

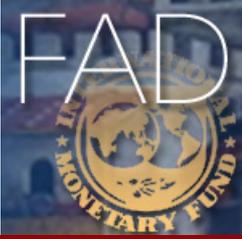
# **Workshop on Gender Responsive and Socially Inclusive Budgeting**

**Swiss Development Cooperation, Bern**

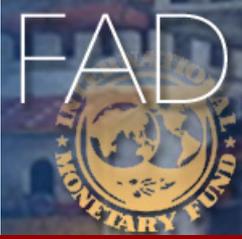
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# Presentation Overview



- 1) IMF Gender Budgeting (GB) Framework
- 2) Approaches in Emerging and Low Income Countries
- 3) Success and Challenges with GB
- 4) IMF Gender Budgeting Work and Capacity Development



# 1) Definition and Approaches

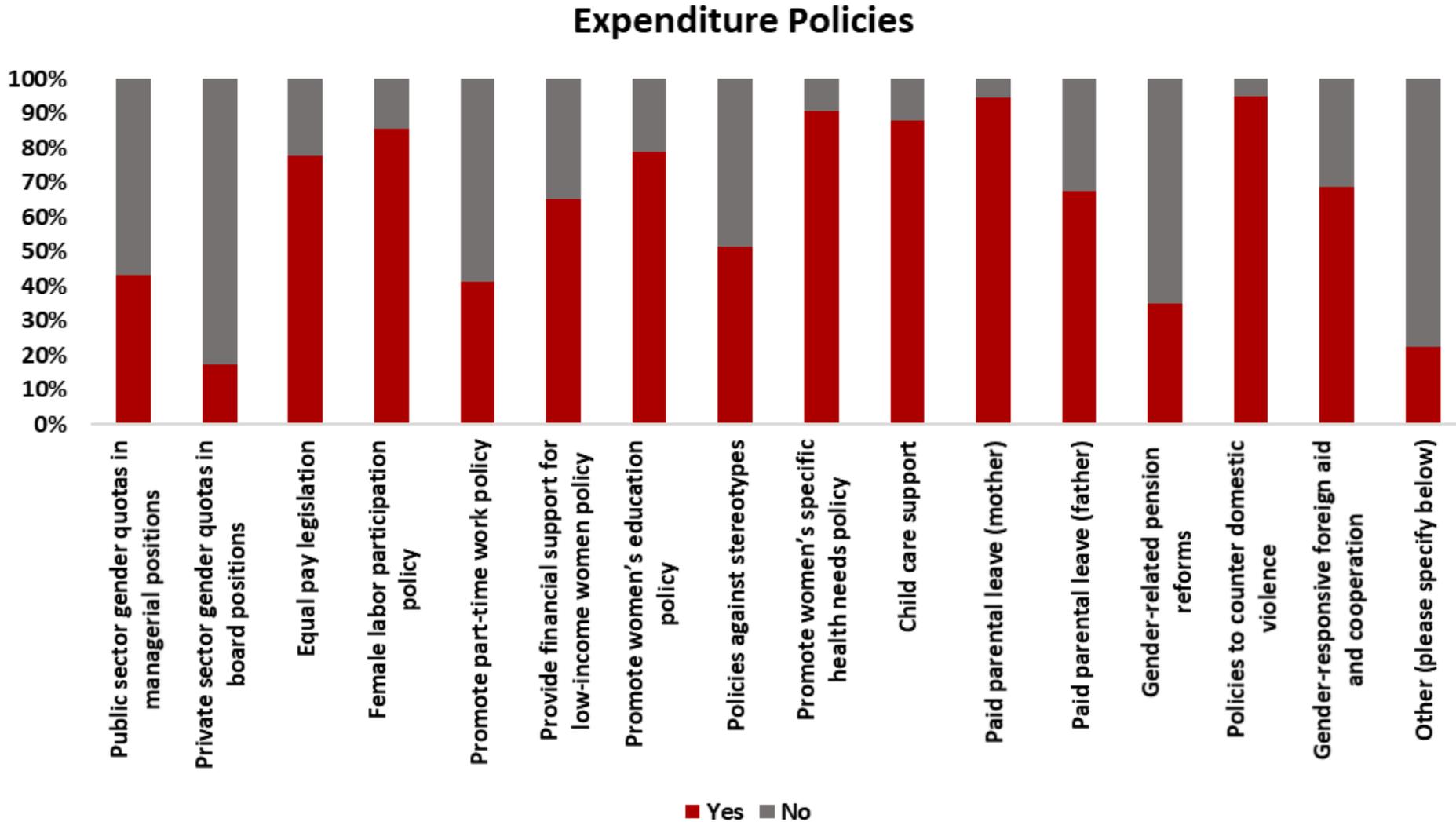
- **Broad Definition of Gender-Responsive Budgeting (GRB)**
  - *an approach that uses fiscal policy and public financial management instruments to promote gender equality and girls' and women's development.*
- **It is not just about funding explicit gender equality initiatives.**
- **It entails analyzing fiscal policies and budgetary decisions to understand their impact- intended and unintended- on gender equality goals.**
- **And using this information to design and implement effective gender equality policies.**

**To be aligned with national development goals on gender equality and women's development.**

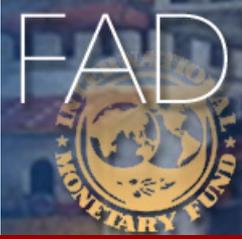
**Not only relate to women and girls but also related to gender inequality related to men and boys.**

# 1) Gender and Fiscal Policies

Expenditure policies more widely used than tax



# 1) Gender Responsive PFM Institutions and Practices



- **PFM institutions and practices operationalize gender-responsive fiscal policies.**
- **Gender-responsive budgeting (GRB) is “good budgeting”**
  - Aligns strategic objectives with programs and initiatives and allocates adequate resources within overall fiscal constraints
  - Improves design of existing and new programs to make them more inclusive
  - Provides medium-term orientation –especially important when looking at education and health programs
  - Focuses on results- can be combined with performance budgeting
- **Integration of gender responsiveness into the budget process**
  - Not about developing a new budget process
  - More about adjusting existing PFM procedures and adding new tools
  - Integration of gender approach into all stages of budget cycle

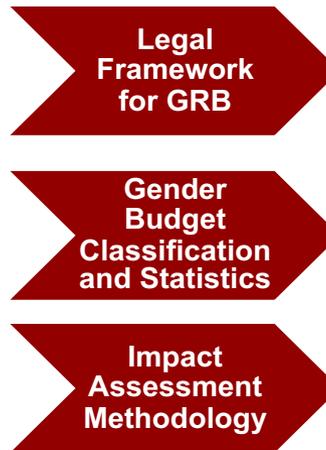
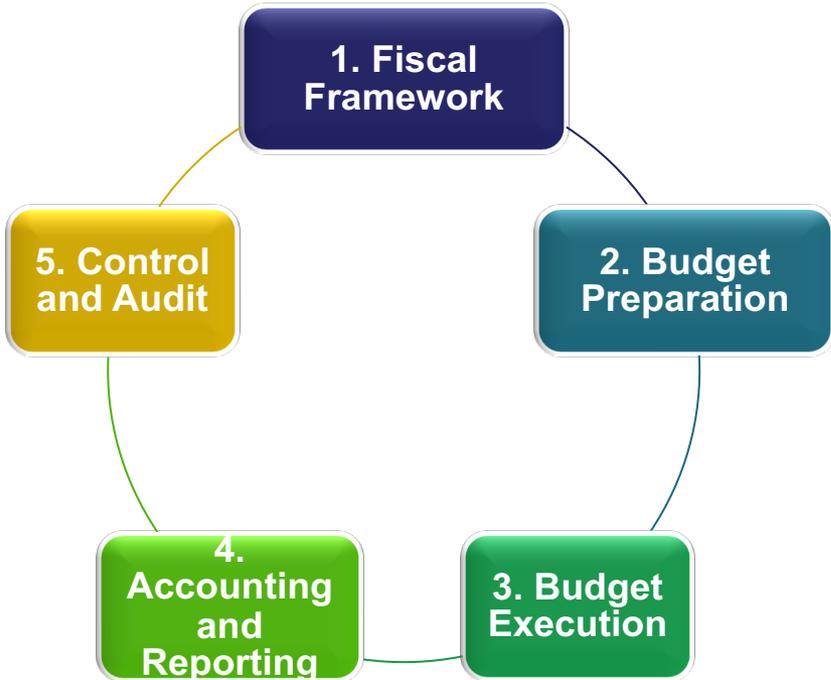
# 1) Integrating Gender Responsiveness into Budget Process

## New Tools and Processes

### Stages of the Budget Process

### Supporting Institutions and Data

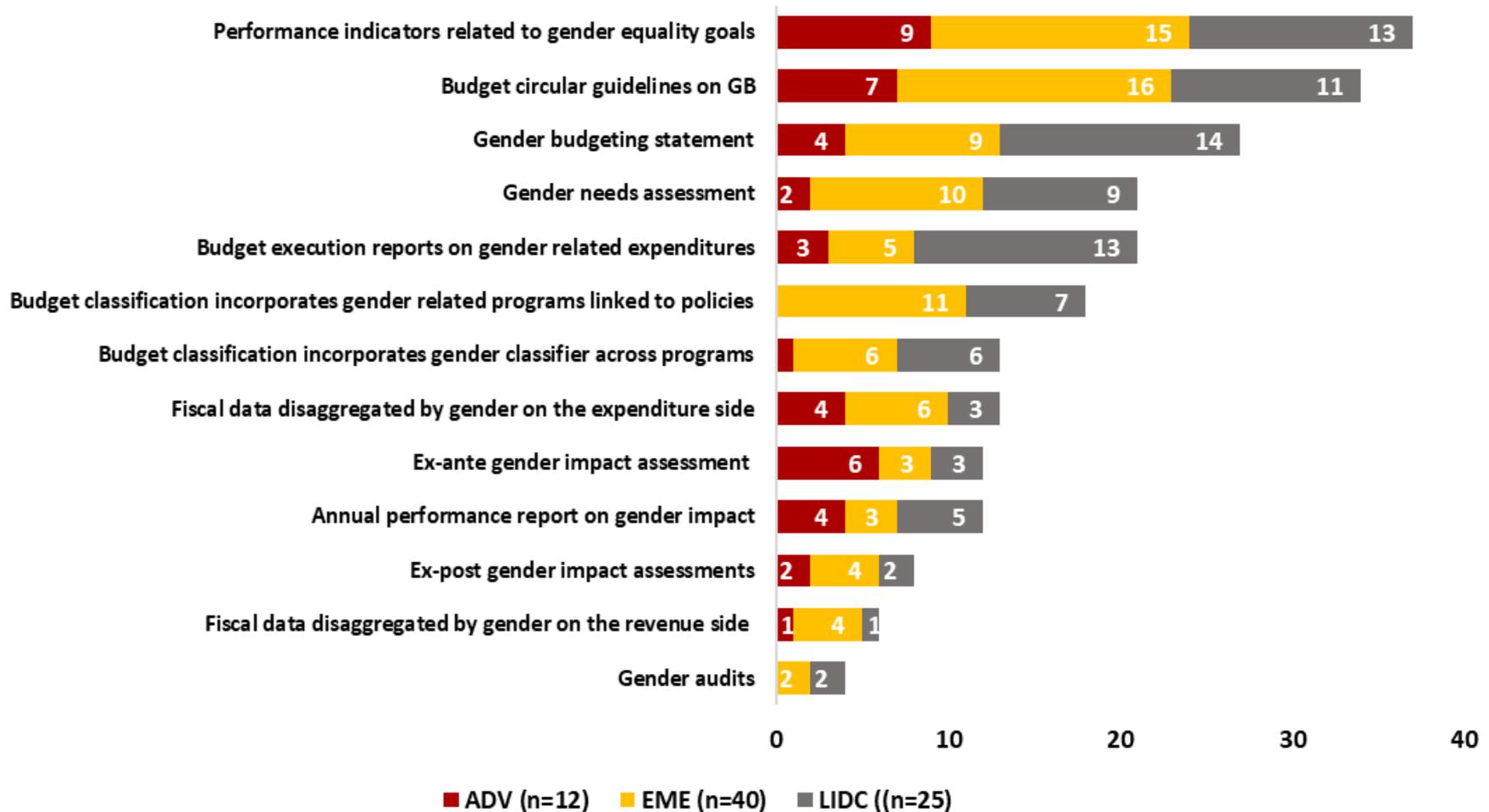
### Tools and Processes



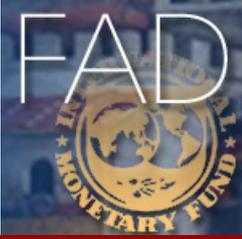
- Gender Statement
- Budget circular and coordination on GRB
- Gender Impact Assessment
- Performance indicators
- Budget documentation
- Ex-post assessment
- Auditing

## 2) Most Common GB Tools Across Income Groups

Has the government used any of the following gender budgeting tools to support the gender related fiscal policies?



## 2) Approaches in Emerging and Low Income Countries



- More than 80 countries have applied GB initiatives across all income groups – with varying approaches and levels of commitment.
- State and local levels (e.g. India, Uganda)
- Important to have basic budget features in place and political commitment

### **Sub Saharan Africa**

- Many countries have adopted practices, but with limited progress mainly due to low Government commitment
  - Progress on gender related goals but still lag behind
  - Rwanda: Organic budget law (2013), budgetary statement; programs and results based budgeting; national and sub national; Uganda: led by civil society; introduced in 2014 budget circular

### **Latin America and the Caribbean**

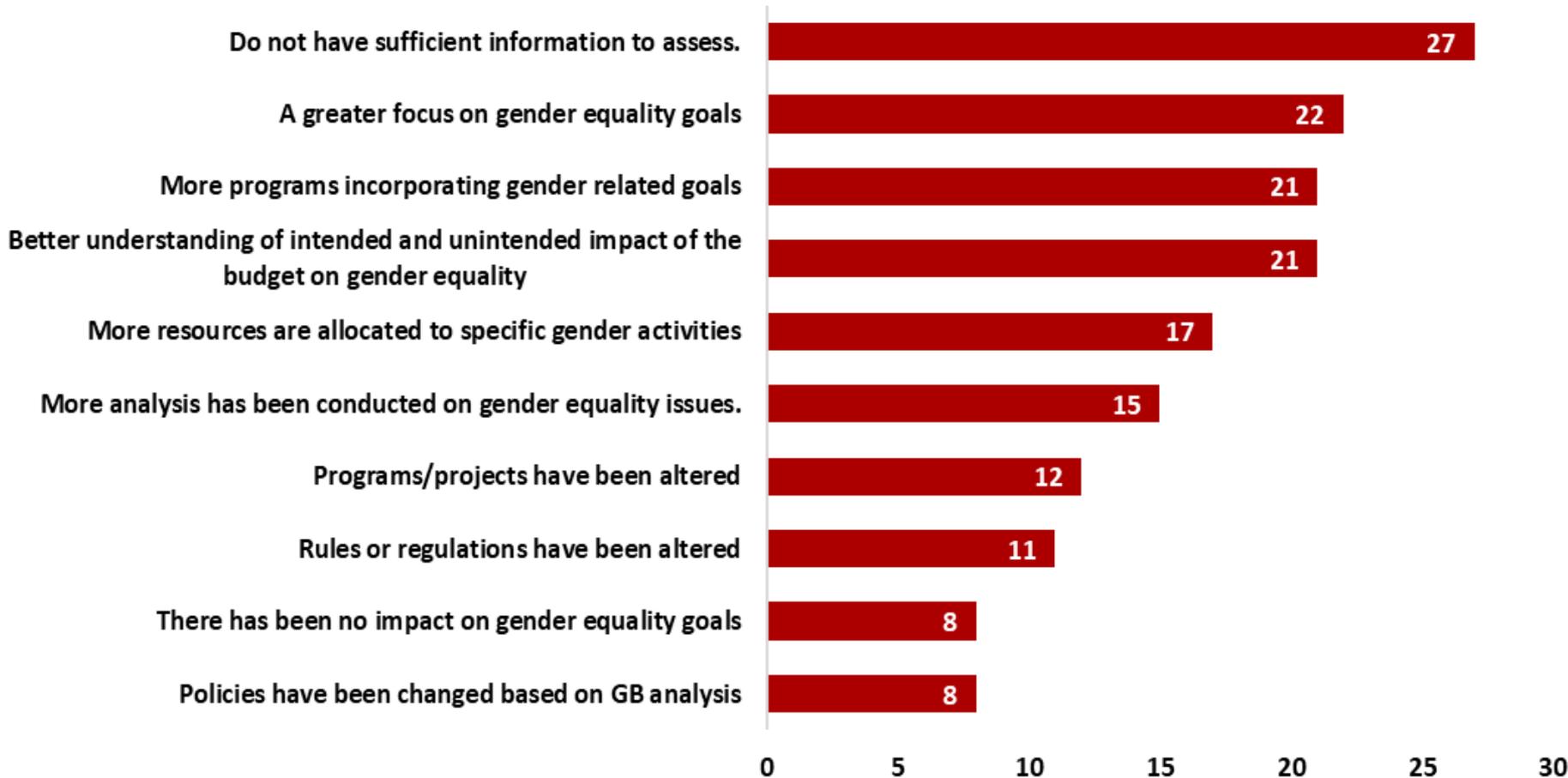
- Diverse Experiences: classifications systems; include policies and programs in the budget; legislative modifications; improving citizenship
- Mexico: Spurred by civil society; earmarking of resources; gender related goals
- Ecuador: classification to institutionalize gender budgeting in PFM - appropriations for gender equality; linking to goals



### 3) Success Factors and Challenges with GB

Greater focus on GE, more programs with gender goals and better understanding of impact of budget on GE

How has gender budgeting impacted gender equality in your country?

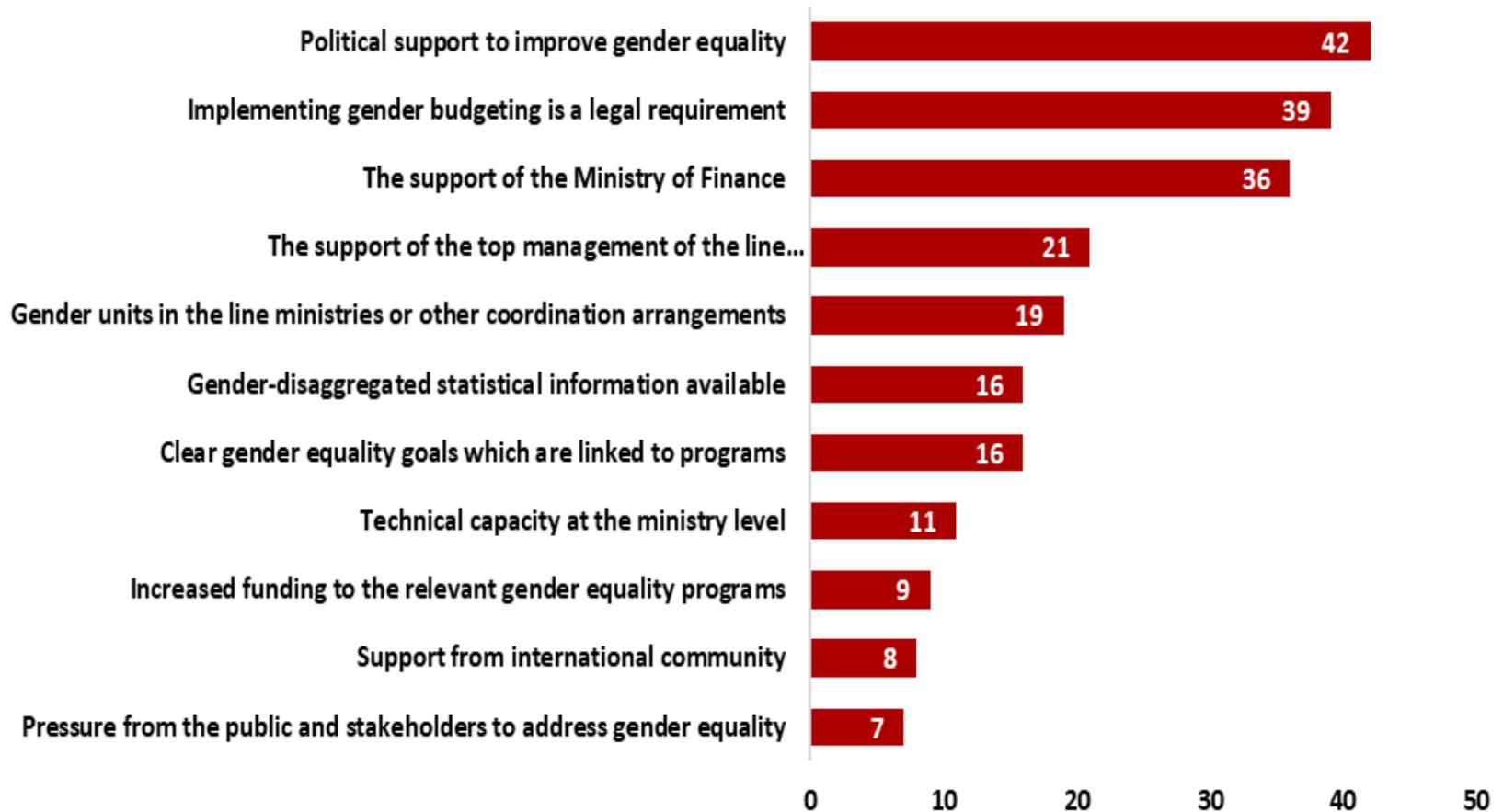


### 3) Success and Challenges with GB

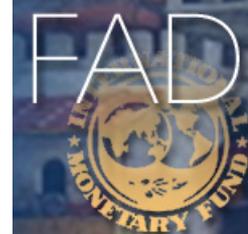
Success factors –political support, legal requirement and support of Ministry of Finance and top management in Spending Ministries



#### Most important factors that explains the successful implementation of gender budgeting

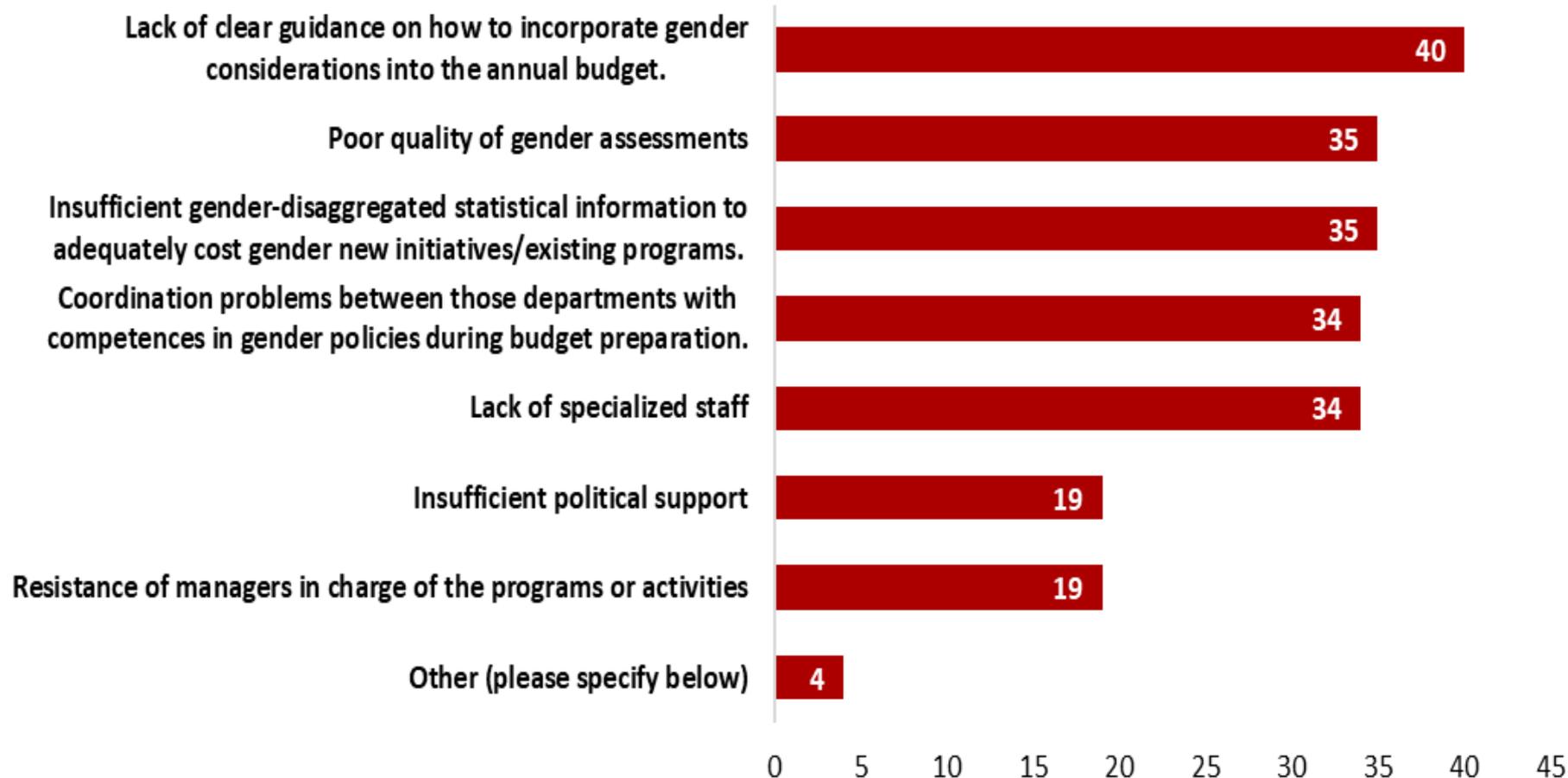


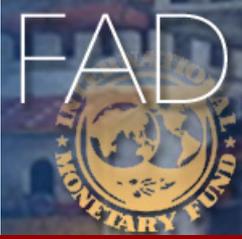
### 3) Success and Challenges with GB



Challenges: lack of guidelines on incorporating gender in budget, poor quality GA, insufficient disaggregated statistics and coordination problems

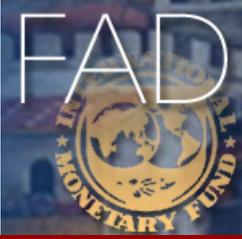
#### Most difficult challenges encountered when in implementing gender budgeting





## 4) IMF Gender Budgeting Work and CD

- **Analytical Work:** GB in G7 Countries (See references)
- **Regional Workshops and Training:** Covering most regions: AFRITAC Center, South, East Africa, Central America, Middle East (METAC), SARTAC (India), South Eastern Europe and CARTAC.
- **Technical Assistance Reports and Projects with Gender Aspects:** (E.g Albania, Niger and Togo)
- **Technical Mission on GB:** First example in Ethiopia



## References

- Gender Budgeting in G7 Countries (IMF 2017)
- Women, Work, and the Economy: Macroeconomic Gains from Gender Equity - Katrin Elborgh-Woytek, Monique Newiak, Kalpana Kochhar et al.
- Gender Budgeting and Gender Equality Indices  
<http://www.imf.org/external/themes/gender/>
- Gender Budgeting: Fiscal Context and Current Outcomes Janet G. Stotsky (2016)
- Fiscal Policy and Gender Equality (2018)
- Gender Budgeting in G20 countries (Forthcoming)