Gender Responsive Budgeting in Education
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Government budgeting is typically thought of balancing the books: money in and money out, with consideration given to wide sectors of the community that will be affected by the budget, such as industry, families, education or health. However, very little consideration is given to the impact budgets have upon men and women respectively. Budget papers focus on financial aggregates of revenues, and expenditures and balances as either being in surplus or deficit. A link between government budgets and gender issues is usually not explicitly made, and gender issues are often addressed by social rather than economic policy. Consequently, government budgets are often perceived as gender-neutral.

This gender-neutral assumption ignores the fact that budgetary impacts are often different and unequal between men and women (Budlender and Sharp, 1998). This is because men and women, on the whole, occupy different socio-economic positions, play different roles and undertake different responsibilities in the paid and unpaid economy. For example, women are more likely to earn lower incomes compared to men, hold less wealth, live in poverty with dependent children and undertake more of the share of unpaid work.¹

Gender Responsive Budgeting

Gender responsive budgeting (GRB) is a means of integrating a gender perspective into all steps of the budget process—planning, drafting, implementing and evaluating—so as to ensure that budget policies take into consideration the gender issues in society and neither directly nor indirectly discriminate against either women or men. Governments, policy makers, researchers and community groups all have an interest in GRB as a strategy for promoting gender equality, because it is through budgets that policies and programmes are taken beyond paper promises and put into practice (Sharp, 2004).

Australia originally pioneered the idea of ‘gender budgeting’ with a focus on women’s budget programmes in the mid 1980s, emphasizing that all government expenditure needed to be assessed regarding its impact on both men and women. This approach, called the ‘total budget approach’, divided budgets for government programmes into:

1. expenditure especially targeted for women and girls in the community;
2. expenditure for promoting gender equality in the governmental workplace; and
3. general (non-gender targeted) expenditure.²

The total budget approach revealed that in Australia, the proportion of government budgets committed to points 1 and 2 above was very small, usually less than one percent of the total amount spent. In contrast, the non-gender targeted general expenditure (point 3 above) was around 95 percent of total expenditure in most countries.³ This budget approach increased attention on the analysis of general budgets, which can have significant impacts on gender issues compared to budgets targeted specifically for women.

The total budget approach was subsequently adopted by the Australian state governments and as part of the Commonwealth Secretariat’s gender budget pilots.⁴ Also, based on the total budget approach, new frameworks were developed in other countries that were variations of the approach (UNIFEM, 2000). For example, Oxfam adapted the approach to the gender budget analysis of the education sector (Oxfam, 2005).

The implementation of ‘women’s budget’ programmes generated a number of benefits within Australia. As Sawer (1999) demonstrates, they succeeded in raising awareness of the impacts that budgets have on groups and individuals by using sex-disaggregated data (Sawer 1999, p. 38). In addition, Sharp and Broomhill (1990, 2002) found that through this activity, gender issues were included in mainstream policy.

Gender Budget Analysis

In the mid 1990s, the focus of government budget analysis shifted to ‘gender’ as a category of analysis, rather than ‘women’. GRB now refers to analyzing budgets to assess the different impacts on men as compared to women (Sharp, 2003; UNDP, 2005, p. 9). Such an analysis allows for budget allocations to be made that can promote gender equality as well as empowering women (Sharp, 2007a, 2007b). Furthermore, gender budget analysis is a

³ UNIFEM, 2000, p. 110.
⁴ The GRB pilots were undertaken in Sri Lanka, St.Kitts and Nevis, Fiji, Barbados and South Africa in the late 1990s.
tool that is used to examine the impact on gender from all government budgets. Without examining general expenditure, gender impacts of all programmes and government budgets would not be discernible (Sharp and Broomhill, 2002).

Initially, gender budget analysis focussed on government expenditure. Recently, however, budget analysis has been used to shed light on the revenue side of government budgets, including fees from public services, value added tax and social security payments. For example, commodity taxes have an implicit gender bias because men and women have different consumption patterns. Women are more likely to spend money on family and children (e.g. food, clothing, education) while men are more likely to spend on personal items. The gender difference in consumption patterns also reflects the different roles played by men and women in society. Accordingly, taxes could affect consumption patterns as well as unpaid work. The gender budget analysis of taxation illustrates these gender differences within households.

In addition to government revenue, gender budget analysis can be used to analyze financial resources outside countries, such as funding provided by donors, the World Bank and international aid organizations. In developing countries, this funding represents a large share of the development budget. For example, in Tanzania, the development fund accounted for about 40 percent of the total budget of the Ministry of Education and Vocational Training. Also, in a financial year, nearly 90 percent of the total development fund was provided by donors (Kytola, 2008). Therefore, beyond the gender budget analysis of domestic government expenditure, government revenue and donor funding also need to be examined from a gender perspective.

Goals of Gender Responsive Budgeting

Gender responsive budgeting (GRB) is not a single activity. Gender budget analysis is part of the process; however, there are many other activities that could be included in GRB (for example, lobbying activities). Moreover, gender budget analysis alone has not been enough to change budget priorities and the decision-making process in ways that truly promote gender equality, because government budgets are a political product and political commitments dictate budget priorities (Sharp, 2007b, p. 2). Gender equality is not usually a priority, and for this reason, not only is budget analysis required, so are changes in priorities, accompanied by the will to formulate genuinely gender responsive budgets.

Sharp (2003) provides a framework to categorise GRB outcomes into three guiding goals:

1. to raise awareness and the understanding of gender issues and the impacts of budgets and policies;
2. to make governments accountable for their budgetary and policy commitments to gender equality; and
3. to change and refine government budgets and policies to promote gender equality.
This approach highlights that GRB requires giving attention to a range of outcomes and the use of multiple approaches to achieve these goals. The interrelated nature of the goals suggests that progress on all three is required in GRB implementation. However, Sharp (2003) points out that many GRB initiatives do not progress much further than the first goal of raising awareness of gender issues around budgets. The first goal includes strategies such as running training workshops on GRB and applying the tools of gender budget analysis. These types of activities are relatively easy to introduce. After this initial awareness-raising about GRB, engagement of NGOs in the budgeting process is an important strategy to increase accountability (Norton and Elson, 2002) and realise goal 2. The third goal is the most difficult to achieve because this requires strong political will and commitment to change budgets and policies in a sustained way (Sharp, 2007b). It also usually requires effective strategies of accountability to be in place (goal 2).

One example is a GRB pilot that was undertaken in Ecuador. Here, the United Nations Development Fund for Women (UNIFEM) worked in cooperation with the Ministry of Education and the National Women’s Council. The GRB pilot focused on programmes regarding the Plan for the Eradication of Sexual Discrimination in Schools and the Plan for Eradicating Violence against Women in Ecuador. GRB workshops on budget drafting and gender indicators were held for policy makers in the ministry. Also, with UNIFEM’s technical assistance, the Ministry of Education integrated a gender perspective into investment projects for the Education Ministry’s 2009 budget proposal. One of the investment projects was aimed at reducing gender based violence in schools (Borja, 2006).
Human Rights

Gender responsive budgeting (GRB) is first and foremost a tool for increasing accountability and accelerating the implementation of commitments to gender equality and human rights. GRB can be used to enforce and monitor human rights. Budgetary allocations can change the way human rights are considered and respected. In a review of the relationship between budgets and human rights, Elson argues that “budget actors are mandated to situate people’s rights at the core of their policies” (Elson, 2006, p. 1). Vargas-Valente (2002) also argues that gender responsive budgets challenge the notion that governments should only be concerned about economic growth. They also need to be concerned about citizens’ rights, including those of women; promote democratic mechanisms that also respond to demands for democratic governance and state reform from a citizen’s perspective; and enlarge the arenas for consulting civil society, which is always affected by government decisions.

For example, education is critical to poverty alleviation and is a fundamental human right. The two conventions, the Elimination of All Forms of Discrimination against Women and the Rights of the Child, form “the most comprehensive set of legally enforceable commitments concerning both rights to education and to gender equality” (UNESCO, 2003). GRB will enable monitoring of the process to achieve these fundamental human rights. As a general benchmark, it is recommended that men and women, boys and girls equally benefit from government expenditure. Therefore, to ensure the right to education, government budgets need to be examined from a gender perspective (UNIFEM, 2008).

Efficiency

GRB is also useful for increasing the efficiency of government budgets by allowing better informed financial resource allocations. This efficiency is an important argument for undertaking GRB because efficiency justifications have been important in gaining the support of finance ministries for these initiatives. Others have noted that a focus on efficiency extended the scope of gender budget analysis to economic as well as social policies in order to achieve gender equality (Himmelweit, 2002, p. 51; Sharp and Broomhill, 1990).

If the gender differences in socio-economic positions and budgetary impacts are not recognised, government budgets could produce a loss for society in terms of productivity, quality of the labour force, economic growth, and health (Elson, 2002, p. 11). Furthermore, Elson, Hewitt and Mukhopadhyay argue that “economic growth is a necessary but not a sufficient condition for the elimination of inequalities in society. State intervention in the market is thus needed to ensure that both efficiency and equity objectives are met, and gender budget analysis can assist in this process” (Elson 2002; Hewitt and Mukhopadhyay, 2002 in Budlender et al., 2002, p. 25).

There are many examples in the literature showing a positive relationship between reductions in gender inequality and improvements in economic efficiency. One widely cited example is from research on the impacts budgets can have on education. Hill and King (1995, p. 29) have demonstrated the relevance of funding for girls’ education in terms of gross national

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product (GNP). When other factors are equal, in countries with a lower ratio of girls to boys enrolled in primary or secondary education, GNP can be around 25 percent lower than in countries with a higher gender parity index in enrolment (above 0.75). In other words, gender difference in education directly affects economic growth.\(^6\) Efficiency therefore became a central rationale underpinning the Commonwealth Secretariat gender budget pilots beginning in 1996.\(^7\)

**Effectiveness**

GRB increases the effectiveness of both policies and programmes by providing a way to assess whether the stated objectives have been achieved. For example, gender budget analysis undertaken in Nepal found that government expenditure on higher education (secondary and tertiary) is increasing while that on primary education has not changed much over the same period. This budget increase is expected to reduce the unemployment of young people because they receive higher educational qualifications. However, this budget allocation may have negative impacts on girls, particularly from low income families. These girls are less likely to access public education at secondary and tertiary levels. Instead, most teenage girls drop out of school and get married (Institute for Integrated Development Studies, 2002). Therefore, girls are less likely than boys to benefit from the increase in government expenditure on post-primary education.

**Gender Equity and Equality**

Gender equity has always been an important rationale for policy makers to undertake GRB, as it can contribute to more equitable budget allocations. GRB helps to understand and illustrate the existence of inequality in budgetary impacts on women compared to men. Himmelweit (2002) demonstrates that gender budget analysis needs to identify various areas where gender inequality occurs.

For example, in 1997 the Sri Lankan Government undertook a GRB pilot with a focus on government expenditure on agriculture, education, industry, health, social services and government employees. This pilot used methods similar to a previous Indian initiative to measure the level of expenditure benefitting women. Some sectors were found to produce important benefits for women. For example, the percentage of mainstream public expenditure that benefited women was 48 percent in the education sector, 56 percent in the health sector and 57 percent in the social service sector. However, other sectors such as agriculture and industry, provided less benefit for women because their participation in the relevant programmes was relatively minimal. As a result, gender inequality remained high in these sectors.\(^8\)

This example demonstrates that gender budget analysis can be a powerful tool for showing the different perspectives of equity. Also, inequities may exist between different groups of women as well as between men and women. Therefore, other socio-economic dynamics need to be integrated into gender budget analysis.

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\(^6\) Elson, 1999, p. 12; UNIFEM, 2000, p. 113.

\(^7\) This rationale was initially outlined for the Commonwealth Secretariat by Elson in a presentation to the fifth meeting of the Commonwealth Ministers Responsible for Women’s Affairs, Port of Spain, Trinidad and Tobago in November 1996.

Good Governance

Since the 1990s, reforms in the public sector generally and budgeting in particular have pointed to good governance as a potential rationale for GRB. In simple terms, governance refers to the institutional context in which budgets and policies are composed. In their overview of the rationales for gender budget analysis, Hewitt and Mukhopadhyay (2002) present the good governance argument as follows:

The analysis of gender issues, the participation of women as well as men in decision making processes at all levels and the recognition by institutions of women's rights and needs are all central to good governance and are strong features in Gender Responsive Budget Initiatives.9

The four pillars of good governance in budgets have been identified by economists Schiavo-Campo and Sundaram (2001, p. 10) as transparency, accountability, predictability and participation. GRB literature refers to three of these foundations of good governance.

The collection and dissemination of sex-disaggregated data, along with its reporting, has resulted in greater transparency in government budgeting rationale and processes (Hewitt and Mukhopadhyay, 2002, p. 58). Also, analysis according to gender has led to the creation of new forms of budget publications.

Accountability, that is, being able to hold governments accountable to their gender equality commitments, is difficult to achieve no matter what method one uses. Accountability through GRB is also difficult to achieve in practice (Bakker, 2002). Nevertheless, various tools and activities used in GRB may strengthen accountability. For example, in Uganda and South Africa, the implementation of GRB improved decision-making processes through capacity building for elected representatives, NGOs and women's organizations (Sharp, 2007a).

GRB is inherently participatory because it gives a voice to groups both within and outside government that have traditionally been outside budgetary decision-making processes. Participation has increasingly been used as a rationale for GRB because of its capacity to promote good governance. Mary Rusimbi, an NGO participant in the GRB initiative in Tanzania, refers to gender budget analysis as a means of strengthening collective action and advocacy skills for gender equity and equality in policy and the budgeting process.10

The justifications for GRB have evolved over time and reflect the applied nature of this emerging body of knowledge. Sharp argues that “gender responsive budgeting is a positive force in promoting a more equitable distribution of public resources and benefits of development for women and improves overall budgetary processes and outcomes.” (Sharp, 2007, p. 2)

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10 Rusimbi, 2002, p. 120.
Gender Responsive Budgeting in the Asia-Pacific Region

GRB has flourished since 1995, when the fourth World Conference on Women was held in Beijing. The United Nations Beijing Platform for Action clearly stated the importance of incorporating gender perspectives into budget analyses (United Nations, 1995, Section 346). Since then, donors and UN agencies have provided financial and technical assistance to developing countries in order to implement GRB. In particular, the Commonwealth Secretariat and UNIFEM made a significant contribution to the development of frameworks and tools to support gender budget analysis. In 2007, more than 90 countries undertook a range of activities relevant to GRB.11

In the Asia-Pacific region, GRB has been undertaken in various ways with variable progress towards the three goals outlined in Figure 1. For example, in a pilot project in the Republic of the Marshall Islands, teen pregnancy was identified as a significant gender issue and chosen as a topic of gender budget analysis. As part of the pilot, capacity building exercises that built links across government ministries succeeded in some limited changes to budget allocations. The Ministry of Education identified a component of a federal United States grant for adult health education which could be used to support programmes relating to teen pregnancy (Sharp and Vas Dev, 2004).

However, detailed information on GRB related activities is not always available or consists of grey literature which requires methods of collection beyond the scope of this project. A comprehensive overview of GRB in the Asia-Pacific region is the subject of two large research studies currently underway.12 In this section, examples of GRB are provided from a literature search and interviews with academic researchers. Table 1 provides a selected list of the countries introducing GRB related activities. It identifies who are the main groups of actors and whether a gender budget analysis has been undertaken in education, as gender parity in enrolments is a UN Millennium Development Goals and education is crucial for gender equality and women’s economic empowerment.

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<th>Region</th>
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Examples of Gender Responsive Budgeting in the Asia-Pacific Region

South Asia

In 2007, with assistance from donors, the government of Afghanistan established the Gender Budget Unit within the Ministry of Finance. The Gender Budget Unit aims to evaluate government policies, programmes and budgets from a gender perspective. Unfortunately, detailed information on the Unit’s activities is not available.

In 2000, the National Institute of Public Policy (NIPP) in India undertook gender budget analysis to measure how women benefit from total government expenditure. In this analysis, the gender sensitive expenditure framework was modified with consideration of the Indian budget framework. A gender perspective was then first integrated into the National Economic Survey in 2002 (Sodani and Sharma, 2008). Subsequently, various UN agencies (UNICEF, UNDP and UNIFEM) supported the national and local governments to undertake GRB. As a result, a gender perspective was integrated in policy and budget processes, especially as part of the country’s five year plan (Guha and Goswami, 2006). In 2006, a gender budget statement was produced from the ministerial level. However, some argue that an unrealistic estimate of government expenditure on women specific programmes was presented (Das and Mishra, 2006).

In Pakistan, GRB was undertaken as a pilot by the government at the federal and provincial levels in collaboration with UNDP. Additionally, the recent introduction of a medium-term budget framework has provided the opportunity to integrate a gender perspective into the new budget system. The GRB pilot was undertaken for three public sectors – education, health and population welfare – using various GRB tools. For example, gender aware benefit analysis was applied to the education and health sectors. First, unit costs of the public

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services provisions were estimated using budget documents and the Poverty Reduction Strategy Paper Annual Progress Report 2004-05. Next, the unit costs were imputed to users of the public services which were identified based on the Pakistan Social and Living Standard Measurement Survey 2004-05. Thirdly, aggregated figures of benefit incidence were estimated and categorised by household income levels and provinces. The analysis found a change in the beneficiary groups compared to results from a previous analysis.15

In Nepal, from the 2007/08 fiscal year, GRB was introduced by the Ministry of Finance with technical assistance from UNIFEM. Within the ministry, a GRB Committee was established to coordinate gender budget analysis. All government budgets were classified into five categories depending on gender sensitivity:
1. participation;
2. capacity building;
3. benefit sharing;
4. increasing access to employment and income earning opportunities; and
5. reducing women’s workload.

Of the total budget, around 11 percent was directly responsive to women, approximately 33 percent was indirectly responsive to women and 55 percent represented a gender neutral budget. Gender budget analysis also found that in the education sector, more than half of the sector budget was allocated in ways indirectly responsive to women, while 24 percent of the budget was directly responsive to women (Acharya, 2009, p. 7). GRB produced a number of positive outcomes, including increased gender awareness within the government, not only in gender focal points, but also in planning and implementation agencies. Gender perspectives also became integrated in regular economic and budget surveys and budget systems of line ministries (ibid).

In Bangladesh, feminist scholars from outside the country assessed the financial resources required to meet the UN Millennium Development Goals (MDGs) within the country. They estimated this average annual cost to be approximately US$106.48 per capita. They also estimated the funds required to specifically achieve gender equality (goal 3 of the MDGs). This was calculated to be US$37.24 per capita per year and this cost accounts for 35 percent of the total funds needed to achieve the MDGs. The research also shows that more than half of the funds required to meet the MDGs could not be funded from the national budget. This annual shortfall of US$60.15 per capita would need to be obtained from outside the country, typically from donors and international development agencies. The analysis clarified the approximate amounts of funding required from external agencies in order to finance gender mainstreaming, a figure not normally included in national plans and the government budgets (Grown et al., 2006, p. 20).

East Asia

In Japan, the national government and NGOs have been conducting GRB-related activities since 2002. For example, in that year the Japanese Government established the Specialist Committee on Gender Impact Assessment and Evaluation. Consisting of scholars and CEOs from leading Japanese companies, the committee selects a specific policy area each year and examines its impacts upon gender equality. For example, in 2007, the committee evaluated lifelong learning and capacity building (Japanese Gender Equality Bureau, 2009). The gender impact analysis found that more Japanese women consider that vocational qualifications are

15 Mahbub and Budlender, 2007, pp. 4-5.
an advantage when applying for jobs, in particular after giving birth. In fact, acquiring these qualifications is not always necessary for obtaining long-term employment. In addition, the analysis established that in the agriculture sector, although more than half of all farmers are women, not many women aged less than 64 years are engaging in agriculture. Because of the findings, the government decided to provide women, especially mothers of young children, with information on work-life balance, internship opportunities and a hotline in collaboration with local governments (Japanese Gender Equality Bureau, 2007).

In the Republic of Korea in 2001, GRB was initially undertaken by a women’s organization that analysed women-related programmes in local governments (Kim, 2008, p. 21). Subsequently, women’s organizations, in cooperation with members of the National Assembly, lobbied for the government to implement GRB. Eventually, in 2006, the National Assembly passed new legislation, the National Financial Act, which requires the government to submit gender budget statements to the National Assembly from the 2010 financial year. As part of a pilot in 2008, drafts of gender budget statements were formulated by 23 government departments, including the Department of Education at the national level (Ma, 2008).

South-East Asia

As with Bangladesh, in Cambodia, feminist scholars from outside the country calculated the funds required to achieve the MDGs and specifically achieve gender equality (goal 3 of the MDGs). According to the estimates, the average annual cost to achieve all of the MDGs is US$107.35 per capita and US$46.69 per capita for goal 3. The assessment also shows that to achieve all of the MDGs, US$62.59 per capita needs to be funded from outside the country because the national budget cannot cover the entire cost (Grown et al., 2006, p. 20).

In the Philippines, GRB was initiated by the national government in 1995 (Flor and Lizares-Si, 2002). According to the Republic Act No. 7192 and Women in Development and Nation-building Act (1992), all government agencies need to allocate at least five percent of the money provided by donors for the promotion of gender equality. This was extended to also include five percent of each agency’s budget in the national and local governments. This requirement is referred to as a gender and development (GAD) budget (Budlender et al., 2001).

In Indonesia, comprehensive GRB has not been undertaken at the government level. However, in 2002, a parliamentary review found that the budget allocation for women’s empowerment activities was very small (0.02 percent). Parliament recommended increasing the overall budget by at least five percent. Subsequently, the five percent budget allocation to gender mainstreaming activities was mandated by decree of the Ministry of Home Affairs. However, when a new decentralisation law was passed in February 2008, this mandate was withdrawn (Corner, 2008, pp. 18-19). Although this has occurred within the government, NGOs undertake GRB at sub-national levels. An example of a key NGO undertaking GRB is the Civic Education and Budget Transparency Advocacy (CIBA), which worked with local governments to develop participatory planning and gender budgeting. At the request of the National Ministry of Women’s Empowerment, CIBA has conducted training for district and city women’s empowerment departments (Budlender and Satriyo, 2008, p. 33). The Women’s Research Institute, a Ford Foundation funded NGO, has undertaken extensive GRB work at the provincial and district levels of government, focusing on maternal services

16 The information was obtained by interview with Rhonda Sharp and Diane Elson on 6 July 2009 in Adelaide, Australia.
and health budgets. In South Lombok, advocacy by this NGO resulted in an increase in the budget allocation to maternal services from 2 percent to 4.7 percent over three to four years (Costa and Sharp, 2009).

The Pacific Region

Australia pioneered the introduction of women’s budget programmes in the mid-1980s. A national driver of women’s policy, the Office of the Status of Women (OSW), undertook a major role in the promotion of women’s budget programmes. The focus of the programmes differed significantly across three government terms over two decades. During the first period, with the Labor Party in power (1984-96), all federal government departments were involved and the Women’s Budget Statement was published as part of the annual budget papers. After the Liberal-Coalition Party took office (1996-2008), interdepartmental analysis was no longer conducted. Although the Women’s Budget Statement was published as a ministerial budget paper, the statement only showed a list of ‘good’ policies and programmes for women, with less detail and information than was previously published under the former government. The third stage began in 2008 when the Labor Party returned to office. The new government published the Women’s Budget Statement including a policy analysis. However, the analysis was undertaken solely by the OSW.17

In the Pacific Islands during 2002-04, GRB pilots were undertaken in Samoa and the Republic of Marshall Islands (RMI), along with a gender mainstreaming project in Fiji with assistance from donors. These pilots made significant contributions to increasing gender awareness within the government and to building links between government departments and NGOs. In Fiji in 2003, the Ministry of Finance called for all ministries to undertake gender budget analysis. However, this policy could not be sustained because of the lack of a systematic monitoring mechanism (Sharp, 2007b). In the RMI pilot, the gender budget analysis of teen pregnancy influenced relevant line ministries, which subsequently prepared a cross-ministerial budget proposal for a new programme. Although the proposal was not implemented, such co-operation across ministries laid the foundation for future collaborative activities (Sharp, 2007b, pp. 7-8). However, since the pilots were completed in these countries, no relevant activities have been undertaken.

In Papua New Guinea, GRB has not been introduced at the national level. However, in 2008, the National Capital Development Council for Port Moresby first allocated funding to reduce violence and increase public security, from which women benefited (Corner, 2008, p. 19).

Summary

As shown by the examples of GRB in the Asia-Pacific region, a range of activities have been undertaken by governments, NGOs, academia and United Nations agencies. Such scope reflects the diversity of budget processes, capacities of NGOs and governments and the political environments within each country. The three goals of GRB (in figure 1) will help to understand what stage each country in the Asia-Pacific region has reached.

The first goal, raising awareness of gender issues, has been achieved in Afghanistan, Sri Lanka, Indonesia, the Pacific Islands, Timor-Leste and Nepal. In this early stage, GRB is generally conducted as a pilot with support from external donors. The implementation period of the pilot is usually so short that the advanced activities needed to influence

17 Ibid.
decision-making are not undertaken. Also, after the pilot is completed, activities are not extended within the countries. Donors should therefore consider the sustainability of GRB activities when planning any pilots.

The second goal, **increasing transparency and accountability**, has been addressed in Australia, Japan, New Zealand and the Republic of Korea. These governments publish gender budget statements and other relevant publications, which help to achieve the first goal of GRB, as well as clarifying government commitments on gender equality. This results in governments strengthening their commitments to gender equality. In the Republic of Korea and in Japan, NGOs are involved with GRB which increases government's transparency and accountability. India and the Philippines are at an intermediate stage between the first and second goals because their GRB exclusively focuses on women and girls rather than both men and women. However, their GRB has contributed to increasing and/or securing budget allocations for women and girls.18

The third goal has not been achieved in any country within the Asia-Pacific region. In reality, to make changes to the decision-making process or budget priorities is very difficult because budgeting is a highly political issue. Without strong commitments to gender equality from governments, extensive support from inside and outside the countries (e.g. NGOs, parliamentarians and donors) is required to achieve this goal.

**Gender Responsive Budgeting for Education**

In 2000, the World Education Forum was held in Dakar, Senegal. The Forum adopted the Dakar Framework for Action in order to work towards achieving the Education for All (EFA) goals by 2015. The Dakar Framework aims to drive learning opportunities for children, youth and adults. The framework comprises six EFA goals:19

1. Expand early childhood care and education;
2. Provide free and compulsory primary education for all;
3. Promote learning and life skills for young people and adults;
4. Increase adult literacy by 50 percent;
5. Achieve gender parity by 2005, gender equality by 2015; and
6. Improve the quality of education.

Meeting such goals requires the design and implementation of programmes that are specifically aimed at achieving the desired outcomes. Furthermore, budgets required for implementing those programmes must be made available and consistently monitored to ensure that funds are spent in the right places and are effective in achieving the desired results. GRB enables effective progress towards meeting EFA goals. For example, using sex-disaggregated benchmarks and targets helps to monitor progress of the EFA goals. (United Nations Statistical Institute for Asia and the Pacific, 2007).

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18 The information was obtained by interview with Rhonda Sharp and Diane Elson on 6 July 2009 in Adelaide, Australia.
As has been demonstrated, GRB increases the efficiency, effectiveness and equity in terms of government spending as well as the expenditure of donors’ funds. For example, the 2009 EFA Global Monitoring Report found that domestic financial resources committed to education are very limited, especially in low income countries. In high population countries in South Asia, just three percent or less of GNP was allocated for education (UNESCO, 2009, p. 3).

In order to use such limited financial resources in efficient ways, the analysis of budget performance is important to ensure that the planned budgets are implemented on schedule. For example, in 2006 and 2007, the primary school enrolment rate was similar in Senegal and Ethiopia (71 percent). However, public expenditure per pupil is more in Senegal than in Ethiopia, which means that Ethiopia had higher level of financial efficiency than Senegal (UNESCO, 2009, p. 208).

However, this example does not reflect gender parity in primary education between Senegal and Ethiopia. For example, one of the EFA indicators to measure gender parity is the Gender Parity Index (GPI) of the Gross Enrolment Ratio (GER). The GPI is calculated by girls’ GER divided by boys’ GER. According to the 2009 EFA Global Monitoring Report, the GPI for primary education in Senegal (0.98) was higher than that in Ethiopia (0.88) (ibid, p. 379). This shows that the gender balance amongst school attendees was more balanced in Senegal than in Ethiopia.

Clearly, measuring only financial efficiency is not sufficient to monitor the effectiveness and equity of government spending. Budget performance needs to be explored from a gender perspective. Therefore, gender budget analysis is required to clarify gender parity.

In contrast to domestic government spending, financial resources allocated for education from donor countries are steadily increasing. In 2007, international aid disbursement for education was US$10.8 billion, almost twice as much as in 2002 (UNESCO, 2010, p. 227). However, the share of education funding in 2006-07 was only about 12 percent of all aid disbursements, which was the same share in 1999-2000. While expenditure has increased, the relative share has remained static. Conversely, the health sector increased its share of aid from 11 percent in 1990-2000 to 17 percent in 2006-07 (ibid, p. 226). Although there are competing needs for scarce funding, in order to achieve the EFA goals, US$11 billion will need to be secured (ibid, p. 227).

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20 The GER indicates total enrolment in a specific level of education, regardless of age, expressed as a percentage of the population in the official age group corresponding to this level of education (UNESCO, 2009, p. 409).
Recommendations

The global financial crisis that began in 2008 has had various impacts within the Asia-Pacific region. In response to the crisis, several countries introduced economic stimulus packages and increased expenditure in the social sector. For example, in India and Samoa in the 2009 fiscal year, education expenditure was increased compared to the previous financial year (ESCAP, ADB and UNDP, 2010, p.41). Also, in China, Singapore, Thailand and Hong Kong SAR, subsidies were provided for education services as a component of economic stimulus packages (ESCAP, 2010, p. 149). However, when the components of the economic stimulus packages are analysed, they do not specifically provide for poverty reduction (ESCAP, ADB and UNDP, 2010, p.46) and the improvement of gender equality (Sirimanne, 2009).

Given this situation, it is clear that more attention needs to be given to the components of budgets, rather than budget size. Priority needs to be given to gender equity in budget allocations, as usually the costs required for gender mainstreaming are not included in national plans and government budgets (Grown et al., 2006, p. 20).

The implementation of GRB is an important measure to monitor budgetary equity and to increase the gender responsiveness of government budgets.

In order to expand capacity building regarding GRB within the region, training workshops need to be undertaken in countries. This could provide a first step towards managing scarce financial resources with a gender perspective in order to achieve the EFA goals.
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