



## GENDER RESPONSIVE BUDGETING

Gender responsive budgeting attempts to mainstream a gender perspective in the preparation, implementation, audit and evaluation of government budgets.

### What are the objectives of GRB?

Gender responsive budgeting aims at:

- Formulating the budget in a gender-responsive way;
- Linking gender responsive policies 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; and
- (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

### What are gender responsive budgets?

The process of gender responsive budgeting eventually results in gender responsive budgets. *Gender responsive budgets* (synonymous with gender-sensitive budgets, gender budgets and women's budgets) are not separate budgets for women. Instead, they are government budgets that are planned, approved, executed, monitored and audited in a gender-sensitive way.

### Why should we look at the budgets with a gender lens?

*a) To ensure allocation of adequate funds for achieving gender equality commitments*

Policy commitments can only be achieved if sufficient funds are allocated for their implementation. The budget is government's most important policy tool as without adequate funding no policy can be effective. Gender responsive budgeting is a tool to monitor if policy commitments related to poverty reduction and gender equality are reflected in adequate budget allocations.

*b) To avoid negative impact on women by assessing the impacts of budgets on gender relations*

At first glance, the figures and numbers compiled in a budget appear to be gender-neutral. However, empirical studies have shown that expenditure patterns and the way that the government raises its revenues 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 women and men play in society. The gendered division of labour, different responsibilities and capabilities, and the different constraints that women and men face generally leave women in an unequal position in relation to men in their community, with less economic, social and political power. Therefore, budgets that at



## ...gender responsive budgeting

face value may appear gender-neutral may in fact be gender-blind.

### *Cuts in public spending increase women's reproductive work*

*In Zambia, real per capita expenditure on health fell by 16% between 1983 and 1985. In the aftermath, health stations had to close. The result was that people had to travel greater distances and wait for longer periods of time to get health care treatment. Interviews with Zambian women about their time use revealed that they had to spend more time caring for sick family members including time spent in hospitals providing meals and nursing care, and had less time to spend on farming.*

*Source: Evans and Young, 1988, cited in: UNIFEM: Progress of the World's Women, 2000, p. 118.*

## How does gender responsive budgeting differ from other budgeting initiatives?

### *a) One household, two sexes*

In distinction from other budget initiatives that focus on the distributional impact of budgets, such as pro-poor budget initiatives, gender responsive budgeting does not treat households as a single unit but instead highlights that the access to and control over resources and the

bargaining power of household members differ. Empirical studies from several countries clearly show that women tend to spend money on their families and children's welfare (nutrition, clothes, education) while men tend to spend on their own leisure activities. It therefore makes a difference whether public expenditures are targeted at women or men, or whether revenue-raising fall predominantly on women or men.

### *b) The Care Economy*

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.

