Gender-responsive budgeting in education policies
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Objectives

The objectives of this tool are to:

• introduce the concept of gender-responsive budgeting and discuss how it could be implemented in the education sector;
• reflect on how to introduce gender-responsive budgeting in your context.

Key information

Setting the scene

Budgets are powerful tools for achieving development objectives. They are key policy instruments that reflect a government’s priorities and genuine commitment to addressing development challenges such as gender equality. If gender equality has been built into policies, it should be reflected in resource allocations.

Gender-responsive budgeting (GRB) is an approach that seeks to ensure that gender-related issues are addressed in the budgets supporting relevant government policies and programmes. A gender-responsive budget is therefore an important mechanism for ensuring greater consistency between government commitments and financial outlays. It is useful for ensuring that government budgets do not allocate resources in ways that perpetuate existing gender biases.

GRB helps governments understand how they may need to adjust their priorities and reallocate their resources to live up to their gender equality and human rights commitments. GRB provides a framework to:

• raise awareness and understanding of gender issues and the impacts of budgets and policies;
• make governments accountable for their budgetary and policy commitments to gender equality;
• change and refine government budgets and policies to promote gender equality.

These are inter-related goals. Progress is needed in all three to advance gender equality. In addition, GRB can make government budgets more efficient by enabling better informed financial resource allocations.

Self-study and/or group activity

Reflect on the importance of GRB

• Brainstorm answers to the question: why do you think GRB is important?
• Read Handout 1 and compare answers.
Conducting GRB in education

GRB is vital if appropriate allocations are to be made by governments to advance gender equality in education. There are three main components of GRB work:

1. GRB analysis;
2. Making changes in programmes and budgets based on results of GRB analysis in order to advance gender equality;
3. Integrating GRB systematically in planning and budgeting processes in central and local budgets.

GRB involves a disaggregation of budgets by sex to discover the extent to which policies with gender implications are differently funded. The availability of sex-disaggregated data is therefore fundamental to GRB. Analysing budgets from a gender perspective is also integral to gender mainstreaming.

Building the capacity of staff to ensure that GRB becomes a routine activity in government budgeting processes for education is critical. The rationale for, and the benefits of, GRB should be explained to stakeholders to obtain their support and engagement.

Initial awareness raising about GRB is an important preparatory step. This can be implemented through a high-level conference, and through practical workshops on GRB techniques with key stakeholders in the ministry of education and the education sector more broadly. This should include using GRB tools for actual budget analysis.

Who are the main players in gender-responsive budgeting?

The following people and entities all have a role to play:

- **government**: responsible for setting the budget;
- **parliament**: responsible for approving the budget and monitoring spending;
- **all ministries and departments** (e.g., ministry of finance, ministry of education, ministry of women’s affairs, ministry of health, etc.): responsible for setting and managing budgets;
- **research/training institutions**: can have a range of roles such as advising government on likely budget costs, developing budget analysis/tools, monitoring, etc.;
- **non-governmental and civil society organizations**: likely to lobby government on appropriate gender-responsive budget allocations and hold government to account on disbursements, efficiency and effectiveness;
- **media**: likely to analyse government budget and expenditure; potential to lobby for more (or less) gender-responsive budgeting;
- **development partners** (including donors): responsible for collaborating with the government on gender-responsive budgeting through technical assistance and direct sector budget support;
- **educational institutions** (including schools): responsible for managing funds, including monitoring and coordinating with relevant district/central ministry officials on efficiency and effectiveness.

Self-study activity

**Identify characteristics of gender-responsive budgeting**

- **Handout 2** provides a list of possible characteristics of GRB.
- Read each one and decide if it is or is not a characteristic of GRB. Tick yes (it is) or no (it is not).
- When you have finished, check your answers with the answers provided on page 2 of **Handout 2**.
Self-study and/or group activity

Reflect on key people in gender-responsive budgeting in your context

- On your own or as in groups, think about or discuss the key actors listed above and their roles and responsibilities in your context.
- Are there any other actors that you think are relevant in your specific context that are not listed? Make a list.

Optional extension activity

Reflect the five steps in your context

On your own or in groups, think about or discuss the following questions:

- Which of the five steps to GRB has your country conducted?
- What are the main challenges to introducing GRB in education in your context?
- What technical capacity has been developed to introduce GRB in education? Who has had training in GRB methods? What skills have been developed to enable GRB to be implemented?
- What needs to be done to introduce GRB to education sector budgeting in your context?

Five-step model for GRB

There are five steps to conducting GRB, from situation analysis to impact assessment:

1. conduct situational analysis;
2. assess extent to which the sector’s policy addresses gender issues and gaps identified in the situation analysis;
3. assess adequacy of budget allocations for implementing gender-responsive policy;
4. monitor spending;
5. assess impact of policy implementation on gender equality.

See Handout 3 for more information on the five steps.
GRB analytical tools

Analytical tools for GRB include:

- **Gender-aware policy appraisal:** This involves analysing policies and programmes from a gender perspective to assess the extent to which they, the interventions, and their resource allocations are likely to reduce or increase gender inequalities. It questions the assumption that policies are gender-neutral.

- **Sex-disaggregated beneficiary analysis:** This is a participatory approach to policy analysis which involves asking beneficiaries (actual or potential) about the extent to which government priorities match their own. This can be conducted through surveys, group discussions or interviews. Results or findings should be disaggregated by sex, so it is clear what priorities are, whether needs are being met, and how they may differ between the sexes (or female/male).

- **Public sector incidence analysis:** This tool compares public expenditure for a given programme to reveal the distribution of allocations and expenditure between girls and boys, women and men.

- **Gender-aware budget statements:** This is an opportunity for the government to demonstrate gender-aware accountability, or lack of. The statement should include:
  - information on the share of total expenditure targeted at gender equality;
  - the share of expenditure allocated to the specific needs of girls/women and boys/men;
  - gender balance in public sector employment;
  - the share of expenditure allocated to gender units in the ministry of education;
  - gender balance in subsidies and training;
  - gender balance in membership of decision-making bodies.

The government can also provide a statement, within its annual budget statements, on actions to reduce gender inequality.

### Box 1
**GRB in the Asia-Pacific region**

**Japan**
The Japanese government established the Specialist Committee on Gender Impact Assessment and Evaluation in 2002. The committee selects a specific policy area each year and assesses its impact on gender equality.

**Republic of Korea**
In 2006, the National Assembly passed the National Financial Act which requires the government to submit gender budget statements to the National Assembly. In 2008, gender budget statements were prepared by twenty-three government departments.

**Nepal**
A GRB committee was introduced by the Ministry of Finance to coordinate budget analysis. All government budgets were classified in terms of gender sensitivity using five categories; i) participation; ii) capacity building; iii) benefit sharing; iv) increasing access to employment and income-earning opportunities; and v) reducing the workload of women. The GRB approach was found to have increased gender awareness within the government, not only in gender focal points. Gender perspectives have become integrated in regular systems of line ministries.

**Pakistan**
A pilot approach supported by the United Nations Development Programme (UNDP) was conducted in education, health and public welfare using various GRB tools. Unit costs of public service provisions were estimated. Aggregated figures on benefit incidence were estimated and categorized by household income levels and provinces.
Self-study and/or group activity

Reflect on your organization’s or your country’s budget

- On your own or in groups, think about the impact your organization’s budget and/or your country’s budget has on the existing pattern of gender differences and inequalities in education?

- Which of the following statements seem accurate for your organization’s budget and/or your country’s budget?
  - It leaves inequalities between women and men/girls and boys unchanged, or is gender neutral.
  - It reduces gender inequalities.
  - It increases gender inequalities.
  - I/we don’t know.

Budget documents are generally thought to be gender-neutral. However, in some cases budgets they are more likely to be unaware or blind to their gender impacts. Most governments and organizations have little idea of the impact of their expenditure and revenue on women and men/girls and boys.

Further reading


Handout 1

Why is gender-responsive budgeting (GRB) important?

- The way a government/organization raises and spends money can have a negative impact on women, GRBs must address socio-economic discrimination against women.
- Women are generally worse off than men belonging to the same socio-economic strata, and women and men experience poverty differently. Women are more affected by poverty than men.
- GRBs help achieve good governance, question equality and equity, enhance accountability and transparency, help alleviate poverty more effectively, help monitor the achievement of policy goals, enhance economic efficiency, help monitor the achievement of policy goals, and enhance accountability and transparency. Many policy commitments can only be achieved if sufficient funds are allocated for their implementation.
- The delivery of goods and services to women, girls, men, and boys can be improved in a fair, just and responsible way.
- There is a positive correlation between diminishing gender inequality and higher growth rates. Women's productivity increases their access to information/credit and the general productivity goes up in a society that is more equal.
- Gaps can be highlighted between international/national/organizational commitments and the amount of public/organizational spending.
Handout 2
Identify the characteristics of gender-responsive budgeting

<table>
<thead>
<tr>
<th>Gender-responsive budgeting</th>
<th>Yes</th>
<th>No</th>
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<tbody>
<tr>
<td>1. Develops separate budgets for work to benefit women and men</td>
<td></td>
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<td>2. Promotes the linking of knowledge about gender and budgets</td>
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<td>3. Only applies to government budget processes</td>
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<td>4. Involves conceiving, planning, approving, executing, monitoring, analysing and auditing budgets in a gender-sensitive way</td>
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<td>5. Involves the analysis of actual expenditure and revenue on women, girls, men and boys</td>
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<td>6. Provides an automatic increase in budget allocations for women</td>
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<td>7. Primarily focuses on increasing expenditure for gender-specific programmes</td>
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<td>8. Helps governments to decide how policies need to be made, adjusted and reprioritized</td>
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<td>9. Divides the budget equally (50/50) between men and women</td>
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<td>10. Helps with checking whether financial allocations are in line with policy commitments</td>
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<tr>
<td>11. Is a tool for achieving gender equality and women’s empowerment</td>
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</tbody>
</table>
Answers for Handout 2

1. No
2. Yes
3. No
4. Yes
5. Yes
6. No
7. No
8. Yes
9. No
10. Yes
11. Yes
These are five key steps that need to be taken when developing a gender-responsive budget.

**Step 1:** Situational analysis of women and men, girls and boys in education sector.

**Step 2:** Assessment of the extent to which the sector’s policy addresses the gender issues and gaps described in Step 1, including an assessment of the relevant legislations, policies and programmes.

**Step 3:** Assessment of the adequacy of budget allocations to implement the gender-responsive policy found in Step 2.

**Step 4:** Monitoring of whether the money was spent as planned, what was delivered and to whom.

**Step 5:** Impact assessment of whether the policy as implemented in Step 1 changed the situation described in Step 1 in the direction of greater gender equality.

When the budget is tabled and implemented (Steps 3 and 4):

Conduct gender budget analysis: This can be done by assessing the government/organizational policy and programme expenditures and revenues for their impact on women, girls, men and boys (as well as different groups of women and men categorized by income, age, ethnicity, etc.).

Change budgets priorities (if needed) so that gender equality is promoted. In light of these gender budget analyses, implement strategies and actions that result in a budget that promotes women’s empowerment and gender equality.
References


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