

# Gender budgeting

Helen Leadbetter

The Charity Commission and the SORP Committee recognise the strength of the arguments but are likely to call for further research work to ensure that the valuation of volunteers is included in a future SORP in a way that is meaningful, enables comparison and does not increase compliance costs for charities.

Meanwhile as the SORP sets only a minimum accounting standard, charities can go further provided they still comply with accounting standards. Valuation methods need to be explored in more depth and charities with significant volunteers will work together to find answers. We should expect to see the value of volunteer contributions included by charities in their public reporting in the coming years.

Inputs Matter is available for download from <http://www.cfdg.org.uk> ●

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## What is it?

Gender Budget Initiatives or Gender Responsive Budgets are tools and processes designed to facilitate a gender analysis in the formulation of government budgets and the allocation of resources. Gender budgets are not separate budgets for women, or for men. They are attempts to break down or disaggregate the government's mainstream budget according to its impacts on women and men.

The way in which national budgets are usually formulated ignores the different, socially determined roles, responsibilities and capabilities of men and women. Budgets formed from a gender-neutral perspective ignore the different impacts on men and women because their roles, responsibilities and capacities in any society are never the same. These differences are generally structured in a way that leaves women at a disadvantage in society by creating inequality gaps. Therefore they are an important tool for analysing the gap between expressed commitments by governments and the decision-making processes involved in how governments raise and spend money. Gender responsive budgets can contribute to narrowing such gaps.

Progress towards gender equality is slow, and this is in part due to the failure to attach money to policy commitments. Overall research shows that not enough attention is given to the impact of allocated resources and this serves to perpetuate gender biases, although budgets offer the potential to transform gender inequalities.

Good policy requires understanding both the impact of policy and how it might be better designed to achieve outcomes which meet the needs of women, men, and girls and boys as well as different groups of women, men and children. There is no single approach or model of a gender sensitive budget exercise.

## Why is it important?

Evidence suggests that the economic gains of gender equality lead to increased output and better development of people's capacities. Women's economic empowerment could provide the possibility for all countries to have some combination of increased productivity, less stress and better overall health.

Looking at the direct and indirect impacts of government budgets forces re-evaluation of the long held assumption that government budgets and economic policies are generally "gender neutral". The ultimate aim is to mainstream gender budget initiatives into public policy.

One important Millennium Development Goal that the Department of International Development (DFID) along with the rest of the international community is trying to achieve is eliminating gender disparity in primary and secondary schools by 2005. Equal access for girls and boys to education is identified as a key measure of progress towards gender parity. Research has demonstrated that education for girls is one of the most effective ways of reducing poverty and that failure to invest in female education lowers the gross national product.

## Where has it been done?

Australia was the first country to develop a gender sensitive budget with the Federal Government publishing in 1984. In South Africa, parliamentarians together with non-governmental organisations, started working on gender sensitive analysis of budgets in 1995. The South African Government later followed in 1997 by doing a gender-sensitive budget analysis.

Many other countries both in the Commonwealth and in developing countries throughout the world have joined these two in undertaking these budget exercises. ►

► Commonwealth Finance Ministers have included gender budgeting as a specific agenda item and are looking at how it relates to macro economic development.

DFID has been supporting the Government of Rwanda on a gender budget initiative where an annex has been produced with the last budget papers setting out some gender sensitive indicators that could be used to monitor the budget.

Policy-makers and civil society groups in the UK are becoming increasingly aware of the benefits of using gender budget analysis to help achieve gender equality and to improve the policy making process.

#### Progress made so far?

It is too early to evaluate the impacts that this analysis is having on redressing the gender imbalance. Much of the work is still at the early stages of developing tools, which help to analyse national budgets. Countries involved in gender budget initiatives are focusing on creating awareness and building understanding. There are many studies underway in this area worldwide where these tools are being used more frequently and generating a much wider interest. One example is found in India.

#### Gender Budgeting in India

- The United Nations Development Fund for Women (UNIFEM) office in Delhi has raised the profile of gender budgeting by running workshops throughout India. Female parliamentarians are taking a leading role to raise these initiatives at the parliamentary level
- A number of studies have been completed. The first of which fed into the National Economic Survey 2000-01 where a chapter was devoted to Gender inequalities and also the National Economic Survey 2001-02 where a further chapter was included on gender inequality

- At present the budgets of 22 states of India are implementing Gender Budget Initiatives. The emphasis in India will be on using the evidence collected to build the capacity of stakeholders and to disseminate relevant information

The result of facilitating policy dialogue to include gender and macro economic issues will lead to an improvement of economic growth and human development performance in ways that also empower women. ●

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