# GENDER RESPONSIVE BUDGETING

## Frequently-asked questions





# 1. What is Gender Responsive Budgeting (GRB)?



**A budget** is the most comprehensive statement of a government's social and economic plans and priorities. In tracking where the money comes from and where it goes, budget decisions determine how public funds are raised, how they are used and who benefits from them.

Therefore, implementing commitments towards gender equality requires intentional measures to incorporate a gender perspective in planning and budgeting frameworks and concrete investment in addressing gender gaps<sup>1</sup>.

- GRB is an approach that integrates gender equality into a government's planning and budgeting processes and analyses how budgets can promote gender equality and the

1 UN Women, 2019.

empowerment of women.

- GRB aims to enhance the quality and efficiency of public finance management by introducing aspects of equality and equity in public expenditure and revenue.
- GRB does not mean separate budgets for women and men. Instead, GRB brings gender analysis into the policies, plans, budgets and programmes of government institutions to improve the allocation of resources for achieving gender equality and women's empowerment.
- GRB is implemented through a variety of tools, which vary according to the context and the objectives.

## NOTES:



GRB is not about creating separate budgets for women or solely increasing spending on women's programmes.



GRB is not about a 50-50 divided budget for women and men.



GRB seeks to ensure that the collection and allocation of public resources is carried out in ways that are effective and contribute to advancing gender equality and women's empowerment.

# 2

I sometimes hear the term **gender budgeting**, **does it mean the same thing as gender responsive budgeting?**

**Yes, it means the same thing. These are different terms that are used interchangeably. Different institutions use different terms.**

- However, when translated into the Vietnamese language, the term gender budgeting may be misunderstood as a specific budget for gender equality, such as the budget for the implementation of the National Programme on Gender Equality or for the activities of the Committee for the Advancement of

Women and Women’s Union. The correct meaning is an approach to understanding how budget decisions are made and how these decisions either support gender equality outcomes or exacerbate existing gender gaps.

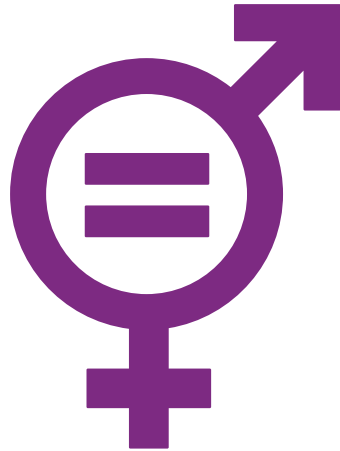
- With the GRB experience in Viet Nam, UN Women encourages stakeholders to use the term GRB rather than gender budgeting so that it does not confuse people who are new to this area of work.



### 3 | My organization is committed to gender mainstreaming and ending gender discrimination, but how can GRB help in achieving gender equality objectives?

GRB is a critical strategy in eliminating gender-based discrimination and socio-economic discrimination against women because:

- Gender equality and women's empowerment is a global priority. Sustainable Development Goal 5 "Achieve gender equality and empower all women and girls" calls for ending all forms of discrimination against women and girls. It seeks measures for a gender responsive public finance system.
- Many countries have policies to promote gender equality and the empowerment of women,



but these are often under-resourced. GRB draws attention to this and provides practical tools and approaches to support gender mainstreaming of the planning and budgeting process.



# 4

## My country, Viet Nam committed to the 2030 Sustainable Development Agenda and the achievement of the Sustainable Development Goals. How can GRB support the achievement of the SDGs?

- The 2030 Agenda for Sustainable Development commits member states to achieve gender equality and empower all women and girls. To monitor progress towards achieving the Sustainable Development Goals (SDGs), SDG indicators include a set of 232 global indicators with a number of these explicitly or implicitly addressing gender equality.
- Target 5.c of the 2030 Agenda calls on Member States to “Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels.” The indicator to measure progress against this target is SDG Indicator 5.c.1 “Proportion of countries with systems to track and make public allocations for gender equality and women’s empowerment.”
- The indicator aims to encourage national governments to develop appropriate budget tracking and monitoring systems and commit to making information about allocations for gender equality readily accessible to the public. GRB is an important tool to do so.



# 5. Does GRB have to be done for the whole budget?

Not necessarily. GRB can be done for:



However, the ultimate approach is to apply GRB across sectors and for the whole budget of organizations or agencies.

# 6. Who is involved in GRB?

GRB involves a wide range of stakeholders, as different groups need to add their voice in the budget allocation process and different government actors need to be involved. They play different roles and can carry out different activities:

The Ministry of Labour-Invalids and Social Affairs as the state management agency for the Gender Equality Law

The Ministry of Finance and Financial Departments

The Ministry of Planning and Investment

All other sectoral ministries such as the Ministry of Public Security, the Ministry of Transport, the Ministry of Justice, the Ministry of Culture, Sport and Tourism; the Ministry of Agriculture and Rural Development, the Ministry of Information and Communications

The National Assembly and the People's Councils at all levels

The Fatherland's Front and its member organizations (Women's Union, Farmer Union and Youth Union)

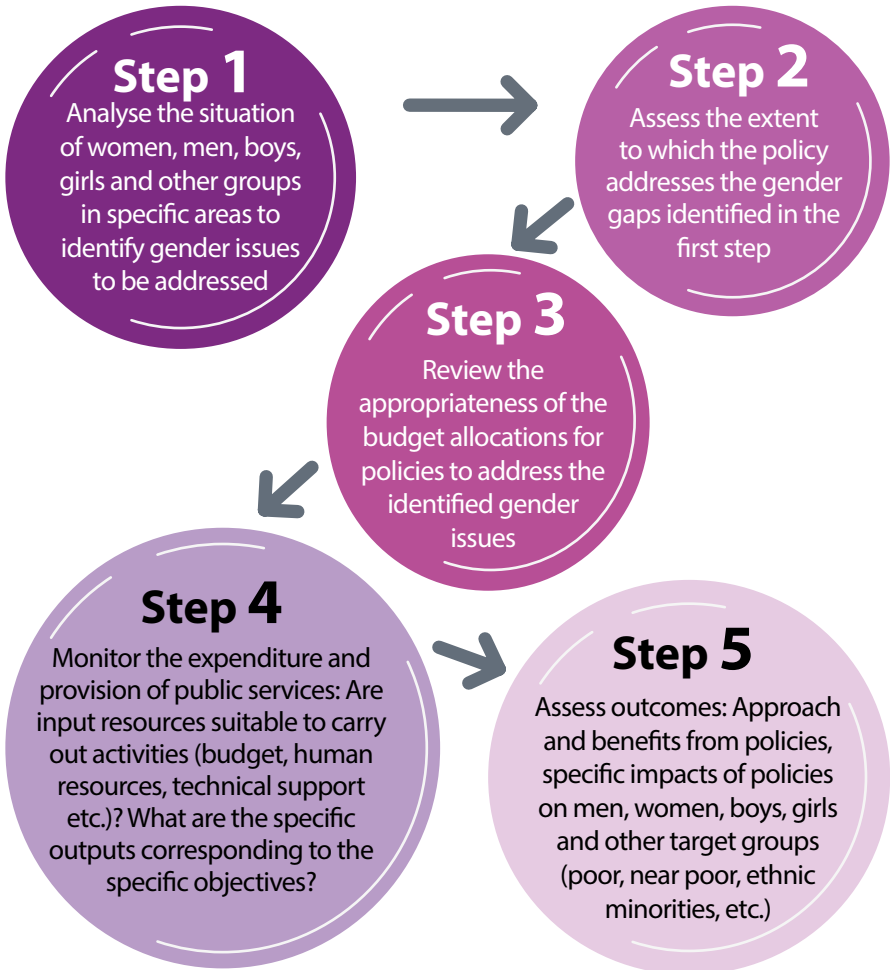
Civil society organizations and non-governmental organizations

Research institutions

Development partners/donors

# 7 | GRB seems very complicated to me, how can I start? What are the entry points?

GRB is not really complicated. There are a number of entry points in the planning and budgeting process and a number of tools that can be used. The most common approach is outlined below:<sup>2</sup>



<sup>2</sup> Budlender and Hewitt. 2003. Engendering Budgets. A Practitioners' Guide to understanding and Implementing Gender Responsive Budgets. The Commonwealth Secretariat.

The various 'tools' that can be used for a gender-sensitive analysis of budgets, with some adaptations, are:<sup>3</sup>

1

### **Gender-aware policy appraisal**

This is an analytical approach which involves scrutinizing the policies of different portfolios and programmes by paying attention to the implicit and explicit gender issues involved. It questions the assumption that policies are 'gender-neutral' in their effects and asks instead: In what ways are the policies and their associated resource allocations likely to reduce or increase gender inequalities?

2

### **Gender-disaggregated beneficiary assessments**

This research technique is used to ask actual or potential beneficiaries the extent to which government policies and programmes match these peoples' priorities.

3

### **Gender-disaggregated public expenditure incidence analysis**

This research technique compares public expenditure for a given programme, usually with data from household surveys, to reveal the distribution of expenditure among women and men, girls and boys.

3 Adapted from Diane Elson (1997b), 'Tools for gender integration into macro-economic policy', *Gender and Development*, 2, Summer, p 13.

4

### **Gender-disaggregated tax incidence analysis**

This research technique examines both direct and indirect taxes in order to calculate how much taxation is paid by different individuals or households.

5

### **Gender-disaggregated analysis of the impact of the budget on time use**

This looks at the relationship between the national budget and the way time is used in households. This ensures that the time spent by women in unpaid work is accounted for in policy analysis.

6

### **Gender-aware medium-term economic policy framework**

This attempts to incorporate gender into the economic models on which medium term economic frameworks are based.

7

### **Gender-aware budget statement**

This involves an accountability process which may use any of the above tools. It requires a high degree of commitment and coordination throughout the public sector as ministries or departments undertake an assessment of the gender impact of their line budgets.

# 8

## Our budget for this year has already been prepared, does that mean I can't do GRB?

Ideally, GRB is consistently implemented at all stages of the budget cycle. However, **it is never too late to start GRB at any stage of the budget cycle.**

When the budget is already prepared, GRB can be implemented at the budget execution stage. Gender analysis at this stage can assist in determining gender issues that need to be addressed and adjusted for budgets.

# 9

## My department is already short of funds. Am I supposed to find more money to do GRB?

- For GRB, the most important question is how to better spend the existing budget that can advance gender equality and the empowerment of women. You need to prioritize your allocated budget to get the most benefit and advance gender equality. You can analyse if the programme is planned to advance gender equality even within a limited budget.
- You may not need to have additional money to implement GRB. However, if you have additional budgets, you can use them to ensure that programmes that match budget allocations are provided or develop new programmes based on existing programmes, to address gender issues and meet the goal of promoting gender equality.

# 10. In which areas can GRB be implemented?

GRB can and should be implemented in all sector and at all levels. The misconception is that gender equality is only related to specific sectors, so GRB tends to be implemented mostly in social sectors.



- However, we know that lack of investment in gender responsive infrastructure, for example, has a huge impact on the ability of women to gain work, move around freely, or access public service
- It is important that all sectors apply GRB, supported by a gender analysis and needs assessment.



# 11. How does the legal framework in Viet Nam promote GRB?

## The Gender Equality Law

The Gender Equality Law (2006) stipulates a regulation on gender mainstreaming in the development of legislation. Specifically, (i) identify gender issues and measures to solve these issues in the field regulated by legal normative documents; (ii) forecast the impact on men and women by regulations of legal normative documents when they are promulgated; and (iii) define responsibilities and resources to deal with gender issues within the regulation scope of legal normative documents.

## The Law on Promulgation on Legal Normative Document

The Law on Promulgation on Legal Normative Document (2015) requires gender mainstreaming as one of the principles of the legal normative documents and a gender impact assessment of the laws and appraisal/review of the laws from a gender perspective.

## The State Budget Law

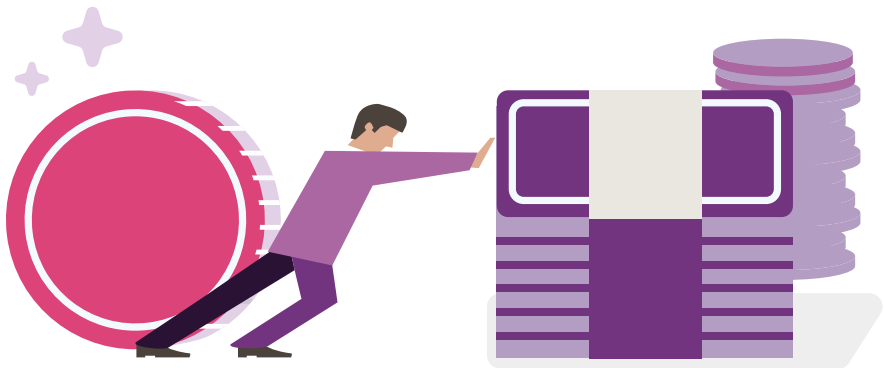
The State Budget Law (2015) specifies that the implementation of gender equality goals is one of the management principles of the state budget; and the implementation of gender equality goals is one of the criteria for making the annual state budget estimate.

# 12 How can the Ministry of Finance drive GRB?

International experiences show that the Ministry of Finance plays an important role in guiding and promoting GRB, specifically, through the development of budget call circulars and gender budget statements. These are seen as a useful government accountability tools that can facilitate gender responsive changes in the budget decision making process.

## BUDGET CALL CIRCULARS

Budget call circulars are usually issued by the Ministry of Finance or Budget Office at the beginning of a budget cycle requiring government agencies to submit proposals and the need for budget allocations for the coming year. 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). It may inform each agency what its budget “ceiling” will be for the next fiscal year (UN Women 2015)<sup>4</sup>. Budget call circulars should include a requirement that gender should be reflected in the budget proposal and considered as one of the criteria for negotiating and allocating budgets. For example, all indicators need to be sex-disaggregated and gender-related indicators should be included in the budget proposal as relevant.

## GENDER BUDGET STATEMENT

A gender budget statement can be defined as a document that, either as part of the budget documentation or separately, provides a clear statement of gender-related goals. It is a document produced by a government agency, usually the Ministry of Finance, to show what its programmes and budgets are doing with respect to gender. 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.<sup>5</sup> A gender budget statement can be an accountability document to assess how well government programmes have worked and how the budget was spent to promote gender equality.

Some countries use gender budget statements to determine budget priorities at the early stage of the budget process. There are different formats, lengths and approaches used for gender budget statements across countries. For example, information can be presented in a table or narrative or quantitative format.



4 UN Women, Questionnaire for SDG Indicator 5.c.1.

5 UN Women, Questionnaire for SDG Indicator 5.c.1.

The UN Women Review provided information on cases of 17 countries,<sup>6</sup> including 13 in Asia and the Pacific, that produced budget call circulars and/or gender budget statements. These countries are Australia, Bangladesh, Bhutan, China, India, Indonesia, Japan, Malaysia, Morocco, Nepal, Pakistan, Philippines, Rwanda, South Korea and Timor-Leste.



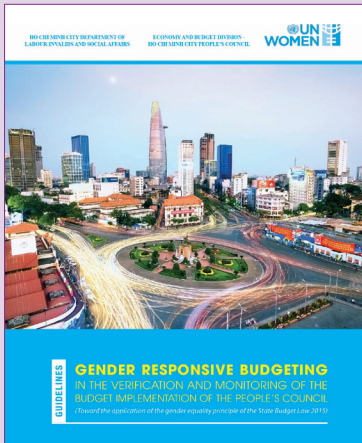
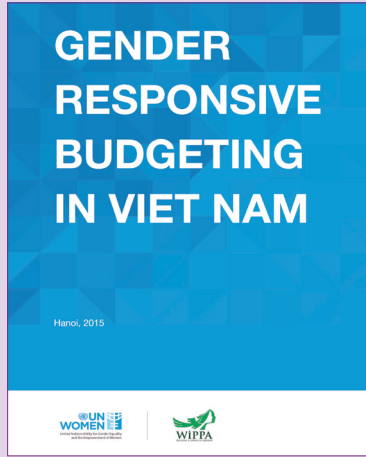
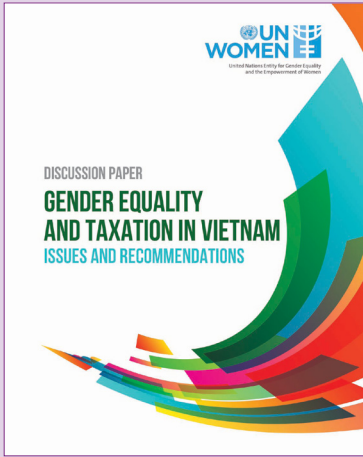
6 UN Women Asia and the Pacific, 2016, Gender Responsive Budgeting in the Asia-Pacific Region: A Status Report

# 13

## Where can I get support/advice for GRB?

- UN Women has extensive background and experience with GRB. Supporting governments with integrating gender equality measures into their plans and budgets is one of UN Women's core priorities.
- UN Women has more than 15 years of experience supporting GRB initiatives in more than 80 countries.
- UN Women Viet Nam delivers training on GRB and conducts studies to collect evidence and data to promote the application of GRB in different sectors. It generates knowledge, including GRB in both budget expenditure and tax policies in the national context and shares information with relevant stakeholders. UN Women Viet Nam also develops guidance on gender analysis and gender mainstreaming in the budgeting process in selected sectors/areas and provides technical support and policy advice on GRB.
- So far, UN Women Viet Nam has worked with the Ministry of Finance, the Ministry of Transportation, Ho Chi Minh Academy of Politics, the Ho Chi Minh City People's Council, the Ho Chi Minh City Department of Labour – Invalids and Social Affairs, the Committee on Ethnic Minority Affairs, and CSOs working with ethnic minorities to promote GRB.
- More information on UN Women's global work on GRB can be found at **<http://gender-financing.unwomen.org/en>** or the UN Women Asia and the Pacific website on GRB.

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