



GUIDELINES FOR THE PREPARATION OF GENDER RESPONSIVE BUDGETS

Ministry of Finance and Economic Development

May 2021

Contents

Glossary of Terms	3
Foreword by the Secretary, Ministry of Finance and Economic Development	6
Acknowledgements by the Ministry of Finance and Economic Development.....	8
Introduction and Background	10
Aim of the Guide.....	10
Objectives of the guide	10
Targeted Users of the Guidelines	11
Justification for Gender Mainstreaming in the National Budget.....	11
Government's Commitment towards Gender Equality and Women Empowerment.....	11
Importance of Gender Responsive Budgeting in Zimbabwe	14
Purpose of the Gender Responsive Budgeting Guidelines	16
Gender Responsive Budgeting.....	17
Objectives of Gender Responsive Budgeting	18
Importance of Gender Responsive Budgeting.....	18
Pre-requisites for Gender Responsive Budgeting.....	18
Gender Responsive Budget Framework.....	19
Alignment of the Gender Budgeting Framework to the Budget Cycle	21
Evaluation of the budget impact:	22
Roles of Different Stakeholders in Gender Budgeting Process	23
Gender Responsive Budget Analysis.....	24
Gender Responsive Budgeting Analytical Tools.....	24
Gender Aware Policy Appraisal	25
Gender Budget Tracking	27
Gender Budget Statement/Gender Awareness Budget Plan	30
Gender Aware Revenue Incidence Analysis	34
References	36
Annex 1: Gender Responsive Budgeting Initiatives	38

Glossary of Terms

Table 1: Glossary of Terms

Term	Definition
1. Gender	Refers to the socially and culturally constructed roles, responsibilities, relations and entitlements between men and women, boys and girls. However, gender roles can change over time and differ from one place to another.
2. Sex	is the biological difference between males and females. It refers to the physical attributes that we are born with.
3. Gender relations	refers to socially, culturally and economically determined relations between men and women.
4. Gender Equity	refers to fairness and justice in the distribution of benefits and responsibilities between men and women, boys and girls.
5. Gender equality	means that there is no discrimination on the grounds of a person's sex in the allocation and accessing of resources between men and women.
6. Gender Inequality	is a result of different forms of discrimination on the grounds of a person's sex with regard to benefits, responsibilities and opportunities. This translates into gender inequality in outcomes such as labour force participation, wage and employment gaps, gender inequality in opportunities such as gaps in education, health, financial, difference in legal rights for men and women, protection from violence and inequality in representation in decision making positions such as boards, managerial positions and political leadership positions.
7. Gender Issue	refers to a situation where there is gender inequality that requires intervention.
8. Gender Gap	is a quantifiable indicator of gender inequality. It reveals the differences between females and males with regard to resources, entitlements and opportunities.
9. Gender Needs	are requirements that arise from people's positioning in society, determined by the socially constructed characteristics.
10. Gender Specific Interventions	refer to programmes or activities undertaken to respond to the identified gender needs or gender gaps.

Term	Definition
11. Gender mainstreaming	is the process of assessing the implications for women and men of any planned action, including legislation, policies or programmes, in any area and at all levels. It is a strategy for making women's as well as men's concerns and experiences an integral dimension of the design, implementation, monitoring and evaluation of the policies and programmes in all political, economic and societal spheres, so that women and men benefit equally, and inequality is not perpetuated.
12. Gender analysis	is the process of identifying the differences between women and men regarding their specific activities, conditions, needs, access and control over resources, and access to development benefits and decision-making.
13. Equal opportunities for women and men	refers to absence of barriers to economic, political and social participation on the ground of sex. (European Commission, 1998).
14. Empowerment	is the process of gaining access and developing one's capacities with a view to participating actively in shaping one's own life and that of one's community in economic, social and political terms. (European Commission, 1998)
15. Care economy	refers to part of human activity, both material and social, that is concerned with the process of caring for the present and future labour force, and the human population as a whole, including the domestic provision of food, clothing and shelter. It refers to social reproduction in the provisioning of all such needs throughout the economy, whether part of the paid or unpaid components. (Alexander, P., Baden, S., 2002)
16. Unpaid care work	involves activities such as housework, childcare, and care for others in the household that is done on an unpaid basis by family members. This work is not covered by the System of National Accounts (SNA) which provides the rules for computing gross domestic product (GDP) and thus the statistics for macroeconomic policy decisions. The care economy therefore remains invisible, although it is of utmost importance for the functioning of the market economy and for the maintenance of the social framework of a society.
17. Sex-disaggregated statistics	refers to the collection and separation of data and statistical information by sex to enable comparative analysis, sometimes referred to as gender disaggregated statistics. (European Commission, 1998)
18. A budget	refers to a financial plan for acquiring resources, allocating, utilizing and managing those resources to achieve desired objectives.

Term	Definition
19. A National Budget	is an economic policy instrument used by Government to mobilise, allocate, utilize and manage resources for purposes of implementing its policy and administrative objectives. It reflects on Government's policy priorities, decisions and expectations on the performance of the economy and is approved by the Parliament.
20. Line item budgeting system	is a budget that provides information about the amount of money (inputs) spent on different items such as salaries, operation and maintenance, allowances, etc., as well as on different ministries/agencies, but not about the activities, outputs and outcomes funded by the budget.
21. Programme Oriented or Performance-Based Budgeting	refers to a performance budgeting that links inputs (the amount of money spent) with results (outputs and outcomes) and, thus, allows for the monitoring of the achievement of set goals and targets. Performance budgeting facilitates the link to strategic planning more closely with medium-term and annual budgeting and performance management
22. Gender Budget Analysis	involves analysis of the impact of (government) expenditure and revenue on the social position and opportunities of men, women, boys and girls, and the social relations between them.
23. Gender perspective	refers to the vision that enables one to understand and analyse the characteristics that define women and men in specific ways, including their similarities and differences.
24. Gender neutral budget	refers to a budget that has no positive or negative impact on gender relations or equality between men and women.
25. Gender blind budget	is a budget that ignores the different gender roles, responsibilities and capabilities of women and men.
26. Gender Responsive Budget/ Gender Mainstreamed Budget	is a budget that ensures that the needs and interests of individuals from different social groups (sex, age, race, ethnicity, and location) are addressed through expenditure and revenue policies.

Foreword by the Secretary, Ministry of Finance and Economic Development

Pursuant to Government's commitment towards achieving gender equality and equity in line with regional, International and national gender equality protocols/policies adopted for implementation since 1995, Government with the support of UN Women has developed Gender Responsive Budgeting Guidelines. The sole objective of the Guidelines is to promote and accelerate gender mainstreaming throughout the budget cycle.

The Guidelines are anchored within the context of international, regional and national gender equality protocols and national policy frameworks. These frameworks, among others, include the 1995 Beijing Platform of Action, the 2030 Sustainable Development Goals, the National Gender Policy, the 2013 Constitutional gender equality provisions under Chapter 2, Article 14 and 17 and the National Development Strategy 1.

Given that the National Budget is an instrument used for translating people's aspirations into tangible results, Government in 2007, adopted Gender Responsive budgeting as a strategy to promote and accelerate gender mainstreaming. The purpose of gender mainstreaming is to achieve gender equality, women empowerment and poverty reduction objectives that are in line with the Sustainable Development Goals (SDGs). Government efforts towards mainstreaming gender through the budget cycle have been constrained due to lack of technical capacity to integrate gender into policy and budget formulation, implementation, monitoring and evaluation within Line Ministries. Each budget year, Parliament and other key stakeholders involved in promoting gender equality have consistently been raising concern over non-prioritisation of gender issues in the budgetary process. This is about to change for the better. It is against this background that the guidelines have been developed to assist policy makers and policy advisers as well as implementing agencies to effectively mainstream gender through the Public Financial Management systems.

The guidelines are therefore, expected to assist line Ministries to mainstream gender through the budgetary process and ultimately contribute towards achievement of the NDS1 goal of inclusive socio-economic growth, as well as gender equality and women empowerment, supporting the achievement of the 2030 Sustainable Development Goals.

In addition, the guidelines will enable the country to comply with the Supplementary Public Expenditure and Financial Accountability Gender Responsive Framework. This framework has been developed to assist in assessing the extent to which countries' Public Financial Management systems are inherently promoting and contributing towards gender equality and addressing men and women's needs.

To facilitate mainstreaming of gender in our budgetary process, arrangements have been put in place to build capacity in gender budgeting within the public service, with about six Line Ministries having already received the training and these will be piloted in the 2022 Budget process for appreciation by stakeholders.

The scope of the guidelines includes, among others, defining gender concepts, Gender budgeting objectives, Gender Budget Framework, tools for mainstreaming gender in the budget cycle, role for each key stakeholder and expected benefits.

In this regard, Accounting Officers in all Ministries and their implementing agencies are required to make use of these guidelines in promoting gender equality by prioritising gender mainstreaming in their strategic plans, budgets and project formulation and implementation plans, as well as monitoring and evaluation reports.

G. Guvamatanga
Secretary for Finance and Economic Development

Acknowledgements by the Ministry of Finance and Economic Development

The Ministry of Finance and Economic Development acknowledges, with much appreciation, the financial and technical assistance provided by UN Women towards the crafting of the Gender Responsive Budgeting Guidelines. We specifically acknowledge the personal commitment of the Country Representative, Ms. D. Serumaga, and Ms. P. Mhlanga, Deputy Country Representative and her support team comprising Ms. C. Hurungo, Ms. N. Gumbo and Ms. C. Young Min Kim, whose combined expertise and enthusiasm kept the project on course despite the operational challenges presented by the COVID-19 environment.

We are extremely grateful to Team UN Women who responded to our request for Technical and Financial assistance by engaging the Gender Budgeting Consultant, Mr. Farai Makombe, who provided an expert review of existing gender budgeting guidelines, designed and produced of this Gender Responsive Budgeting Manual, the product of which we are tremendously proud of.

We would also like to acknowledge the facilitatory role played key personnel in the Ministry of Finance and Economic Development, particularly, Mr. P. Kunaka, Chief Director, Expenditure Management and Mrs. Arina. Manyanya, Deputy Director and former Gender Focal Person for the Ministry of Finance and Economic Development, who provided valuable guidance in the production of this guidelines, timely advice as well as professionally coordinating the resource persons from the Pilot Ministries during the workshops that culminated in the validation of the GRB Guidelines. Special mention also goes to key personnel in the Ministry of Finance and Economic Development, particularly Directors and Deputy Directors, for a thorough and objective review of the initial draft and valuable comments that shaped the final product.

To our esteemed gender machinery, the Zimbabwe Gender Commission, and the six Pilot Line Ministries including that of Women Affairs, Gender and Community, Small and Medium Enterprises Development; Public Service, Labour and Social Welfare; Home Affairs and Cultural Heritage; Primary and Secondary Education; Justice, Parliamentary and Legal Affairs; as well as Agriculture, Water, Fisheries, Lands and Rural Resettlement, and their representatives, who included Directors and Deputy Directors, Gender Focal Persons and Finance experts, your lively contributions, and critical analyses shaped this excellent product.

--Blank Page--

Introduction and Background

1. The world over, budgets are universally accepted as powerful tools for achieving socio-economic development objectives. National budgets reflect how Governments mobilise, allocate, utilise and account for public resources, in order to meet the social and economic needs of their citizens. National budgets also reflect Government's political and administrative priorities and commitment in responding to persisting development challenges such as gender inequality, poverty, exclusion and economic injustice. Therefore, Government budgetary policies play a major role in contributing towards the achievement of gender equality, women empowerment, poverty reduction and socio-economic inclusiveness objectives.
2. Zimbabwe is among countries within the SADC region to implement gender budget call circulars, however, there still seems to be challenges encountered by many line Ministries in practically applying the engendered budget circulars. Despite the presence of government gender budget circulars, only a few line ministries have a line item under programmes for gender mainstreaming. Zimbabwe, like its other counterparts in the SADC, still lacks strong monitoring systems to track the extent of compliance by sector ministries with gender sensitive budget call circulars.
3. There are several advantages of implementing gender sensitive budgeting, key among them being, effective poverty alleviation, enhancing economic efficiency, rapid achievement of gender equality and gender equity, realisation of women's rights through identification and closing of gender gaps, strides towards the achievement of good governance, highlighting gaps between international commitments and the amount of public spending earmarked for the achievement of gender-specific benchmarks and targets, leading to the achievement of transparency and accountability as well as a tool for monitoring the extent to which the Sustainable Development Goals and other policy objectives have been achieved in a gender aware manner.

Aim of the Guide

4. The main aim of this guide is to unpack the main components of gender responsive budgeting, outlining the processes and analytical frameworks to be followed. It brings to the fore, the hitherto less obvious gender blind and gender-neutral policies through the gender lens. The existing gender-neutrality of macro-indicators ignores the feedback mechanisms between gender-relations and macroeconomic policy. The integration of gender perspectives into macroeconomic policy impacts on equality and efficiency dimensions. Given that problems of inequality cannot be resolved by the piece-meal and trickle-down effects of macroeconomic policies, the concerns of gender-inequality need to be built into the macroeconomic policy framework, in order for them to be implemented.

Objectives of the guide

5. The objectives of the guide are to strengthen Line Ministries' capacity to:
 - To carry out a gender budget analysis through application of the gender analysis tools that are appropriate for their purposes.
 - To reorient national action plans towards achieving gender equality and equity through the budgetary process.

- To implement and account for gender equality commitments and address women’s priorities through national planning, budgeting systems and programming.
- To strengthen stakeholder’s capacity and accountability role in monitoring and evaluating the achievement of commitments towards gender equality.

Targeted Users of the Guidelines

6. The targeted users of the guidelines are policy makers, policy advisers, civil society organisations, implementing agencies (technical personnel and programme managers) at all levels as well as researchers.

Justification for Gender Mainstreaming in the National Budget

7. Although the figures compiled in the National Budget Estimates Book might appear gender-neutral, empirical findings show that expenditure patterns and the way that a government raises revenue have a different impact on women and girls as compared to men and boys, often to the detriment of the former. This is due to the socially determined roles and duties that women and men play in society, the gendered division of labour, different responsibilities and capabilities, and the different constraints that women and men face, which normally leave women in an unequal position in relation to the men in their community, with less economic, social and political power.
8. It is against the above observation that in 1995 at the Fourth World Conference of Women in Beijing Governments adopted gender mainstreaming as a strategy to promote gender equality, with the Beijing Platform for Action explicitly calling for “integration of a gender perspective in budgetary decisions on policies and programmes, as well as the adequate financing of specific programmes for securing equality between women and men”
9. To comply with the Beijing platform resolution, various Governments including the Government of Zimbabwe acceded to various international, regional and national gender equality protocols, treaties, instruments and developed gender sensitive policies strategic plans budget proposals and action plans as well as establish gender machinery to promote gender equality and women empowerment.

Government’s Commitment towards Gender Equality and Women Empowerment.

10. Government’s commitment towards achieving gender equality and promoting empowerment of women is anchored in various national policy frameworks, regional and international gender equality protocols to which it has acceded. These frameworks include among others:
 - Constitutional gender equality provision under Article 14 and 17 of the Constitution of Zimbabwe Amendment (No. 20) Act 2013 which provide for:
 - Promotion of full gender balance with special focus on full participation of women in all spheres on the basis of equality with men.
 - The need for State to take all measures, including legislative measures needed to ensure both genders are equally represented in all institutions and agencies of Government at every level.

- The need for the State and all institutions and agencies of Government at every level to take practical measures to ensure that women have access to resources, including land, on the basis of equality with men.
- In addition, Chapter 12, Article 245 of the Constitution provides for the establishment of the Zimbabwe Gender Commission, with the mandate to spearhead, coordinate and monitor integration and promotion of gender mainstreaming in the various sectors of the economy.
- **The National Gender Policies (NGP)**, 2004 and 2013, which provide for all stakeholders to mainstream gender into various sectors of the economy.
- **National Economic Policy Frameworks** such as **ZIMASSET** Cluster V11 on Gender Development, which provided for gender mainstreaming with the objective to achieve gender equality and equity in all sectors, the **2018-2020 Transitional Stabilisation Programme (TSP)** which reinforced the need to continue fostering gender mainstreaming across all sectors, in cognisance of the fact that gender equality is fundamental to achieving equitable, sustainable and inclusive socio-economic development.
- The current economic policy framework, the **National Development Strategy 1 (NDS1)**, carries over the TSP unfinished business on gender mainstreaming and women empowerment by focusing on strengthening the integration of gender mainstreaming across all sectors, in order to achieve equitable, sustainable and inclusive socio-economic development.
- The 1991 Convention on the Elimination of All forms of Discrimination Against Women (CEDAW) as well as the Beijing Platform for Action (PFA), which require the, “integration of a gender perspective in budgetary decisions on policies and programmes, as well as **adequate** financing of specific programmes for securing equality between women and men.
- The 2004 Millennium Development Goals, for which Government had prioritised to achieve Goals 1, 2 and 3 by end of 2015, which were:
 - ✓ Goal 1: Eradication of extreme poverty and hunger,
 - ✓ Goal 2: Achieve universal primary education and
 - ✓ Goal 3: Promote gender equality and empower women
- The **Sustainable Development Goals (SDG)**, for which Government has prioritised the achievement of the following gender related Sustainable Development Goals
 - ✓ Goal 4: Ensure inclusive and equitable quality education and promote life-long learning opportunities for all.
 - ✓ Goal 5: Achieve gender equality and empower all women and girls.
 - ✓ Goal 6: Ensure availability and sustainable management of water and sanitation for all.
 - ✓ Goal 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment.

✓ Goal 10: Reduce inequality within and among countries

These are expected to be implemented through the following clusters:

- Value Addition and Beneficiation
 - Food Security and Nutrition
 - Infrastructure and Utilities
 - Social Services and Poverty Reduction
 - Fiscal Reform measures
- Accession to the 2008 SADC Protocol on Gender and Development, which provides for the empowerment of women, elimination of discrimination and achievement of gender equality by encouraging and harmonising the development and implementation of gender responsive legislation, policies and programmes and projects.
 - Guided by the above policy frameworks, Government has made great strides in gender mainstreaming through legislation, policy formulation and the budgetary process as reflected below:
 - Enactment of the Domestic Based Violence Act of 2007 which seeks to protect and respond to Gender Based Violence.
 - Production of the National Gender Based Violence (GBV) Strategy 2012- 2015 which seeks to improve the efforts of Government, civil society and donors to prevent and respond to gender-based violence.
 - Establishment of the gender machinery (Gender Commission and the Ministry of Women Affairs) to spearhead the gender agenda as well as establishment of women empowerment financing Facilities such as the Women's Bank and the EmpowerBank.
 - Support towards women empowerment projects and programme under the SMEs Facility.
 - Implementation of gender sensitive administrative policies such as the recruitment and promotion policy, appointment policy for Board Members and other decision-making positions and Staff development policy, enrolment policy in tertiary institutions, land distribution policy, etc.
 - Production of gender sensitive policy strategies such as the TSP and the NDS1, Budget Call Circulars and gender budget plans as reflected in the Budgets Estimates book.
 - Capacity building in gender budgeting for Finance Officials from line ministries as well as Budget Review Officers in the Ministry of Finance and Economic Development. It is imperative to fill the capacity gaps in gender budgeting within line ministries. Arrangements are currently underway to build capacity in gender budgeting targeting 6 selected pilot ministries. The pilots are Ministries of Lands, Agriculture, Water, Fisheries and Rural Resettlement, Health and Child Care, Public Service, Labour and Social Welfare, Primary and Secondary Education, Women Affairs, Gender,

Community Development, Small and Medium Enterprise Development, Justice and Legal and Parliamentary Affairs as well as the Ministry of Finance and Economic Development.

- Production of Gender Budgeting Guidelines to guide policy makers, advisers and technical officers to mainstream gender issues in policy, budget, programme and project programming and implementation.
- Encourage participation of women in the budget consultations processes with a view to capture women's requirements.

Importance of Gender Responsive Budgeting in Zimbabwe

11. To accelerate the gender mainstreaming process, Government in 2007 adopted Gender Responsive Budgeting as one of the key strategies to promote gender equality through the budgetary cycle. The GRB strategy aims at analysing the different impacts of a Government's national and local expenditure as well as revenue policy on women and girls, and on men and boys, respectively.
12. In addition to the impact analysis, gender responsive budgeting includes making proposals to reprioritise expenditures and revenues, taking into account the different needs and priorities of women and men. The GRB strategy therefore involves integrating a gender perspective into all steps of the budget process i.e. planning, drafting, implementing and evaluating in order to ensure that budget policies take into consideration the gender issues in society (UNESCO, 2010). GRB does not involve creating separate budgets for women and girls, or simply increasing specific budget allocations directed to these groups. Instead, it involves collecting budget revenues, allocating and disbursing expenditures that address persistent inequalities between women/girls and men/boys (Sharp, 2003; Budlender et al, 2002).
13. The implication is not that a numerically equal amount of expenditure in all programmes should accrue to males and females. Males and females may have different needs, warranting differential allocations of expenditure. For instance, health programmes have to make provision for maternity care for women but not for men (Elson, 2003). So, the basic issue is not that 50 per cent of spending should go to males and 50 per cent to females, but that spending should equally respond to the needs and priorities of women and men, as well as serve to reduce gender inequalities.
14. Different dimensions need to be considered when looking at budgets from a gender perspective:
 - Given that a large part of Government expenditure is spent on public employment, it would be important to establish *whether women are employed at the same wage for the same function and grade (equal wage policy) with men, for them to benefit equally from this expenditure.*
 - Given that women, as *users of publicly funded services* may have different needs and priorities to men due to their different social roles and responsibilities, the question to ask is; *Are the priorities taken into consideration equally?*
 - Governments *transfer* money to private households in the form of pensions, social security payments, relief payments after natural disasters, etc. *Do women have the same entitlements to these payments as men?*

- Women and men have different *time-use patterns*. It is a well-established fact that women spend more hours than men doing unpaid work, while men conversely spend more hours doing paid work. In total, women work longer hours per week than men. *Do budget allocations increase or decrease the workload of either sex?*
 - Women's priorities will only be taken into account if they are sufficiently represented in *budget decision-making* positions.
 - To reduce gender inequalities that leave women in a less favourable situation, *targeted women-specific policies* have to be implemented in addition to general gender mainstreaming, until a level playing-field has been established. These policies must be conducive to empowering women and to overcoming gender stereotypes, and sufficient funds should be allocated to them
15. Gender mainstreaming through the budgetary process aims at producing gender responsive budgets, which are synonymous with gender-sensitive budgets, gender budgets and women's budgets and are not separate ones for women, but rather government budgets that are planned, approved, executed, monitored and audited in a gender-sensitive way.
16. A Gender Responsive Budget is one that aims at examining budgetary resource allocations through a gender lens¹. It dissects the government budget to establish its gender-specific impact, and translates gender commitments into budgetary commitments. It also examines the gendered incidence of budgetary policies for effective targeting of public spending, reviewing and offsetting any undesirable gender-specific consequences of previous budgetary measures. Gender budgeting stresses re-prioritization rather than an increase in overall public expenditure and in particular, the re-orientation of programmes within sectors rather than changes in the overall amounts allocated to particular sectors.
17. One of the key thrusts of a gender-sensitive budget is to ensure a greater visibility of the care economy², in fiscal policy measures and its inclusion in the System of National Accounts (SNA), as well as the macro-economic framework. It therefore calls for implementing agencies and the national statistics agent, ZIMSTATS to collect gender disaggregated statistics / information in all their publications and performance reports to facilitate gender analysis.
18. In general, gender budgeting initiatives are mainly geared towards:
- Raising awareness among stakeholders about the non-neutral nature of budgets.
 - Seeking to ensure greater accountability by governments to its commitments, such as achievement of gender equality and empowerment of women
 - Changing the way in which budgets and policies are designed (Sharp, 2003).
 - Helping to create understanding on, and illustrating the existence of inequality in budgetary impacts on women compared to men;
 - Increasing accountability and accelerating the implementation of commitments to gender equality and human rights;

¹ Debbie Budlender and Hewitt Guy (2003), *Engendering Budgets*, p7

² The care economy/ reproductive sector, is concerned with caring for the present and future labour force, and the human population as a whole, including providing food, clothing and shelter in the household, Elson D (2006)

- Increasing the efficiency of government budgets by allowing better informed financial resource allocations. If gender inequalities in budgetary impacts are not recognized, they could lead to losses in productivity, as well as declines in the quality of the labour force, economic growth, and health;
- Increasing the effectiveness of both policies and programmes.
- Promoting transparency, accountability, predictability and participation of budget.

Purpose of the Gender Responsive Budgeting Guidelines

19. The purpose of the Gender Responsive Budgeting Guidelines is to support policy makers, policy and technical advisers, decision makers as well as programme and sub-programme managers and implementing agencies, as well as stakeholders to promote and accelerate gender mainstreaming through the Public Financial Management system. The overall objective to achieve gender equality and equity, as well as reduce poverty, promote inclusive and sustainable socio-economic growth and development of the economy. The mainstreaming process is operationalised through the Public Financial Institutions and practices.
20. The intervention is set to contribute towards achievement of the NDS1 goal of inclusive socio-economic growth as well as a number of Sustainable Development Goals.
21. In addition, the guidelines will enable the country to comply with the Supplementary Public Expenditure and Financial Accountability Gender Responsive Framework, which has been developed to assess if countries' Public Financial Management systems are inherently promoting and contributing towards gender equality and addressing men and women's needs.
22. The mainstreaming process involves integrating gender issues and human rights obligations into budgetary commitments, with a special focus on women who have been disadvantaged for a long time. The ultimate goal is to achieve gender equality and promote inclusive participation of all citizens in the socio – economic development process.
23. The limited technical capacity of Line Ministries to integrate gender into policy and budget formulation, implementation, monitoring and evaluation have hampered Government efforts to mainstream gender through the budget cycle. Each year Treasury has been accused by Parliament and other key stakeholders involved in promoting gender equality of not prioritising gender issues in the budgetary process.
24. Gender Responsive Budgeting explicitly takes into account the unpaid care work, which all over the world is undertaken primarily by women. Unpaid care work involves activities such as housework, childcare, and care for others in the household that is done on an unpaid basis by family members. This work is not covered by the System of National Accounts (SNA) which provides the rules for computing gross domestic product (GDP) and thus the statistics for macroeconomic policy decisions. The care economy therefore remains invisible, although it is of utmost importance for the functioning of the market economy and for the maintenance of the social framework of a society.

Gender Responsive Budgeting

25. Gender Responsive Budgeting (GRB) “is a tool for gender mainstreaming through the Budget cycle i.e. (formulation, implementation, monitoring and evaluation stages) by taking into account the needs and priorities of (different groups of) women and men, mindful of the different roles they have in the home, in the workplace and in society” (Bosnic, 2016). It is also a tool to monitor whether policy commitments related to poverty reduction and gender equality are reflected through adequate budget allocations.
26. GRB is all about mainstreaming gender into public finance, and can be further described as:
- Formulating the budget in a gender-responsive way
 - Linking gender responsive policies with adequate budgetary funds.
 - Linking policies to empower women and to fight against gender-based violence with adequate budgetary funds.
 - Executing the budget in a way that benefits women and men, girls and boys equitably.
 - Monitoring the impact of expenditure and revenue raising from a gender perspective
 - (Re)prioritising expenditure and (re)formulating revenue raising policies in a gender equitable way by taking the different needs and priorities of women and men, girls and boys into account
27. Gender-responsive budget initiatives provide a way of assessing the impact of government revenue and expenditure on women and men, girls and boys. Gender budget work provides information that allows for better decision-making on how policies and priorities should be revised – and the accompanying resources needed – to achieve the goal of gender equality³.
28. It also involves reprioritising and redirecting expenditures/resources towards meeting the different needs of the citizens in an equitable manner.

³ Engendering Budgets A Practitioners’ Guide to Understanding and Implementing Gender-Responsive Budgets, Debbie Budlender and Guy Hewitt (2011)

Objectives of Gender Responsive Budgeting.

The objectives of Gender Responsive Budgeting are as follows:

- To reduce gender imbalances/inequalities and improve economic empowerment of women.
- To reduce the burden of women on unpaid care work as well as accounting for such work in the output of the country (GDP).
- To improve economic efficiency and resources allocation.
- To improve effectiveness in resource mobilisation and distribution and utilisation.
- To improve accountability by Government on its gender equality commitments.

Importance of Gender Responsive Budgeting

29. The importance of GRB is as outlined below⁴:

- Recognizes the ways in which women contribute to society and the economy with their unpaid labour in the productive sector and in child-bearing, rearing and caring for the people in the country.
- Acknowledges the link between budget policies and women's well-being.
- Improves allocation of resources towards women's needs and issues.
- Mainstreaming of gender in Public Finance and Macroeconomics.
- Increases citizens and civil society's participation in economic policy making process.
- Contributes towards the achievement of Sustainable Development Goals (SDGs).
- Assists in tracking public expenditure against gender equality and development policy commitment.
- It strengthens advocacy and monitoring initiatives by citizens.
- It provides information to challenge discrimination, inefficiency and corruption and to propose feasible policy alternatives.
- It provides a way of holding public representatives accountable for their performance.
- It recognises the needs of the poorest and the powerless.

Pre-requisites for Gender Responsive Budgeting

30. The following are the pre-requisite for undertaking Gender Responsive Budgeting:

- An understanding of gender equality and gender issues and the institution/organisation's contribution towards achieving the National Goal of Gender Equality
- Availability of sex-disaggregated data to enable analysis of the situation of women and girls as well as men and boys in each sector.
- Institutional mechanisms and practices to mainstream gender issues into legislation, policies and programmes/projects.

⁴ Budlender and Hewitt (2011), Engendering Budgets A Practitioners' Guide to Understanding and Implementing Gender-Responsive Budgets

Gender Responsive Budget Framework.

31. The Gender Responsive Budget Framework aims to ensure a more sustainable, comprehensive and multi-sectoral approach to gender mainstreaming within the country's planning, monitoring and evaluation and public financing systems. It therefore focuses on closing the gap between plans and budgets through an overall approach of mainstreaming gender through the planning, budgeting, monitoring, evaluation and audit cycle.

32. The Gender Responsive Budget Framework comprises the following elements as reflected in Table 1 below:

Table 2: GRB Framework

Stage	Action to be taken	Expected Output	Responsible Authority	Time Frames
1. Fiscal strategy/planning	<ul style="list-style-type: none"> Gender based analysis of policies, legal and institutional frameworks focusing on fiscal policy such as revenue policy measures, budget allocations and the expenditures. Identification of gender gaps supported by gender disaggregated information/data and preparation of a Pre-Gender Budget Statement containing a summary of gender issues, objectives and priorities Integration and prioritisation of gender issues in Strategic Plan 	<p>Pre- Gender Budget Statement with a summary of the gender gaps/ issues</p> <p>Gender sensitive strategic Plans</p>	All Line Ministries	May to July
	<ul style="list-style-type: none"> Integration and prioritisation of gender issues in the Budget Strategy Paper, Medium Term Budget Framework/ Medium Term Expenditure Framework 	<p>Gender sensitive Budget Strategy</p> <p>Gender Sensitive Budget/ Medium Term Expenditure Framework</p>	Ministry of Finance and Economic Development	July to August
2. Budget Preparation	<ul style="list-style-type: none"> Issuance of a Gender Sensitive Budget Call Circular inviting line Ministries and their Agencies to prioritise and allocate adequate resources to programmes that promote gender equality. Integration and prioritisation of gender issues in Line Ministries budget proposals for consideration by Treasury. Gender analysis of Line Ministries budget proposals during budget discussions. Production of a consolidated Gender Budget Statement focusing on fiscal policies, budget allocations as well as programmes that seek to address gender needs/gaps, such as provision of water and sanitation 	<p>Gender Sensitive Budget Call Circular.</p> <p>Gender Sensitive budget proposals</p>	<p>Ministry of Finance and Economic Development</p> <p>Line Ministries</p>	August-November

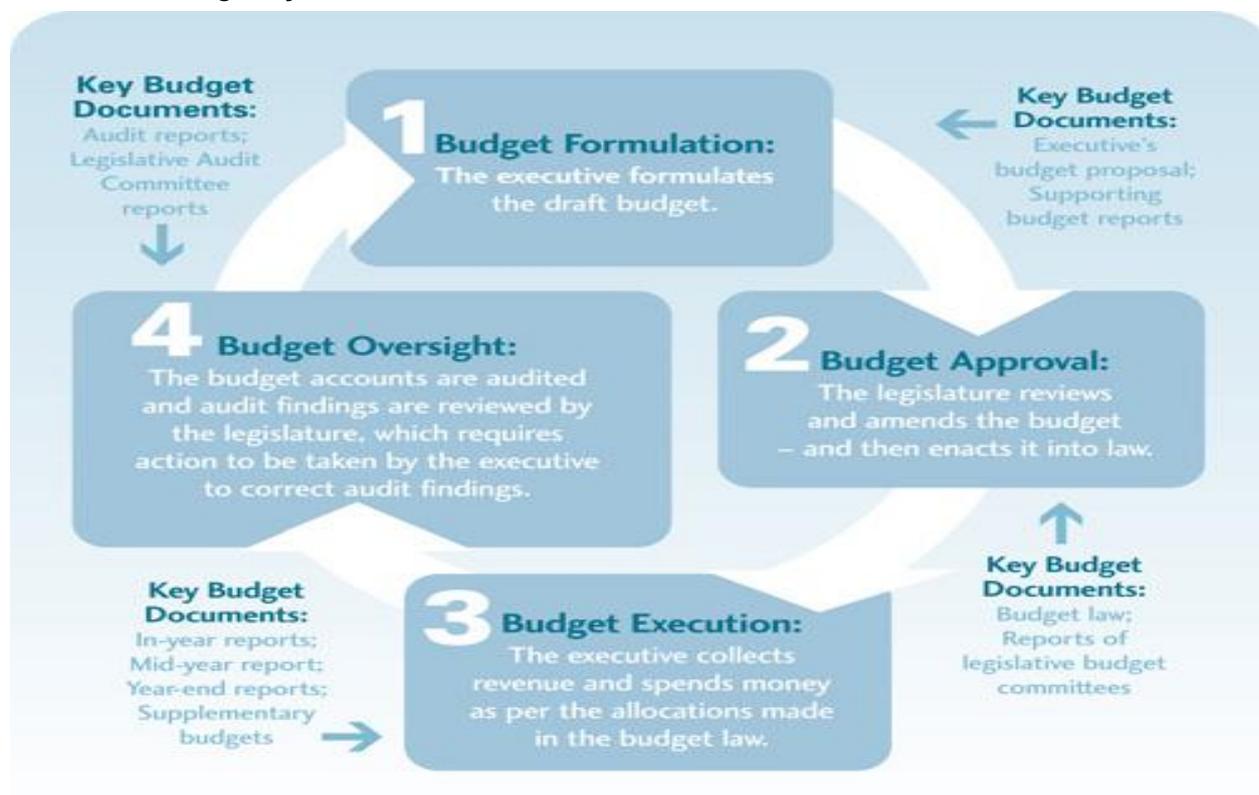
Stage	Action to be taken	Expected Output	Responsible Authority	Time Frames
	<p><i>facilities, the Presidential Inputs Support Scheme, youth and women empowerment programmes, provision of maternal health care service</i></p> <ul style="list-style-type: none"> Integrate the Gender component in the Budget Statement / present the Gender Budget Statement to Parliament as an addendum. Gender analysis of proposed revenue measures i.e. the tax and customs policy measures before integration in the Budget Statement. 	<p>Gender Sensitive Budget Statement</p> <p>Gender Budget Statement</p> <p>Gender Sensitive revenue measures</p>	<p>Ministry of Finance and Economic Development in consultation with Cabinet</p>	
3. Budget Approval and Execution	<ul style="list-style-type: none"> Assessment of the proposed budget by Parliament from a Gender perspective Prioritise disbursement of resources and implementation of gender sensitive projects and programmes during the course of the year. 	<p>Approved gender sensitive budget</p> <p>Gender sensitive programmes and projects implemented.</p> <p>Gender sensitive outputs and outcomes realised.</p>	<p>Parliament</p> <p>Ministry of Finance and Economic Development in consultation with Line Ministries.</p>	<p>November to December</p>
4. Budget monitoring and Reporting	<ul style="list-style-type: none"> Integrate the gender performance indicators in Programme Based Budget performance information, Ministry Integrated Performance Agreements, Accounting Officers Performance Contract Agreements as well as projects and programme monitoring plans. Incorporate Gender performance Information in budget, projects and programme, economic and Debt performance reports 	<p>Gender Sensitive Estimate Book</p> <p>Gender sensitive project and programme monitoring plans.</p> <p>Gender sensitive performance Agreements.</p> <p>Gender sensitive budget, projects and programme performance reports</p> <p>Gender sensitive monthly, quarterly, annual review and state of the economy reports Gender sensitive quarterly debt bulletins</p>	<p>Ministry of Finance and Economic Planning in consultation with OPC and the line Ministries</p>	<p>January to December</p>
5. External Budget control	<ul style="list-style-type: none"> Ex- post evaluation of the budget from a gender perspective by Parliament and External Auditors 	<p>Gender audit reports</p>	<p>Parliament and the Audit Office/Auditor General's office</p>	

Source: MoFED

Alignment of the Gender Budgeting Framework to the Budget Cycle

33. The purpose of aligning gender budgeting steps to the budget cycle is to assist budget stakeholders to have a clear understanding of how the above steps fit within the budget cycle. For consistency, one should ask the question of when gender issues can be incorporated into the budget.

The Budget Cycle



Source: International Budget Partnership

34. The following highlights how the gender budgeting steps are interlinked with the stages of the budget cycle:
35. **Stage 1: Planning (Budget Formulation):** at the beginning of the budget cycle there should be a gender diagnostic of the sector. In other words, based on the knowledge of the current gender situation, the sector/sub-sector should ensure that specific activities, projects, programs and resources to address clear and precise gender inequalities are planned.
36. **Stage 2: Budget Approval (budget voting):** before voting the budget, Cabinet and Parliament should ensure that a gender analysis of the budget priorities is conducted. This analysis should illustrate the implications of the budget policy and allocations on women, men, girls and boys in order to determine the potential differential impact of the budget.

37. **Stage 3: Budget Execution (Budget Monitoring):** the planning and budget units of the sector/subsector should monitor the budget execution and analyse its effects on men and women every six months. The exercise should aim at identifying gaps by comparing the following:
- the available budget vs the planned budget
 - the executed budget vs the available budget
 - the available resources for specific gender programs vs the planned resources for specific gender programs, the executed resources for specific gender programs vs the available resources for specific gender programs.

A survey can be conducted half-yearly to monitor the utilization of the budget and to get feedback on the beneficiaries' satisfaction (men and women).

38. **Stage 4: Budget Oversight (Control Execution of the Budget/Audit):**

The budget audit aims at analysing the level of performance and the effectiveness of the budget execution in terms of:

- the gender sensitive budget /results ratio (increasing number of created and provided public goods)

- the gender sensitive budget/effects ratio (increasing utilization of the provided public good) the gender sensitive budget/impact (reduction of the specific gender poverty)

Evaluation of the budget impact:

39. At the end of the budget cycle, a sector/sub-sector should proceed with a gender analysis of beneficiaries, a gender analysis of the public expenditure policy, a gender analysis of categories of the executed expenditures on gender equality, among others. Results from the evaluation report should constitute gender issues and suggested gaps in order to reinforce gender integration in the process of the next budget cycle.

Roles of Different Stakeholders in Gender Budgeting Process

40. Different stakeholders can be involved in gender responsive budgeting through playing different roles and carrying out different activities. However, on who is involved in gender budget work differs from country to country. The following table is an overview of the different roles of different stakeholders.

Table 3: Stakeholder Roles in GRB

STAKEHOLDER	ROLE
The Ministry of Finance and Economic Development	plays a central and crucial role in gender responsive budgeting as through issuance of the budget call circular, appraising the line ministries' submissions against the guidelines provided in the budget call circular, approving the format for gender budget statements and publishing the gender budget statements.
Line Ministries	are responsible for submitting budget estimates to the Ministry of Finance and Economic Development, and executing budgets according to their sector policies and priorities. They need to take into account gender-aware sector-specific research findings when formulating policies and drawing up budgets. They prepare submissions in line with the budget call circular and prepare gender budget statements for their respective sector.
Ministry of Women's Affairs, Gender, Community Development, Small and Medium Development	The has the mandate to lobby for mainstreaming of gender in all policies, projects and programmes of Government. It should have the capacity to monitor the process of the implementation of gender responsive budgeting.
Researchers	can carry out post-budget impact analysis or prepare pre-budget scenarios by applying different tools of gender responsive budgeting. The research findings should be widely disseminated and used for lobbying and advocacy.
Statisticians	are crucial as good gender budget analyses and gender-sensitive planning and budgeting are dependent on the availability of reliable sex disaggregated data and other gender-relevant statistics. In some cases, the reformulation of existing questionnaires would be necessary to collect these data. In other cases, the design of new surveys would be needed, for example time use surveys for the collection of time use data.
Civil Society Organizations	lobby and advocate for budgets that are more pro-poor and gender-equitable. Experience has shown that gender responsive budgeting initiatives are more successful in countries where groups outside Government are involved as a strong pressure group.
Parliamentarians	have to approve the budget after it is tabled in the Parliament. They should scrutinize the proposed budget from a gender perspective and propose amendments.
The Media	can play an important role in ensuring transparency and accountability by reporting on budget decisions from a gender perspective.
Donors/ Development Partners	play a role in gender responsive budgeting by funding gender-responsive budgeting activities and providing technical assistance.

Gender Responsive Budget Analysis

41. Gender Responsive Budget analysis involves examining current fiscal policies and budgetary decisions to understand their impact - intended and unintended - on gender equality goals, for purposes of using the information to design and implement effective gender equality policies, programmes and budget allocations.
42. It is a tool that can be used to expose gender inequalities and biases in the distribution of public resources. It can be used to move the debate on gender issues away from mere sentimental or moral exhortations to concrete demands supported by economic arguments⁵.
43. GRB analysis is all about prioritising the critical needs of both women and men, boys and girls, through the use of one or more of the following strategies:
 - **Redistributing budget allocations.**
 - **Changing the policy thrust**
 - **Increasing allocation to specific areas that improve the quality of resource inputs and outputs in addressing the gender inequalities.**
44. This process therefore entails conceiving, planning, approving, executing, monitoring, analysing and auditing policies and budgets from a gender perspective.

Gender Responsive Budgeting Analytical Tools

45. In general, the tools need to be adapted to the respective national or local context. Each initiative needs to choose which tools to apply based on which actors are involved, the nature of the political and budget management systems, and a range of other factors. In addition to technical tools, the gender perspective should be integrated in institutionalized routines, such as forms, guidelines, rules for administrative processes. Generally, seven tools have been used to analyse gender responsive budgets. Four of the most prevalent tools, which include pre-budget and post-budget tools are described:

Pre-Budget Tools

- a) *Gender-Aware Policy Appraisals* – assess how policies and programmes reflect on women’s and men’s different needs and priorities.

Post-budget tools of gender responsive budgeting

- b) *Gender-Aware Public Expenditure Tracking Surveys* – traces how allocated funds reach female and male beneficiaries differently.
- c) *Gender-Aware Budget Statements* lay out how governments provide information on their actions to reduce gender inequalities in their annual budget statements.
- d) *Sex-disaggregated Revenue Incidence Analyses* – looks at how women and men are affected differently by the kind of revenues raised by governments, such as direct (income, corporate taxes) and indirect taxes (value added tax) or user fees.

⁵ Winnie Byanyima, (2002) quoted in “Budgeting for Women’s Rights, (Elson, 2006)

Gender Aware Policy Appraisal

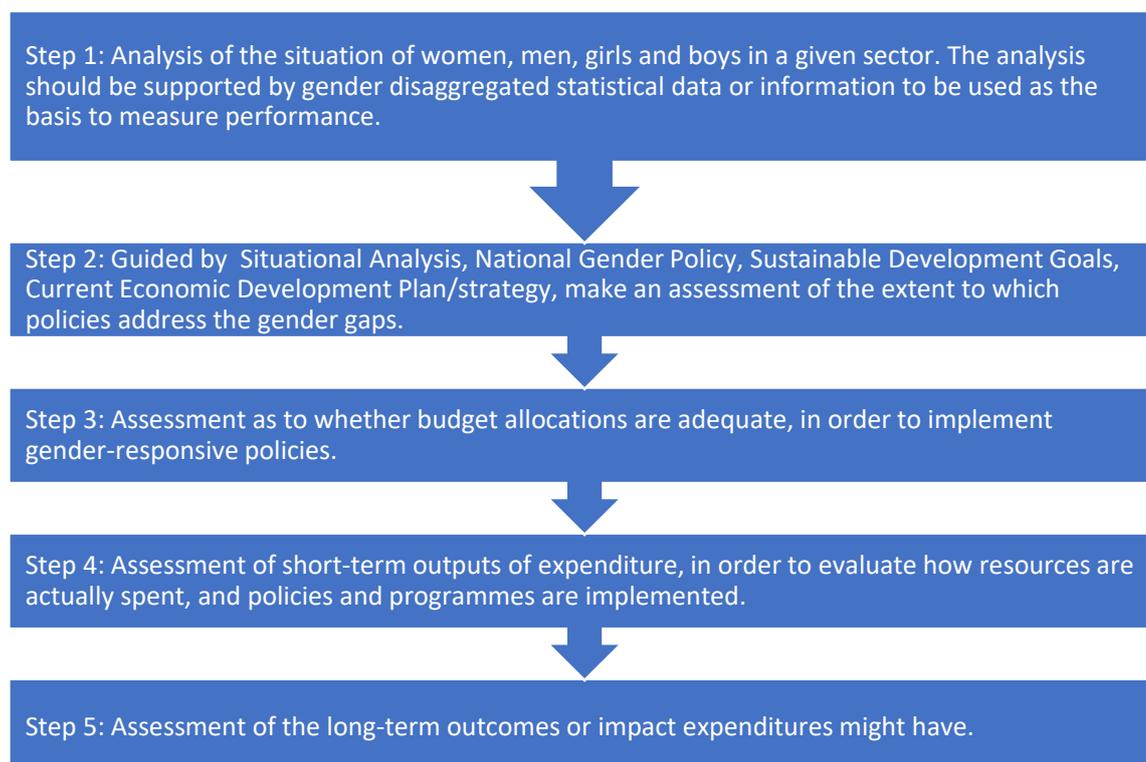
46. Gender-aware policy appraisal involves analysis of fiscal and economic policies and programmes funded through the budget from a gender perspective by asking if policies and their associated resource allocations are likely to reduce or increase gender inequalities. The process starts with a gender-sensitive situation analysis in a given sector.

Key questions

- Are policies and programmes based on a gender-aware situation analysis and do they reflect women/girls and men/boys' different needs and priorities? Are differences in time use taken into account?
- Is the intra-sectoral allocation of resources coherent with the different needs and priorities of women/girls and men/boys in this sector?
- Is the inter-sectoral allocation of resources coherent with policy commitments aiming at reducing poverty and achieving gender equality?
- Are programmes and projects funded through the budget likely to reduce or increase gender inequalities?

Methodology:

47. The 5-step process involves undertaking the following activities:⁶

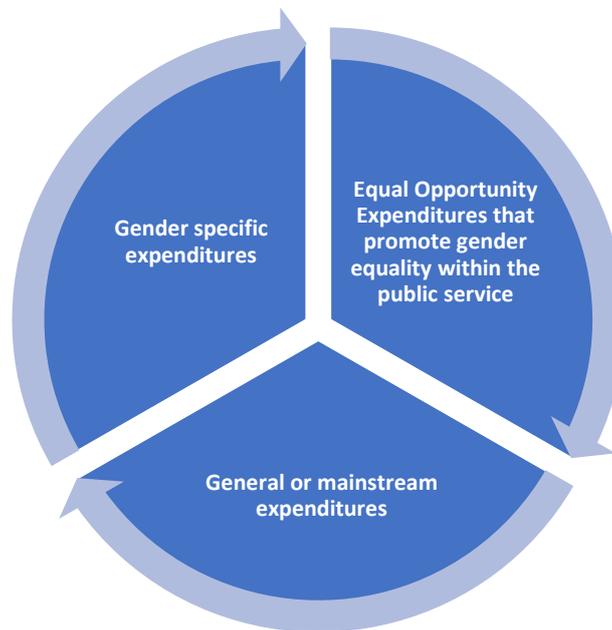


Source: Adapted from Schneider K, (2006)

⁶ Schneider K (2006), Manual for Training on Gender Responsive Budgeting

48. According to Sharp and Broomhill (1990), public expenditures are classified into three main categories that can be useful in engendering budget allocations. This analytical framework is commonly known as the 3-way categorisation of expenditure.

Classification of Public Expenditures



1) **Gender specific expenditures:**

49. These are expenditures that are specifically targeted to gendered groups of men, women, boys, or girls. The 5-step approach discussed above can also be applied in the following analysis, which involves an assessment of the specifically gender-targeted allocations by:

- identifying the aim of the listed programme or project, including the problem to be addressed
- identifying the activities planned to implement the programme or project (step 2);
- quantifying the allocation of resources (step 3);
- determining output indicators (e.g. the number of women or men beneficiaries) (step 4);
- determining impact or outcome indicators, to measure changes in the situation of women, men, girls and boys,
- noting changes planned in the coming year, to assess whether the budget is becoming more or less genderresponsive.

2) **Equal Opportunity Expenditures that promote gender equality within the public service:**

50. These are expenditures targeted at equalizing employment opportunities in the public sector. For example, this would include programs that promote representation of women in management and decision-making posts across all occupational sectors, as well as those promoting equitable pay and conditions of service.

The equal opportunity issues in public sector employment are analysed by:

- describing employment patterns within particular sector(s) or the public sector as a whole;

- disaggregating by sex, levels of employment (grades), forms of employment (full or part-time, permanent or temporary), salaries and benefits.
- Other disaggregations such as race and disability could also be included;
- identifying any special initiatives to promote equal employment opportunities – amounts spent and numbers reached (e.g. women in management training or gender training for officials);
- determining the number of women and men in positions with a gender focus or specialisation (e.g. gender focal points; police, medical and welfare officials dealing with rape and domestic violence; or men in positions dealing with men and gender violence);
- disaggregating by sex the membership of boards and committees established under the sector(s) (distinguishing between paid and unpaid appointments and levels of remuneration);
- describing any changes planned in the coming year

3) **General or mainstream expenditures:**

51. This category comprises all other spending not directly oriented to the specific needs of men or women. Although these programs may be general in nature, they may have differential effects by gender. For instance, development and maintenance of dam infrastructures may impact differently on women and men in terms of the use of the water.

Gender Budget Tracking

52. Gender Budget tracking is defined as the full disclosure and analysis of all relevant fiscal information on a regular basis and in an organized approach.
53. Gender Budget tracking is increasingly being used as a development tool to ensure that government funds are used effectively and efficiently and are not lost to corruption or siphoned off. Budget tracking helps governments, citizens and civil society organisations ensure that allocated public resources reach their intended beneficiaries.
54. Budget tracking is also known as the ‘Public Expenditure Tracking Surveys’ (PETS). It is about tracing the flow of public resources for the provision of public goods or services from origin to destination (Tearfund, 2014⁷).
55. The aim of this section is to provide budget stakeholders with key indicators useful for monitoring progress in the implementation of the gender-based budget. These key indicators are divided into three broad categories: Input indicators, Output indicators and Outcome indicators.

56. The categories of indicators are defined as follows:

Input indicators:

57. Measure what is put into the process. This is the amount of money appropriated and spent or staff allocated for a particular program or project as shown in the economic classification.

https://learn.tearfund.org/~media/files/tilz/research/budget_tracking_guide_final.pdf?la=es-es

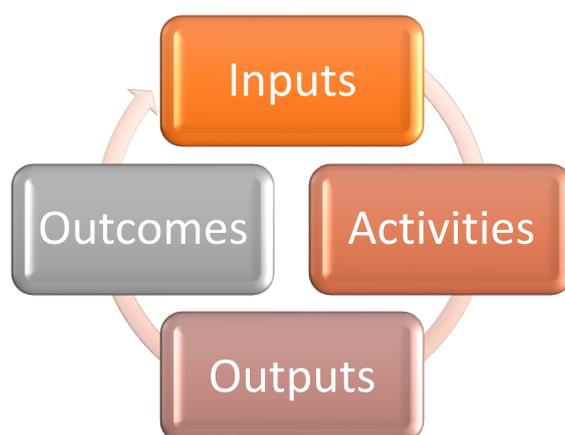
Output indicators:

58. Measure direct product of a particular program or project. For instance, the number of beneficiaries receiving medical services or the number of clinics built. Desired output indicators may not always be well specified, the challenge is to improve specification and to identify sources of relevant statistics.

Outcome/Impact indicators:

59. Measure the results of the policy or program. This consists of planned and actual achievements in relation to broader objectives such as healthy people, competitive businesses, poverty reduction, sustainable growth of national income. The links between outputs and outcome may sometimes be uncertain and complex and can be problematic to determine. The gender output and outcome indicators should be reflected in the Programme Based Performance that is normally incorporated in the Budget Estimates book.

60. The chart below establishes the links between inputs, outputs and outcomes indicators and how each indicator generates another. Inputs are the means (human, financial, materials) necessary to run or carry out an activity. Activities are in turn the actions that must be undertaken in order to achieve a specific output. Outputs are goods produced or services provided to achieve a stated objective.



61. **Outcomes** are measured by assessing the impact of the realized output on the target beneficiaries/population.

Input indicators

62. The inputs are reviewed as line budget items as they appear in the budget allocation. Efforts are then made to develop indicators that encourage the unpacking of expenditure items into:

- Specifically, targeted investments to gender groups
- Equal employment opportunity and personnel expenditures of government that have gender impacts
- Mainstream expenditures that have significant direct and indirect gender impacts
- **More precisely, in reference to the above explanations, input indicators are further illustrated as follows;**
 - Share in total expenditure of expenditure explicitly targeted to promoting gender equality

- Share in total expenditure of expenditure devoted to public services prioritized by women
- Share in total expenditure of expenditure devoted to income transfers prioritized by women
- The actual funds realized to address the set of gender related interventions

Output Indicators

63. Output indicators seek to determine the changes overtime of the achievements in terms of outputs (direct results of programs for instance volume, quality of goods and services produced) and beneficiaries. This requires information on the access of women and men beneficiaries to gendered budgetary expenditures. Furthermore, the output indicators for all sectors should include both the beneficiaries from the specific gender targeted programs as well those from general programs that have either a direct or indirect impact on men and women.

Agriculture output indicators

- Ratio of women to men farmers receiving agricultural extension services
- Ratio of women to men farmers assisted in fish farming activities
- Ratio of women to men farmers receiving planting materials

Education output indicators

- Net enrolment ratio of girls to boys in primary education
- Ratio of girls to boys to a toilet unit in primary education
- Enrolment ratio of female to male students in tertiary education

Health output indicators

- Proportion of the reproductive age female population benefiting from reproductive health services
- Proportion of deliveries in public health facilities
- Ratio of boys to girls fully immunized
- Ratio of women to men patients satisfied with health services

Water and sanitation output indicators

- Ratio of women to men accessing safe drinking water
- Ratio of women to men accessing safe sanitation facilities
- Time spent by women in fetching water
- Ratio of women to men that are satisfied with the water access service

Outcome Indicators

64. Evaluation is the periodic assessment of projects' and/or budgets' overall achievements and results and focuses mostly on outcomes and impacts, e.g. gendered literacy gap, gendered gap in primary education, gendered gap in secondary education, impact on females enrolment in tertiary education, impact on the number of women in decision-making positions, impact on the number of women holding seats in parliament or on changing the socio-economic attitude of women.

Gender Budget Statement/Gender Awareness Budget Plan

A Gender Budget Statement (GBS)/ Gender Awareness Budget Plan (GABP) is a gender-specific *accountability instrument* produced by Government for purposes of informing Parliament, Civil/Society Groups with interest in gender equality and the general public on progress and plans towards achieving its gender equality and women empowerment commitments. The statement provides the following:

- An overview of the national gender policy objectives gender policy an agency/ department contributes as well as the gender specific policy objective it intends to achieve in a particular budget year.
- Gender performance framework that summarizes the gender issues, strategy and budgetary provision to address the gender issues identifies as well as gender performance indicators to be used as the basis for measuring achievements.
- The responsible authority and time frame for activities to be implemented.

Sometimes the GBS is part of the main budget document which may not be read by gender advocates. Sometimes the GBS is produced as a separate report which may be ignored by mainstream.

What is most important is to have GBS tabled on budget day to make it official and accessible to Parliamentarians, members of the civil society and the public at large.

The Ministry of Finance and Economic Development in consultation with all line Ministries and their departments i.e. planners, budget and technical officials in Line Ministries compile the GBS/GABP. Members of Parliament and Civil society are expected to evaluate the Gender budget Plans in order to hold Government accountable for its gender equality commitments and advocate for prioritisation of Gender issues in budgets.

Areas to be covered by the GBS

1. Summary of national gender sensitive policy objectives to which the organization contributes.
2. Specific gender sensitive policies that an organization is pursuing guided by the national gender sensitive policies.
3. An overview of gender sensitive programmes/ services highlighting the gender issues, planned intervention/ strategy, Budget allocation and expenditure incurred, actual outputs and outcomes for the current budget, budget allocation and planned outputs and outcomes for the next budget year.

It is important to note that preparation of GBS/GABP is not part of the process of prioritization and allocation of resources, as prioritization is expected to have been done during the strategic planning process, with allocation of resources done during preparation of the line Ministries budget proposals.

It is, however, important to note that reflection of Government officials, Parliamentarians & Civil society on what is in the GBS/GABP can result in changes in prioritization in the next budget year. To make it easier for government officials to compile the statement and for parliamentarians and the public to read and understand it, a standard format is used across all agencies.

Pre-Gender Budget Statement

The pre-budget statement is a gender budget policy planning tool produced by Line Ministries for purposes of informing the process of mainstreaming gender issues in the budget. Planning and preparation processes. It involves production of a gender issues and policy strategy paper for consideration by Treasury during the preparation of the Budget Strategy Paper, the Macro Economic and budgetary frameworks as well as in the determination of Expenditure Targets / ceilings for each Ministry.

The following is the format of a Pre-Gender Budget Statement.

Pre-Gender Budget Statement for the Ministry of ----- for the year 20xx-
National Gender sensitive policy objectives to which the Ministry/ Organisation contributes. <i>These can be drawn from the National Gender Policy, International Protocols such as the Convention of Elimination of All Forms of Discrimination, the 1995 Beijing Platform on promotion of Gender Equality the National Development Strategy (NDS1), Sustainable Development Goals (SDGs)</i>
1. 2. 3.
Summary of gender equality and women empowerment issues that need to be integrated and prioritised into the Budget Strategy Paper, the Macro Economic and budgetary frameworks for implementation during the next budget year. <i>Gender issues can be identified through consultation with key stakeholders such as the Parliamentary Portfolio Committee on Gender, the Gender Commission, Ministry of Women Affairs, Community, Small and Medium Enterprises Development, Civil Society Groups with interest in gender equality and women empowerment as well as Development partner reports e.g. UNICEF reports on women and children.</i>
1. 2. 3.
Summary of gender sensitive specific objectives and strategies to address the identified gender equality and women empowerment issues. <i>The objectives should be supported by gender indicators.</i>
1. 2. 3.
Budgetary requirements for the identified gender issues to be addressed and the benefits to be realized. <i>These is need to link the benefits to the NDS1 objectives to be achieved.</i>
1. 2. 3.

Format for a GBS presentation

The following is the proposed format for a Gender Budget Statement

Gender Budget Statement for the Ministry of ----- for the year 20xx-
National Gender sensitive policy objectives to which the Ministry/ Organisation contributes. <i>These can be drawn from the National Gender Policy, International Protocols such as the Convention of Elimination of All Forms of Discrimination, the 1995 Beijing Platform on promotion of Gender Equality the National Development Strategy 1 (NDS1), Sustainable Development Goals (SDGs)</i>
1. 2. 3.
Summary of (administrative, social and economic gender sensitive policy measures (including fiscal / revenue policy measures as well as / programmes) implemented during the current budget year and the achievements made highlighting the outputs and outcomes supported by gender disaggregated data.
1. 2. 3.
Summary of gender equality and women empowerment issues identified and prioritised for implementation during the next budget year. <i>Gender issues can be identified through consultation with key stakeholders such as the Parliamentary Portfolio Committee on Gender, the Gender Commission, Ministry of Women Affairs, Community, Small and Medium Enterprises Development, Civil Society Groups with interest in gender equality and women empowerment as well as Development partner reports e.g. UNICEF reports on women and children.</i>
1. 2. 3.
Summary of gender sensitive specific objectives and strategies to address the identified gender equality and women empowerment issues. <i>The objectives should be supported by gender indicators.</i>
1. 2. 3.
Summary of gender sensitive fiscal and expenditure policy strategies/measures to be implemented in the next budget year
1. 2.

TABLE 4: PROVIDE AN OVERVIEW OF THE BUDGETARY SUPPORT TOWARDS GENDER SENSITIVE PROGROGRAMME/SERVICES.								
Name of Programme as defined under programme based budgeting								
Name of Sub-programmes as defined under Programme Based Budgeting								
Gender issues/gap identified	Planned intervention/strategy	Current Budget allocation: ZWL	Expenditure Incurred: ZWL	Output achieved	Outcomes with indicators that are sex disaggregated	20xx Proposed Budget allocation: ZWL	Expected outputs	Expected Outcomes with indicators that are sex disaggregated
1.								
2.								
3.								
4.								

TABLE 5: PROVIDE AN OVERVIEW OF MINISTRY EMPLOYMENT PROFILE FROM GENDER PERSPECTIVE.							
Name of Programme	No of beneficiaries			Current Budget Allocation	Expenditure Incurred to date: XX	Projected Budget Estimates	Remarks (Indicate the % of women benefiting from employment cost at each /category.
	Total	Female	Male	ZWL	ZWL	ZWL	
e.g. Employment by Grade							
<i>Top management -Accounting – Chief Director grade</i>							
<i>Middle management-Director to Chief Economist/ Chief Accountant grade</i>							
<i>Technical Personnel- Principal- lowest technical grade</i>							
<i>Support staff -Administrative grades from principal to the lowest level grades</i>							
Total							
Total expenditure on employment as a % of Ministry's Budget							

Gender Aware Revenue Incidence Analysis

65. Since expenditure and revenue are opposite sides of the same coin, it is important to ensure that the revenue base is sufficient to meet government programmes expenditures. The five-step process described before in looking at expenditure could also be easily adapted to look at revenue (see Box 1).

Box 1: Looking at taxation

Analysing taxation means looking at national and local taxes imposed on individuals, companies (and other organisations) and goods and services. The research should cover the following areas:

- A description of the situation of women and men, and different groups of women and men (e.g. rich and poor, people in different geographical areas), in respect of characteristics that influence both the impact of different forms of taxation (e.g. employment status, consumption patterns, etc) and the need for goods and services funded by government revenue;
- A description of taxation policy at the national and local levels, and an assessment of differences in how these might affect women and men and different groups of women and men;
- A description of the amounts collected and planned to be collected from different types of taxes in recent years and the current year;
- Estimates of how much of each of the taxes was/would be paid by women and men (and different groups of women and men).

Source: Budlender D, Hewitt G (2003)

66. Gender Aware Revenue Incidence Analysis examines if women and men are affected differently by the kind of revenue policy measures introduced by Governments such as direct (income, corporate taxes) and indirect taxes (value added tax), custom duties or user fees. For example, there is evidence that women and poor women in particular, are especially negatively affected by the introduction of user fees and the 2% mobile transaction tax.
67. These differences can be observed in relation to health care, as well as in respect of girls in education. When education becomes costlier for families, girls are often the first to be withdrawn from school.

Key questions

68. Are women and men affected differently by the kind of revenues measures imposed by Governments such as direct (income, corporate taxes) and indirect taxes (value added tax) or user fees?
- What percentage of government's revenues is paid by men and women respectively?
 - What kinds of tax reforms are more beneficial for the poor, especially for poor women?
 - Does the tax and customs administrative systems provide labour market incentives for women and meeting women's needs?

Methodology

69. Based on data on income and expenditure patterns, calculations are performed to reveal how women and men are affected by the imposition of different tax revenue policy measures.

Conclusion

70. Women, men, girls and boys often have very different practical and strategic needs and priorities. Women remain under-represented in public life, which means that government policy, including economic policy may not take their needs and priorities into account. These differences mean that policies which appear neutral on the surface may have unintended consequences, including increasing gender inequality. As an example, entitlements to state benefits and pensions are often tied to full-time paid employment over a lifetime. Women who work in the informal economy, or who do not work full-time all their lives because they are “housewives”, caring for children, parents or other family members may not qualify for these benefits.
71. By monitoring outcomes, outputs, activities and inputs of budgets from a gender perspective, line ministries can contribute to the government improving accountability towards gender equality and equity and human rights obligations, improve efficiency and effectiveness in the use of public resources, increased transparency, reduced corruption and good governance as well as informed and inclusive participation, which the Government has been religiously following since 2000.
72. The stance taken by Treasury in implementing PFM reforms, key among which is the strengthening of Results Based Budgeting system has some very strong linkages with the Gender Responsive Budgeting. This is being achieved through reinforcing the link between expenditure and results by adopting a programme-based approach to budgeting, which is a paradigm shift from the traditional line item-based budgeting. Programme Based Budgeting (PBB) entails the planning of public expenditures, in a programme approach, for achieving explicitly defined results, which are policy oriented. Consistent with Section 17 of the Constitution, Accounting Officers are required to integrate a gender perspective into all stages of the budget cycle by incorporating and prioritizing policy measures, programmes and activities that focus on improving gender equality and promoting women’s empowerment. Referencing to this guide, each Ministry is now in a position to adequately consider the gender impact of their budget proposals, including providing details of gender sensitive strategies, allocations, outputs and outcomes of programmes that seek to improve gender equality, along with providing gender-disaggregated indicators and targets wherever possible.

References

1. Birgit Moser & Sanja Korac (2020), Introducing Gender Perspectives in the Budgetary Process at the Central Government Level, *International Journal of Public Administration*, Available at: <https://www.tandfonline.com/doi/pdf/10.1080/01900692.2020.1755683?>
2. Bosnic Maja (2016), *Gender Responsive Budgeting*, Available at: <https://gsdrc.org/professional-dev/gender-responsive-budgeting>
3. Budlender D (2005), *Gender Responsive Budgeting: Manual for Trainers*, Bratislava, Available at: <https://www.ndi.org/sites/default/files/Gender%20Responsive%20Budgeting%20Trainers%20Manual.pdf>
4. Budlender Debbie and Hewitt Guy (2011), *Engendering Budgets: A Practitioners' Guide to Understanding and Implementing Gender-Responsive Budgets*. Available at: https://www.internationalbudget.org/wp-content/uploads/2011/01/Engendering_Budgets_final_doc.pdf
5. Budlender, Debbie, et al. (2002), *Gender Budgets Make Cents*, Commonwealth Secretariat, London. Available at: <https://www.internationalbudget.org/wp-content/uploads/Gender-Budgets-Make-Cents-Understanding-Gender-Responsive-Budgets.pdf>
6. Elisabeth Klatzer and Tatiana Ivanina (2014), *Gender Responsive Budgeting: Analysis of Budget Programmes from Gender Perspective*, UN Women/ Friedrich Ebert Stiftung, Ukraine, <https://library.fes.de/pdf-files/bueros/ukraine/11556.pdf>
7. Elson, Dianne (2006), *Budgeting for Women's Rights*, UNIFEM New York. Available at: <https://www.internationalbudget.org/wp-content/uploads/Budgeting-for-Women%E2%80%99s-Rights-Monitoring-Government-Budgets-for-Compliance-with-CEDAW.pdf>
8. UN Women (2016), *Gender-Responsive Budgeting: Guide for Gender-Responsive Budgeting Facilitators: a practical approach*. Available at: <https://www2.unwomen.org/media/field%20office%20africa/attachments/publications/2016/03/guide%20bsg%20-%20anglais%20-%20final.pdf?la=en&vs=1813>
9. Government of Zimbabwe (2009), *Public Finance Management Act [Chapter 22:19]*, Printflow, Harare. Available at: <http://www.veritaszim.net/node/176>
10. Government of Zimbabwe (2014), *The National Gender Policy (2013-2017)*, Ministry of Women Affairs, Gender and Community Development, Harare. Available at: <https://www.empowerwomen.org/en/resources/documents/2014/12/the-republic-of-zimbabwe-national-gender-policy-20132017?lang=en>
11. GTZ (2006), *Manual for Training on Gender Responsive Budgeting* prepared by Katrin Schneider
12. IAPB (2020), *Gender Responsive Budgeting*. Available at: <https://www.iapb.org/wp-content/uploads/2020/10/Gender-Responsive-Budgeting-Tool.pdf>
13. Kusambiza Mary (2013), *A Case Study of Gender Responsive Budgeting in Uganda*, The Commonwealth Secretariat. Available at: https://consultations.worldbank.org/sites/default/files/consultation-template/update-world-bank-group-gender-strategy-consultations/submissions/grb_papers_uganda_updf_final.pdf
14. Ministry of Gender, Labour and Social Development/Ministry of Local Government, Republic of Uganda (2005), *Gender Budgeting Guidelines and Analytical Tools for Lower Local Governments*, Entebbe. Available at: <https://gender->

financing.unwomen.org/en/resources/g/e/n/gender-budgeting-guidelines-and-analytical-tools-at-local-level-in-uganda

15. National Gender Commission (2014), *Guidelines for Gender Responsive Budgeting (GRB) in Kenya, Edition One*. Available at: <https://www.ngeckkenya.org/Downloads/NGEC-GRB-Guidelines-for-National-Govt-in-Kenya.pdf>
16. Oxfam (2018), *A Guide to Gender Responsive Budgeting*. Available at: <https://policy-practice.oxfam.org/resources/rough-guide-to-gender-responsive-budgeting-620429/>
17. Rwanda Ministry of Finance and Economic Planning (2008), *Gender Budgeting Guidelines*, Kigali
18. SADC (2014), *SADC Guidelines on Gender Responsive Budgeting*. Available at: https://www.sadc.int/files/8914/4681/2781/sadc_guidelines_on_gender_responsive_budgeting.pdf
19. Schneider Katrin (2006), *Manual for Training on Gender Responsive Budgeting*, GTZ, Eichhorn. Available at: <https://www.ndi.org/sites/default/files/Manual%20for%20Training%20on%20Gender%20Responsive%20Budgeting.pdf>
20. Sharp Rhonda and Ray Broomhill (2013), *A Case Study of Gender Responsive Budgeting in Australia*. Available at: https://www.unisa.edu.au/siteassets/episerver-6-files/global/eass/hri/grb_papers_australia_comm-sec-updf_final-copy-.pdf
21. South African Department of Justice and Constitutional Development (2006), *Gender Responsive Budget Analysis and Assessment Instrument (Vol 5)*. Available at: https://www.justice.gov.za/docs/other-docs/2006gmreports/Gender%20Mainstreaming_Vol%2005_Budget%20Analysis%20and%20Assessment%20Instrument.pdf
22. South African Department of Justice and Constitutional Development (2006), *Gender Responsive Budgeting Guidelines (Vol 6)*, Pretoria. Available at: https://www.justice.gov.za/docs/other-docs/2006gmreports/Gender%20Mainstreaming_Vol%2006_Budgeting%20Guidelines.pdf
23. Stotsky J. G, Kolovich L, and Kebhaj S (2016), *Sub-Saharan Africa: A Survey of Gender Budgeting Efforts, IMF Working Paper Series*, Washington. Available at: <https://www.imf.org/external/pubs/ft/wp/2016/wp16152.pdf>
24. Tearfund (2014), *Budget tracking for beginners: An introductory guide*, Available at: https://learn.tearfund.org/~media/files/tilz/research/budget_tracking_guide_final.pdf?la=es-es
25. UNFPA and UNIFEM (2006), *Gender Responsive Budgeting in Practice: a Training Manual*, New York. Available at: https://www.unfpa.org/sites/default/files/pub-pdf/gender_manual_eng.pdf
26. UNIFEM (2001), "Gender Responsive Budgets: Strategies, Concepts and Experiences." Institute of Development Studies, Brussels. Available at: <https://www.unwomen.org/-media/headquarters/media/publications/unifem/genderbudgetinitiativeseng.pdf?la=en&vs=1011>
27. UNIFEM (2005), *Gender-Responsive Budgeting: Concepts and Principles Fact Sheet: Government Accountability to Human Rights through budgets*. Available at: https://www.unfpa.org/sites/default/files/pub-pdf/gender_manual_eng.pdf
28. Women's Budget Group (2018), *A Guide to Gender-Responsive Budgeting*. Available at: www.Gender/gt-guide-gender-responsive-budgeting-280218-en.pdf

Annex 1: Gender Responsive Budgeting Initiatives

1. GRB in the 1995 Beijing Platform for Action

Women and Poverty

Strategic objective: *Review, adopt and maintain macroeconomic policies and development strategies that address the needs and efforts of women in poverty.*

Actions to be taken by Governments

Restructure and target the allocation of public expenditures to promote women's economic opportunities and equal access to productive resources and to address the basic social, educational and health needs of women, particularly those living in poverty.

2. Women and the economy

Strategic objective: *Promote women's economic rights and independence, including access to employment, appropriate working conditions and control over economic resources.*

Actions to be taken by governments:

Facilitate, at appropriate levels, more open and transparent budget processes

Financial arrangements:

Integration of a gender perspective in budgetary decisions on policies and programmes, as well as the adequate financing of specific programmes for securing equality between women and men.

At National level:

3. Governments should make efforts to systematically **review** how women benefit from public sector expenditures; **adjust** budgets to ensure equality of access to public sector expenditures, both for enhancing productive capacity and for meeting social needs; and achieve the gender-related commitments made in other United Nations summits and conferences.
4. Governments should allocate sufficient resources, including resources for undertaking gender-impact analysis as well as encourage non-governmental organizations and private sector and other institutions to mobilize additional resources. Governments should allocate sufficient resources, including resources for **undertaking gender-impact analysis as well as** encourage non-governmental organizations and private sector and other institutions to mobilize additional resources.
5. In 1984, Australia was the first country to analyse the gender-specific distributional impacts of state expenditures. The analysis was categorised into three specific types of expenditures:

Specifically identified gender-based expenditures, such as:

- Women's health programmes
- Special education initiatives for girls
- Employment policy initiatives for women
- Reintegration programmes for male soldiers

- Initiatives to address violence against women
- Micro credit programmes for women
- Scholarships for women

Equal employment opportunity expenditures

- Training for women clerical officers or managers
- Rewriting of job descriptions to reflect equal employment opportunity principles
- Provision of child-care facilities
- Parental leave provisions
- Scholarships for women

General or mainstream budget expenditures based on the following questions:

- Who are the users of health services?
- Who receives agricultural support services?
- Who benefits from expenditures on tertiary education?
- Who benefits from empowerment programmes?
- Who benefits from social welfare programme?
- Who benefits from the infrastructure development programmes?
- Who benefits from public delivery services?

6. Since the Fourth World Conference on Women held in Beijing in 1995, GRB initiatives have been established in more than 60 countries across all continents, including African countries such as Rwanda, Mozambique, Kenya, Uganda, Morocco and Zimbabwe and the number is still growing.
7. GRB initiatives have been integrated into several countries' Poverty Reduction Strategy (PRS).

Achievements of GRB initiatives

8. Some of the achievements in GRB initiatives are as follows:
 - Awareness with regard to the gender impacts of budgetary decisions has increased.
 - The capacity to analyse budgets from a gender perspective has increased.
 - Public expenditures have been reprioritised in favour of women and girls.
 - Budget guidelines and formats have been changed.
 - Gender issues have been debated in parliament and mentioned in the budget speeches of Ministers of Finance.
 - Budget processes have become more transparent.
 - The civil society's participation in the budgetary process has increased.

Lessons learnt from GRB initiatives

9. The lessons learnt from GRB initiatives are as follows:
 - Quick results should not be expected from GRB initiatives as the integration of a gender perspective into the different stages of the budget cycle is a medium to long-term task. Therefore, it is important to persevere and to try to institutionalise GRB approaches.
 - GRB has proven to be more successful in countries where internal and external government initiatives complement each other, and where there is collaboration on issues. This necessitates mutual trust, transparency and access to information and documents.

- Often the proposed tools cannot be applied because sex-disaggregated data are lacking. The collection of such data as well as time-use data must therefore be one of the first steps taken.
- The size of the budget is determined by macroeconomic decisions based on macroeconomic models. For a budget to be truly gender-responsive, the macroeconomic model must incorporate a gender perspective. In addition, the gender implications of monetary, trade and exchange rate policies need to be assessed.
- Political and bureaucratic commitment and the right attitude are required.
- National women's machineries need strengthening.
- Ministries of Finance and sectoral ministries must take ownership.
- Awareness building and capacity building need to be enhanced.
- Donors need to commit to longer-term involvement.
- CSOs play an important role.
- Ongoing monitoring, review and appropriate data collection are required.