IWRM Action Hub

IWRM TOOL - D1.06

Gender Responsive Budgeting



Summary

Gender Responsive Budgeting (GRB) is a process of analysing budget programmes from a gender perspective and prioritising the budget design based on identified gender equality gaps, as well as the integration of gender roles and needs in the reallocation of the available resources for achieving gender equality and advancing woman's rights. GRB recognizes that the budget and policies have different and unequal impact on women and men and helps to improve accountability and transparency through comprehensive gender analysis to overview the policies, budget, expenditure and its beneficiaries. This Tool consists of steps and practical insight on how to incorporate GRB in projects and programmes.

What is Gender Responsive Budgeting?

Gender Responsive Budgeting (GRB) can be used to integrate gender perspective in the budgeting process that seeks to create a direct linkage between social and economic policies through the application of a gender analysis to the formulation and implementation of government budgets. In general, both macro and micro economic frameworks are gender-neutral, and budgets as key fiscal instruments reinstate this bias- women's contributions to the economy (by not taking into consideration their unpaid work) resulting in a highly biased budgets and fiscal policy. A gender analysis can also demonstrate the ways in which social institutions that are seemingly "gender neutral", bear and transmit gender biases (Tool B5.01). That eventually affects overall conceptualisation, formulation, execution, and impacts of national budgets and policies. Gender budget analyses can be applied to gender specific expenditures that promote gender equity within the public service and general or mainstream expenditures.

The Need for GRB

The goal of GRB is to mainstream gender into financial processes in support of gender equality and the fulfilment of women's rights. The roles of women and men are different in a society or an institution, so are their needs and priorities. Thus, recognizing these gender differences and applying them in development of budgets enables effective, fair, transparent, and efficient use of public resources. The management of money, investment and finance is generally controlled by men. In some cases, women also have the privilege to influence the decision but these are often a small minority of elite/upper-class women, thereby hindering the voice of the marginalised and the poor who are in immediate need. The programmes focused on needs and interest of women at large are usually less prioritised and subsequently the allocated budget or finances are often delayed, or they are diverted to the interest of men. Thus, an efficient monitoring mechanism must be put in place within the concerned authorities to facilitate the process for ensuring true participation of women from all social categories. Conducting a gender-responsive budget analysis can be seen as a step not only towards accountability to women's rights, but also towards greater public transparency and economic efficiency.

GRB and Water Management

Contrary to popular belief's, GRB does not mean spending an extra amount of money for women and girls, it is rather about looking into every line of budget through a gendered lens from a gender perspective (UN Women, 2022). For instance, in most of the parts of the world, women are responsible to fetch water from distance for their domestic water needs. An initiative aligned with GRB principles would consider the location and distance of tap heads and sanitation facilities during the planning and construction phase of a water supply and sanitation service (Tools B2) as means to help reduce the drudgery and time required to carry the water by women which eventually saves some time for them to be engaged in economic activities. GRB is thus also about recognising and making explicit the economic and socially productive, including in-kind, contributions that women and girls bring to water management and water projects. Women are critical actors in climate change adaptation and their knowledge and capacity must be recognised to strengthen climate actions through efficient use of financial resources and harnesses the transformative potential of gender-inclusive budget actions i.e., water and climate finance (Tool D2.06) supporting investment in climate change adaptation. Incorporating gender in water policies (Tool A1.04) helps governments to make budgets gender sensitive and develop policies to achieve gender equality eliminating discrimination in society.

Steps for Incorporating GRB

GRB should be institutionalised into everyday practices of institution and governance structures at all levels. The three common steps to incorporate gender responsive budgeting in any project or programme are:

- Gender analysis (Tool B5.01): Analysing how the budget have been spent in the past, and who were the past beneficiaries. It also involves qualitative analysis regarding access to services provided by the government and other service provision organisations;
- Identify objectives towards gender equality: In this step, the specific objectives, indicators activities within budget documents were formulated;
- Incorporating these objectives in a budget planning: GRB can increase transparency by

providing clear analysis on how the government funds are being spent and who are the beneficiaries are. It increases accountability by ensuring government budgets are fulfilling/addressing the citizen's needs.

The process of collecting revenues, disseminating expenditure, and allocating budgets might differ among countries. Thus, the governments, local bodies and stakeholders involved in planning and budgeting should conduct a thorough gender analysis, collection of gender disaggregated data, and efficient implementation and monitoring of GRB throughout the project cycle. The Gender Responsive Budgeting and Analysis Report produced by UN Women provides some concrete useful guidance on bringing this principle to practice (UN Women, 2016).

Thematic Tagging
Gender

Source URL: https://iwrmactionhub.org/learn/iwrm-tools/gender-responsive-budgeting