

Tracking Climate Change Funds: Learning from Gender-Responsive Budgeting (Country Examples of Budget Statements)

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1 Introduction

This paper is a technical companion to *Tracking Climate Change Funds: Learning from Gender-Responsive Budgeting*. Both papers were commissioned by the International Budget Partnership (IBP).

The main paper aims to guide lesson-learning from the experience of gender-responsive budgeting (GRB) initiatives — and to a lesser extent child-friendly budgeting initiatives — that might inform initiatives with respect to budgeting for climate change. Indeed, in countries such as Bangladesh and Nepal, climate change initiatives have already built on the approaches adopted in their respective countries for what can be broadly termed “gender budget statements.”

This companion paper contains examples of the approaches — in particular the formats and classifications — that countries have used for such gender budget statements. The paper concludes with some suggestions as to the lessons that can be drawn from the examples when designing a climate change budget statement.

The examples presented here do not necessarily represent the current situation in a given country. They also do not necessarily represent the full picture. There is no single

comprehensive database of how different country governments engage in GRB and the instruments they use. The case studies are therefore based on personal involvement in some of the countries, communication with others, and reading of available documents. Where possible and appropriate, the case studies include extracts from official documents to illustrate what the approach looks like in practice. Information from 11 countries — Australia, Bangladesh, France, India, Indonesia, Mexico, Morocco, Nepal, Rwanda, Tanzania, and Uganda — is discussed.

The gender budget statements described below serve several purposes. First, if they are made publicly available they serve as an accountability mechanism to the legislature and the public more generally. Second, they allow government agencies, including oversight bodies and lead agencies, to monitor the extent to which government is committing the resources necessary to meet its commitments with respect to gender equality. Third, if the statements are drawn up by government officials who are responsible for designing and implementing programs, they can serve to increase understanding of what gender equality entails in a concrete sense in relation to the officials' areas of responsibility.

2 Country Examples

2.1 Australia

The first known GRB exercise was initiated in Australia by the gender machinery, the Office on the Status of Women, in the mid-1980s. Australia had GRB initiatives at both federal and state level.

Economist Rhonda Sharp developed a framework for the state of South Australia that influenced many subsequent GRB initiatives. In South Australia the gender budget statements developed at sector level distinguished between three categories of “women’s” expenditure, namely:

1. expenditure targeted specifically at women/gender, such as university scholarships for young women;

2. expenditure to promote women's advancement within government employment, such as managerial training for women or spending on child care facilities; and
3. all other expenditure assessed for its importance in promoting equality between women and men.

Tables 1 and 2 below show examples of category 1 and category 3 expenditures within the Department of Agriculture from an early budget statement in South Australia.

Table 1: Category 1 Expenditures for the Australian Department of Agriculture

Allocations specifically targeted to women and girls (<i>Expenditure Category 1</i>)	
Project	<i>Women's Agricultural Bureau</i>
Aim	To encourage interest and participation in the development of rural life, particularly in agriculture. To encourage educational and cultural opportunities at all levels. To influence policy making at all levels
Issues	Most women on family farms are members of business partnerships and have responsibility for financial record-keeping. Many do not have any formal training in business management.
Activity 1	Financial Planning Seminars for Women coordinated by the Women's Agricultural Bureau
Indicator	Twenty-five participants per seminar. In 1989-90 averaged 22 participants per seminar
Action	14 seminars in 1989-90
Expected outcome	Greater skill and confidence in financial management issues.
Activity 2	Computer workshops for rural women coordinated by Women's Agricultural Bureau.
Action	8 courses conducted in 1989-90
Expected outcome	Women on farm properties benefit from information about new technology relevant to farm tasks.
Expenditure	1988-89 \$42,200 1989-90 \$50,000
Full-time equivalent staff	1.0

Source: Budlender et al, 1998: 59

Table 2: Category 3 Expenditures for the Australian Department of Agriculture

General allocations - impact of key activities on women/girls (Expenditure Category 3)	
Program	<i>Animal Industries</i>
Issues	The current level of child infection from dogs is a danger to the health of the children, as well as a problem for women who are the primary care givers.
Activity	Study of worms and infectious skin conditions in dogs in Aboriginal communities, and cross infection rates of humans, particularly children.
Indicator	Level of infection
Action	Survey the kinds of infections currently present in dogs at Ernabella and design a program treat them.
Expected outcome	Reduction in infections in dogs and in humans.
Expenditure	1988-89 \$- 1989-90: \$15,000

Source: Budlender et al, 1998: 59

Category 2 expenditure could be important from a decision-making perspective, and to ensure that women gain equitably from the substantial portions of government budgets spent on salaries. However, it is of limited importance if the focus is on gender and poverty as the expenditure is not of immediate benefit to poor women (and men).

2.2 Bangladesh

Bangladesh has tried to incorporate a quantitative element by requiring that agencies assess all their programs and projects against the expected contribution to four criteria that represent different aspects of women's empowerment, namely:

1. social rights and voice;
2. employment;
3. productivity; and
4. access to resources, services, and information.

Programs and projects that are assessed as having a direct impact on women's empowerment must then be rated for the strength of the impact on a scale of "negative," "zero," "low," "medium," and "high". This relatively complicated approach can then be used to derive estimates of the amounts allocated for different levels of impact.

The first relevant form in the Ministry Budget Framework which ministries compiled for submission to the Ministry of Finance required ministries to identify the gender ("women's advancement") and poverty ("poverty reduction") impact in respect of each of the ministry's strategies.¹ The form thus had three columns: one for the strategy; the second for the poverty impact; and the third for the gender impact. The accompanying guidance note advises that the impact summary for each of poverty and gender should consist of approximately 50 words. It should mention, in particular:

- the linkage to the policy matrix of the country's poverty reduction strategy paper;
- how the strategic objective contributes to poverty reduction and women's advancement (e.g., through training, employment generation, provision of a service, other);
- where available, the numbers and percentages of poor people, and specifically poor women, directly or indirectly affected by the strategy;
- whether the impact is expected to be short term (e.g., one-off social safety net payments) or long term (e.g., capacity building, training, microcredit, investment in public resources that will benefit the poor/women); and
- whether the impact is sustainable, and if not, how it will be made sustainable.

A short annex provides further guidance, including a list of nine gender impact criteria drawn from the poverty reduction strategy paper. The list begins with "strengthen women's access to services and other public resources" and ends with "strengthen monitoring & evaluation of gender equality issues."

¹ Based on forms used in 2006.

A second form required ministries to grade the degree of the poverty and gender impact of each approved and new/unapproved program as “negative,” “zero,” “low,” “medium,” “high,” or “targeted.” Table 3 below shows the guidance provided for grading the impact in a later form. The table clearly shows the emphasis placed on selected aspects of women’s advancement (and poverty reduction), namely: well being; employment; productivity; and access to resources. These aspects were chosen in line with the poverty reduction strategy.

Table 3: Ministry Budget Framework Form

Additional factors to estimate impact on poverty/women’s advancement	
Grading the Impact on Poverty Reduction/Women’s Advancement	Qualitative Guidelines
The impact is <i>negative</i> .	Projects/Programmes which reduce the well being, employment, productivity, access to resources of the poor/women.
The impact is <i>neutral</i> .	Projects/Programmes which do not improve the well being, employment, productivity, access to resources of the poor/women, either directly or indirectly.
The impact is <i>low</i> .	Projects/Programmes which have a minimal and/or short term impact on the well-being, employment, productivity, access to resources of the poor/women, either directly or indirectly.
The impact is <i>medium</i> .	Projects/Programmes which may moderately improve well-being, employment, productivity, access to resources of the poor/women, either directly or indirectly.
The impact is <i>high</i> .	Projects/Programmes which make a significant and sustainable improvement to well being, employment, productivity, access to resources of the poor/women, either directly or indirectly.
The activity is <i>targeted to the poor/to women</i> .	Projects/Programmes which have the specific aim of promoting poverty reduction/women’s advancement. Women/different categories of poor people are explicitly named as beneficiaries.

2.3 France

Each year France produces a major volume, the *Project de Loi de Finances: État des crédits qui concourent aux actions en faveur des droits des femmes* (Finance Law: Statement of appropriations that contribute to women's rights) alongside similar "yellow books" on other topics, which accompany the budget papers. The gender volume for 2006 was 185 pages long. The first part of the document consists of a situation analysis, with the budget discussion starting only on page 57. Table 4 below is taken from the summary table presented at the beginning of the budget discussion, and shows allocations deemed to contribute to gender equality.

Table 4: Allocations Contributing to Gender Equality in France

Etat récapitulatif de l'effort financier de l'Etat pour la promotion de l'égalité entre les femmes et les hommes
(crédits exprimés en millions d'euros)

	2004		2005		2006	
	Crédits ouverts en LFI	Crédits européens	Crédits ouverts en LFI	Crédits européens	PLF	Prévision de fonds européens
Affaires étrangères	4,893		1,022		ND	
Agriculture et pêche	0,487	0,226	0,510	0,244	0,490	0,250
Éducation nationale, enseignement supérieur et recherche	0,132	0,093	0,135	0,097	0,135	0,097
Emploi, cohésion sociale et logement. Santé et solidarité	33,823	3,188	32,827	2,471	31,831	
I- Emploi, cohésion sociale et logement	4,830	2,962	4,151	2,471	3,003	ND
Programme 155	0,750	0,532	0,071	0,041	0,028	
Programme 102	4,080	2,430	4,080	2,430	ND	
Programme 103					2,975	

Table 5 below is taken from the beginning of the budget discussion on employment, social cohesion, housing, health, and solidarity. It shows, where the information is available the percentage of beneficiaries who are female for different expenditure programs. This and other tables are accompanied by extensive narrative, which, unlike the statements for some other countries, does not seem to follow a set format. Instead, government agencies raise the issues and present evidence on all issues that they consider relevant.

Table 5: Female Beneficiaries of Expenditure Programs in France

	2003		2004	
PLACE COMPAREE DES FEMMES ET DES HOMMES DANS LES PRINCIPAUX DISPOSITIFS MIS EN ŒUVRE PAR LE MINISTERE DE L'EMPLOI, DE LA COHESION SOCIALE ET DU LOGEMENT				
Désignation du dispositif	Nombre total de personnes concernées	Pourcentage de femmes	Nombre total de personnes concernées	Pourcentage de femmes
Contrat Initiative Emploi	63 152	43,3%	93 045	43%
Contrat Emploi Solidarité	249 801	63,0%	233 442	nd
Contrat Emploi Consolidés	118 024	63,0%	92 214	nd
Aide aux Chômeurs Créateurs Repreneurs d'Entreprise	44 785	31,5%	64 428	31,6%
Encouragement au Développement d'entreprises nouvelles	9 519	nd	3 928	nd
Insertion par l'Activité Economique	270 745	51,8%	nd	nd

2.4 India

The Government of India has an approach to GRB that clearly delivers an “amount” (in fact, two amounts) of money spent on women by central government. In India, central ministries are requested to develop two lists in respect of GRB. The thinking behind the lists reflects the legacy of the earlier Women’s Component Plans. The first list is of expenditures (“schemes”) that are 100 percent targeted at women (see Table 6 below). The second list is of expenditures (schemes) of which at least 30 percent of beneficiaries are estimated to be women (see Table 7 below). These lists are published annually alongside similar lists focusing on other issues.

Table 6: Expenditures for which 100 Percent is Targeted at Women

MINISTRY/DEPARTMENT	2006-2007 Budget			2006-2007 Revised			2007-2008 Budget		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan	Total
Demand No. 2									
Department of Agricultural Research & Education									
1. NRC for women in Agriculture	1.08	0.80	1.88	0.66	0.83	1.49	0.70	0.85	1.55
2. AICRP on Home Science	5.00	...	5.00	3.50	...	3.50	3.75	...	3.75
Total	6.08	0.80	6.88	4.16	0.83	4.99	4.45	0.85	5.30
Demand No. 46									
Department of Health & Family Welfare									
A. Health Wing									
1 R.A.K. College of Nursing	0.76	3.05	3.81	0.57	3.05	3.62	...	...	...
2 Lady Reading Health School	0.43	0.88	1.31	0.43	0.88	1.31	...	...	...
Total	1.19	3.93	5.12	1.00	3.93	4.93	...	...	...
B. Family Welfare Wing									
1 Training for ANM/LHVs	67.00	...	67.00	32.85	...	32.85	...	...	...
2 Strengthening of Basic Training Schools	2.15	...	2.15	2.15	...	2.15	...	...	...
3 Free Distribution of Contraceptives	100.00	...	100.00	100.00	...	100.00	...	...	...
4 Sterilisation Beds	3.02	...	3.02	1.15	...	1.15	...	...	...

Notes: Amounts in 10 million (crores) Indian Rupees

Table 7: Expenditures for which more than 30 Percent is Targeted at Women

MINISTRY/DEPARTMENT	2006-2007 Budget			2006-2007 Revised			2007-2008 Budget		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan	Total
PART B-30% Women specific programmes									
Demand No.1									
Department of Agriculture & Cooperation									
1 Technology Mission on Cotton	27.00	...	27.00
2 Jute Technology Mission on Cotton	2.25	...	2.25
3 Enhancing Sustainability of dryland/ rainfed farmig systems	19.80	...	19.80
4 ISOPOM	66.00	...	66.00
5 Treeborne oilseeds	1.95	...	1.95
6 Support to State Extension Service	58.15	...	58.15
Total	175.15	...	175.15

Notes: Amounts in 10 million (crores) Indian Rupees

There are several limitations in the approach. First, only about 30 of the approximately 100 central ministries submit such lists. Second, 30 percent is a questionable cut-off if we are trying to identify “women-friendly” spending in a country in which more than 50 percent of the population is female, and where women and girls are more likely than men and boys to be poor and need government assistance. Third, the gender budget statement does not provide any information verifying that the listed schemes qualify in terms of the 30 percent-plus. Although India has an “outcomes budget,” this falls under the Planning Ministry rather than the Ministry

of Finance, which is responsible for the GRB list. Fourth, central government, which is the level of government covered by the exercise, is not responsible for much of service delivery. For all these reasons, the “amounts” delivered by the Indian approach cannot be taken as a reliable measure of the gender-responsiveness of India’s government budget/s.

2.5 Indonesia²

Indonesia introduced gender budget statements several years ago as a joint initiative of Bappenas (the National Planning Commission), the Ministry of Women Empowerment (MoWE) and the Ministry of Finance. MoWE appears to have been the most constant driver, and has drawn on expertise from civil society partners who currently or previously engaged in gender budget advocacy at local level. The exercise responds to a regulation (Permenkeu No 119/PMK.02/2009) that provides for the introduction of a “gender responsive budget analysis tool” into the budgeting process. The regulation describes GRB as facilitating justice for women and men in obtaining access to, and the benefits of, development, participating in policy making, and control over resources; and equality for women and men with respect to opportunities and benefits from development.

The chosen approach builds on the performance budgeting system introduced into the central government in Indonesia in 2010. For GRB, each ministry is required to select a number of activities (kegiatan) or subactivities considered especially important from a gender perspective, and to describe them using a set format. The headings for the format are subactivity, objectives, situation analysis, planned activities, budget for activities, and input, output, and outcome indicators. The headings closely follow the standard items contained in the main budget documents. The activities chosen should fall into one of two categories: a) service delivery, for which technical ministries are primarily responsible; or b) capacity building and gender advocacy, which is primarily the responsibility of coordinating ministries. The second category was included as otherwise ministries, such as MOWE and the Ministry of Finance, would have struggled to find relevant activities for the gender budget statement.

² Information supplied by Maya Rostanty, consultant

A key added value of the gender budget statement when compared to the main budget lies in the identification of activities that are important from a gender perspective, and a situation analysis that describes the (gender) issues that will be addressed.

The gender budget statements are drawn up by government officials. The hope is that the experience of drawing up the statements will serve as an awareness-raising and learning exercise. MoWE plans to introduce a second phase in which ministry officials will be asked to complete a similar form after the budget year has ended on which they will show to what extent planned activities, amounts, and targets were reached and give reasons for variations. This mimics a similar second-phase exercise carried out for two years in the Western Cape government of South Africa for its gender, youth, disability, and children budget statements.

Indonesia has 38 ministries. The gender budget statement format was piloted in seven ministries in 2010, and nine produced gender budget statements in each of 2011, 2012, and 2013. Among the nine were ministries with substantial budgets, including National Education, Health, and Public Works, alongside smaller agencies such as the Ministry of Women Empowerment and Child Protection and the National Commission on Human Rights, which might be expected to have a special interest in gender equality. In 2011, 58 activities amounting to IDR 1,313 billion were covered by gender budget statements. 137 activities amounting to IDR 2,971 billion were covered in 2012, and 109 activities amounting to IDR 1,790 billion were covered in 2013. The number of ministries producing gender budget statements increased from 11 in 2011 to 19 in each of 2012 and 2013. These included the ministries with functions relating most directly to gender equality. In 2013 the Ministry of Religious Affairs covered the largest number of programs (8), activities (27), and related outputs (61). These patterns highlight that gender budget statements are not (yet) enforced despite the regulation, but interest and compliance are fairly strong.

2.6 Mexico³

Mexico's central government publishes a list of expenditures that promote gender equality. Unlike the gender-related lists published in India, this list is part of a much bigger set of publicly available data, known as the Equity Annex, which is an annex to the annual budget. The annex is not, however, voted on by the legislature and so does not become part of the budget "law".

The Equity Annex responds to a national level policy for equality and nondiscrimination and is also linked with the performance budgeting initiative. Mexico's Women's Health Coalition contributed to the development of the format for the Equity Annex, which congress approved after lobbying by women's groups. The Ministry of Finance bears overall responsibility for the exercise.

As seen in Table 8 below, an amount is provided for some items while for others, a percentage, to two decimal places, is indicated. Thus, for example, 100 percent of the allocation for the National Commission for the Prevention and Eradication of Violence against Women is considered relevant, but only 2.75 percent of the allocation for the General Directorate for Human Rights and Democracy is considered relevant.

³ Information from Diego de la Mora, Fundar, and Manuela Garza, IBP

Table 8: Extract from the Equity Annex summary list

PROYECTO DE PRESUPUESTO DE EGRESOS DE LA FEDERACIÓN 2014 METODOLOGÍA PARA LA ELABORACIÓN DE LOS ANEXOS TRANSVERSALES EROGACIONES PARA LA IGUALDAD ENTRE MUJERES Y HOMBRES				
RAMO	PP / UR	DENOMINACIÓN	PORCENTAJE	CUOTA
4		Gobernación		47,031,671
	911	Unidad para la Defensa de los Derechos Humanos		20,431,671
	EZQ	Consejo Nacional para Prevenir la Discriminación		7,000,000
	F00	Tribunal Federal de Conciliación y Arbitraje		6,500,000
	G00	Secretaría General del Consejo Nacional de Población		3,600,000
	K00	Instituto Nacional de Migración		9,500,000
	V00	Comisión Nacional para Prevenir y Erradicar la Violencia Contra las Mujeres	100.00%	-
5		Relaciones Exteriores		10,250,000
	211	Dirección General de Protección a Mexicanos en el Exterior		10,250,000
	812	Dirección General de Derechos Humanos y Democracia	2.75%	
6		Hacienda y Crédito Público		855,306,161

Notes: PP (programa presupuestario) refers to the relevant budgetary program; UR refers to the responsible unit.

A very detailed spreadsheet made up of a large number of worksheets underlies the summary list. Each worksheet relates to a budgetary program and provides details on the responsible ministry, what the program does, what target population will benefit that year, how much money is allocated, and the administrative unit within the ministry responsible for implementation. The latter is helpful in identifying who is accountable and where further information can be sourced. Every three months, an updated file is published indicating how much has actually been spent. A separate large file details each individual indicator.

For example, the worksheet for January to March 2013 on the program related to prevention of violence against women (E015) illustrates the wealth of information available beyond the amount (MXN 121.6 million) allocated for this purpose. Other items include, but are not restricted to, a narrative description of the problem addressed by the program, sex-disaggregated target population to be reached, five further expected results indicators and required frequency of reporting, amounts spent and activities completed in the past three-month period, reasons for variation from plans, and main activities planned for the coming period.

The wealth and complexity of the information presented in the annex can make it difficult to understand, thus hampering engagement by civil society actors. Civil society organizations (CSOs) also have criticized the indicators of at least some of the programs. Despite these caveats, the annex provides a solid basis for engaging in budget processes, which CSOs have used to achieve improvements in budget policies and implementation in such areas as health and violence against women.

2.7 Morocco⁴

Morocco received long-term support for GRB from an international consultant stationed in the country for several years. Over this time a discursive rather than tabular approach to gender budget statements was developed.

At the time of writing the initiative has lost momentum. One of the reasons for this is a slowdown in the shift to performance-based budgeting. Amendments to the Organic Budget Law are planned, and there are hopes that the amended law will provide for inclusion of gender in the objectives and indicators of sectoral programs. However, the law is unlikely to specify requirements in the detail contained in call circulars.

2.8 Nepal⁵

Nepal's Ministry of Finance formally introduced GRB in the 2007/08 financial year (FY2007/08) through the GON Decision 2062-5. It did so within the framework of the overall reform of the budgetary system funded by international donors.

A new GRB classification was introduced for 13 ministries. Each program in each of these sectors was given a score from 1 to 20 on five indicators: participation; capacity building; benefit sharing; increased access to employment and income earning opportunities; and reduction in women's work load. Programs with a cumulative score of 50 or more were classified as directly supportive of women (11 percent of the FY2007/08 total), those scoring 20 to 50 as indirectly supportive (33 percent), and those scoring less than 20 as neutral (55

⁴ Information from Nalini Burn, consultant.

⁵ The Nepal section draws on Acharya (2008).

percent). In addition, government officials were required to produce a “gender audit report” for all programs and projects with budgets of NPR 50 million or more.

Despite the relatively nuanced approach to scoring, follow up reveals that, perhaps due to insufficient time for guidance, a cruder approach was taken, at least in the first year. Programs involving only women were placed in the first category, those intending to benefit both men and women (or boys and girls) in the second category, and the rest in the third. Health scored highest, with 62 percent of programs scored as directly supportive of women and a further 14 percent as benefiting women indirectly. However, Acharya, one of the designers of the system, notes that many of the health programs might reinforce gender roles (rather than transform them), even while addressing basic needs.

Writing in 2008, Acharya envisaged future challenges, including how to expand the scope to be relevant for more economic and protective ministries, as well as how to revise the scoring system to make it relate more directly to institutional objectives, targets, and inputs. She further envisaged that the names of the first two categories would be changed to “equity promoting” and “equality oriented,” and that the middle band would be reduced to 45-55 points.

The inclusion of the gender classification was seen as being especially useful given the newly introduced requirement that 33 percent of candidates in elections for the Constituent Assembly/Parliament be women.

2.9 Rwanda

In Rwanda, as in Nepal, gender budget statements have been introduced alongside provisions for greater representation of women in parliament. Indeed, Rwanda has the highest percentage of women parliamentarians in the world. Unlike in some other countries, the requirement for gender budget statements is not restricted to central ministries.

In Rwanda ministries and districts are required to select subprograms using four criteria: 1) a focus on service delivery; 2) size of the related allocation; 3) alignment with national gender and development policies; and 4) importance from a gender perspective. Similar to Indonesia,

the format for the statement requires that agencies: 1) describe the gender issues within the population that the expenditure and associated activities aim to address; 2) describe the activities and how they will address the gender issues; 3) give the amount of the allocation; and 4) specify output/deliverable indicators that will measure performance in terms of gender.

The information in Box 1 below is extracted from the relevant annex to the budget call circular for FY2010/11. As can be seen in section 2.1, the gender budget statements focus on service delivery activities. This focus recognizes the fact that, in some cases, the management (“gestion”) subprogram was larger in monetary terms than all others in a ministry or district. Also noteworthy is the explicit statement that the gender budget statements will be considered when evaluating budget submissions. Although the content of the gender budget statement has probably not resulted in changes in allocations between ministries and districts, it has resulted in a good record of submission, as seen below. Examination of the statements suggests that some agencies and districts have thought carefully about how the allocations might contribute to gender equality and have probably also improved record-keeping disaggregated by gender so as to be able to report on indicators.

Box 1: Annex to the budget call circular (2010/11)

Annex 16
Instructions for the preparation of a Gender Budget Statement

1. Introduction:

To accompany the budget submissions for the 2010/11 fiscal year, all Ministries and Districts are required to prepare and submit a Gender Budget Statement (GBS). Whilst a Gender Budget Statement will be required only for high level institutions (Ministries and Districts), it is mandatory for all budget agencies to prepare and submit a Gender Distribution of Employment (GDE) table to accompany the 2011/12 budget submission.

The GBS and GDE will form part of the criteria on which budget submission will be evaluated for each Ministry and Agency. The GBS and GDE will be submitted to Cabinet and Parliament together with the finance law and will be used to monitor the implementation of government activities as well as their impact on addressing gender issues.

2. The Gender Budget Statement:

2.1. Subprograms selection criteria

Selection of a minimum of 4 subprograms from across each Ministry's programs which will be analyzed in more detail in the table below. The following criteria should be used:

1. Subprograms which are service delivery - not institutional support or administrative costs
2. Size of the budget allocation (preference for biggest budget items)
3. Importance of the subprogram for gender issues
4. Alignment with National Gender Policy and EDPRS

Note: EDPRS is the Economic Development and Poverty Reduction Strategy.

An assessment commissioned by the Ministry of Finance and Economic Planning (MINECOFIN) in 2013 examined both the quality of the gender budget statements and the extent to which planned activities had been implemented and allocations spent.

The assessment found improvements in compliance from FY2011/12 (when the statements were piloted), to FY2012/13, and again in FY2013/14. All ministries (except MINECOFIN) and all 30 districts submitted gender budget statements in FY2013/14. The consultancy report suggests

that the interest shown in the exercise by both the Gender Monitoring Office and parliamentarians almost certainly contributed to the perseverance and improvements in compliance.

Nevertheless, the quality assessment found some weaknesses in the statements. Some of the weaknesses were not specific to the gender budget statements, but instead related to weaknesses in general budget formulation, such as incorrect formulation of activities and indicators, or lack of logic between the different elements of subprograms. Other weaknesses, specific to the gender budget statements, included not covering the requested number of subprograms and apparent misunderstanding of what constitutes a gender issue.

The review of implementation found that, overall, relatively good progress had been made against the indicators. This perhaps reflects the relative accuracy of budgeting in Rwanda, rather than progress specifically relating to gender.

2.10 Tanzania

The annual budget guidelines issued by the Government of Tanzania have for many years included some mention of gender. The first iteration of the budget guidelines only included a single paragraph on gender, but by FY2006/07 this was expanded to a full page. The gender section explained that the “Women and Gender Development Policy and Strategy” provides the overall framework for gender mainstreaming in all policies and programs of government. It described both the achievements and constraints with respect to achieving the goals of the policy. It ended with a list of five policy commitments and four priority areas for resource allocation to guide ministries in drawing up their budgets.

In the budget guidelines for FY2013/14, the gender instruction consists of one paragraph under the heading “Other issues to be considered in the budget estimates.” The paragraph reads as follows:

Mainstreaming Gender Responsive Budgeting (GRB)

5.8 MDAs [ministries, departments and agencies], RSs [regional secretariats] and LGAs [local government authorities] should identify gender issues in their respective

areas by undertaking gender analysis of gender disaggregated data in order to implement measures to address the identified gender gaps. They should continue to build capacity of gender focal persons, budget and planning officers as well as budget committees on mainstreaming gender issues in their institutional plans and budgets by allocating resources to address gender imbalances in their areas. Further, MDAs, RSs and LGAs should enhance legal and regulatory framework for expeditious investigations, prosecutions and case adjudications of gender and sexual based violence cases.

The paragraph is not very helpful. First, it does not clearly state how allocating resources to address gender imbalances builds the capacity of officials. Second, while the problem of gender and sexual-based violence is raised, the responsibility for the investigation and prosecution of cases lies with only a few agencies. The paragraph does not give any assistance to other agencies on the gender issues that should be addressed.

Further on, under the heading “Specific Instructions for RSs and LGAs,” the budget guidelines note that:

5.14 During preparation of Plan and Budget for 2013/14, RSs and LGAs shall undertake the following:-....

(iv) Continue to mainstream gender in Local Government Authorities;

This instruction is vague and assumes that gender has been successfully mainstreamed in the past.

In the call circular for the 2014/15 budget, the paragraphs relating to gender have been recast. The first mention is in respect of subnational government, as follows:

2.3 Specific Instructions for RSs and LGAs

5. During preparation of Plan and Budget for 2014/15, RSs and LGAs shall undertake among others, the following:-

m) Mainstreaming gender, Environment, HIV/AIDS, anti-corruption and pro-poor policy data in plans and budgets;

Gender is again mentioned later under the heading “Other issues to be considered in the budget estimates.”

The relevant paragraph reads as follows:

Mainstreaming cross cutting issues into plans and budget

33. In order to ensure that all cross cutting issues are embedded in the plans and budgets, MDAs, RSs and LGAs should allocate resources for implementing cross cutting issues. These include gender, environment, HIV/AIDS, population, anti-corruption measures, Open Government Partnership, ethics and integrity, and disaster management by using the existing guidelines. They should continue enhancing legal and regulatory framework for speedy investigations, prosecutions and case adjudications of gender and sexual based violence cases.

A comparison of the paragraphs in the 2013/14 and 2014/15 budget guidelines shows a clear downgrading of the importance of gender. The budget guidelines for 2013/14 contain two paragraphs specifically devoted to gender, though the language is vague and sometimes confusing. In the guidelines for 2014/15, gender becomes just one of many other cross-cutting issues that must be “mainstreamed.” The somewhat problematic sentence on gender and cases of sexual-based violence is retained.

2.11 Uganda

Since FY2004/05, Uganda’s budget call circular has included a requirement to integrate gender and equity budgeting in the preparation of budget framework papers. In the first years, the requirement was not enforced because, among other reasons, it was felt that there were not sufficient numbers of trained people to assist ministries. In later years, the requirement received more emphasis. The online instrument (the output budgeting tool) that ministries and districts use, and that generates the sector budget framework papers and ministerial policy statements, required information to be provided on “gender and equity” in a section on each

vote dealing with “cross-cutting issues.” The term “equity” indicates that the statement is meant to deal with aspects beyond gender, such as disability and geographical inequities.

Box 2 below is from the section in the ministry vote on “cross-cutting issues” of the 2013/14 Ministerial Policy Statement for Water and Environment.

Box 2: Extract from the 2013/14 Ministerial Policy Statement for Water and Environment

Vote: 019 Ministry of Water and Environment

Vote Summary

In the F/Y 2013/14, at central level, gender will be mainstreamed in the water, sanitation and environment sector through;

- Building the capacity of water and environment central ministry staff so that they can effectively mainstream gender in all water and sanitation and environment activities.
- Capacity building of Local Government staff in gender mainstreaming.
- Disseminate the new urban simplified version of the gender strategy 2010-15 and build the capacity of urban water and sanitation stakeholders in gender mainstreaming.
- Develop a gender and equity budgeting guide for the sector to guide all sub-sectors and district local governments during planning and budgeting.
- Developing the environment sub sector gender strategy.
- Carrying out monitoring and providing support to Local Governments and WSDFs to ensure gender mainstreaming during planning/ budgeting, implementation, monitoring and evaluation, and reporting processes.

Under the Rural Water and Sanitation vote function in the FY 2013/2014, the least served districts and post conflict districts will continue to be allocated more funds. This is meant to ensure that the marginalized and disadvantaged men and women have access to water and sanitation facilities. In addition affirmative action measures shall be undertaken to ensure that the vulnerable members of the community in hard to reach areas have access to water by providing rain water harvesting tanks.

Water and sanitation Management committees / systems in rural, urban and water for production components will have fair representation of men and women in their vote functions. This intended to ensure that men and women’s interests are addressed during planning, implementation, monitoring and evaluation of the facilities. In addition, all newly constructed public sanitation facilities will have stances for men, women and people with disability.

We can see that the gender budget statement is included in the main body of the voluminous sectoral budget documents rather than, as in some other countries, constituting a separate document or appendix. The Ministry of Water and Environment has generally been regarded as one of the better performers in terms of gender, including in relation to compliance with the gender budget statement. However, this example highlights the tendency for the gender and equity section to focus on strategy and policy documents, training, monitoring, and the like,

rather than necessarily on service delivery. This is particularly the case for a vote such as water, where the services are not delivered to gendered individuals and the gender aspect is therefore more difficult to quantify.

In recognition of the lack of specificity, the Ministry of Finance, Planning and Economic Development included a revised format for reporting on cross-cutting issues in FY2012/13. Table 8 below is taken from the relevant annex and shows the format. The annex included further guidance. The pre-specified issues were, for each of the different equity aspects, drawn from the relevant policy document. The pre-specified activity types were: service delivery; policy development; research and monitoring; capacity building; awareness raising; and “other.”

Table 8: Specified format for gender and equity. HIV/AIDS and environmental budget statements, 2012/13

Annex 4: Guidelines for Mainstreaming of Gender and Equity, HIV/AIDS and Environmental Concerns in the Budget Framework Paper

Gender and equity issue/s addressed	<i>Pre-specified options</i>			
Vote # and name				
*Vote function # and name				
Gender/equity relevant aspect of output/s				
Type of activity	<i>Pre-specified options</i>			
Activity performed by central or government				
Estimated budget % for gender and equity				
Gender/equity output indicators and costs	2011/12 Approved	2012/13	2013/14	2014/15
Output description 1 XXXXXXXXXXXXXXXXXXXXXXXXXXXX				
Output description 2 XXXXXXXXXXXXXXXXXXXXXXXXXXXX				
Vote function cost (US\$ bn)				

Each vote should include a separate table for each of their activities that they deem important in addressing gender and equity issues.

Sectoral training was provided on the new format. However, it seems that the format may not have been included, as planned, in the online tool. The information provided by agencies using the new format is therefore not included in the ministerial policy statements or budget framework papers.

3 Possible Lessons

The following brief points offer possible lessons that can be drawn from the examples above.

- Minimize the burden placed on government officials tasked with drawing up the budget statements. Some of the lessons that follow — relating to clear instructions, standardized format, and restrictions on length — relate to this key lesson. However, the lesson is important enough as a guiding principle to stand alone.
- Provide simple, clear, and specific instructions so that officials understand what they must do and their product can be assessed against the instructions.
- Avoid requiring long narratives that place a burden on officials (and readers) and also may encourage unnecessarily expansive descriptions of what is being done and what will be achieved.
- Avoid the need for officials to have an unnecessarily sophisticated understanding of concepts and debates.
- Provide a standardized format so as to make it easier for those drawing up the statements and for those who read and assess the contents and may want to compare across agencies and across years.
- Model the format on that used in the existing budget documents and use similar terminology wherever possible. Avoid unnecessary jargon associated with gender or climate change.
- Design the format in a way that encourages logical thinking (for example, between the planned activity, the outputs, outcomes and contributions to gender equality or

mitigation and adaptation) on the part of the official drawing up the statement, and shows this logic to the reader.

- Where coding is used, require that the official provide a short motivation of why the particular code was selected.
- Consider categorizing the nature of the activity, including the possibility of prioritization of specified activities.
- Consider whether an explicit link to government policy is appropriate, either in selecting which activities can be included in the statement or in categorizing activities that are included.
- Institute a system of quality checking the content of statements, with constructive feedback to the officials responsible for drawing up statements.
- Make it clear that the statements are a required component of budget submissions.