

## الجلسة الرابعة: الميزانيات المراعية لمنظور المساواة بين الجنسين

المشاورات الإقليمية حول تحديد التكلفة الاقتصادية للعنف ضد المرأة  
الإسكندرية، جمهورية مصر العربية  
24 – 25 تشرين الأول/ أكتوبر 2017





United Nations Entity for Gender Equality  
and the Empowerment of Women

# Gender Responsive Budgeting and Costing of Violence Against Women

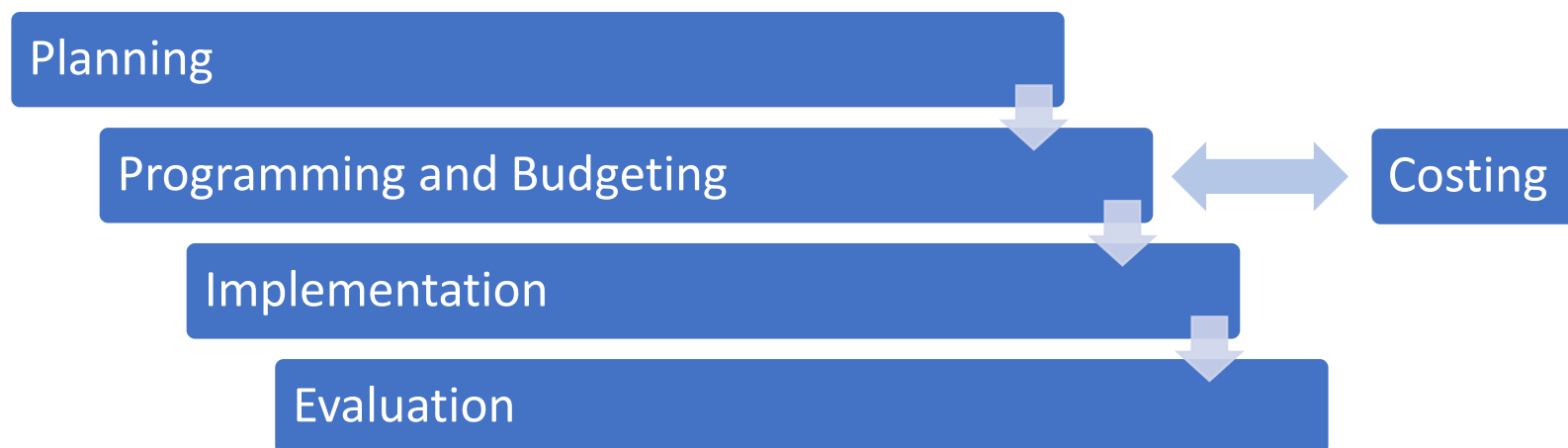
Zohra Khan, Policy Advisor

# Gender Responsive Budgeting (1/2)

- Gender Responsive Budgeting (GRB) is an approach to budgeting that uses fiscal policy and management to promote gender equality and women's and girls' empowerment.
- It entails integrating gender equality objectives into government planning and budgeting and aligning commitments with adequate resources.
- Over the last 15 years, UN Women has supported over 80 countries in developing and implementing GRB initiatives.
- UN Women work on GRB shows that it has contributed to increases in the allocation of resources to gender equality and women's empowerment and that there is massive potential for plans and budgets to be designed, implemented and monitored to respond to women and girl's needs.

# Gender Responsive Budgeting (2/2)

GRB integrates gender equality considerations into all the stages of the budget process.



# Costing Methodologies

There are several methodologies to cost government service delivery. Examples include:

- **Unit Costing** calculates the financial resources needed to achieve a development goal; implement a policy or intervention; or deliver a service based on the unit cost of individual goods/services.
- **Impact Costing** explores the full socio-economic effects and costs of a given problem. Can demonstrate the costs of taking or not taking action on a certain issue.
- **Costing for gender responsive budgets** analyses gender gaps in plans and budgets and estimates the costs of required actions.

# Costing in GRB

- A key element of GRB is costing of national action plans on gender and/or gender priorities as defined in national, sectoral, and local plans.
- Costing in the context of GRB involves analysis of:
  - The scale of the issue/problem (e.g. VAW);
  - The institutional, policy and legal framework;
  - The cost of addressing the situation;
  - How government is addressing the issue;
  - Additional actions that are needed to address the situation and its cost;
  - Analysis of government funding for the issue;
  - Analysis of financing gap;
  - Analysis on how the issue and financing gaps impact society.

# GRB and VAW

## GRB and VAW:

- An important focus of GRB is to ensure that there are adequate laws, regulations, programs and administrative structures in place to address VAW.
- GRB has contributed to draw attention to the importance of adequate financing of activities that address VAW
  - Including enhancing police training to address violence against women, prevention strategies among men, and remediation and treatment options.
- Without adequate financing, government programs that address VAW are less likely to deliver on their objectives.

# Country Example (1/3)

Bolivia:

- Costing of the VAW interventions established in the National Equal Opportunities Plan and in the “Integrated Law to Guarantee Women a Life Free of Violence” (Law 348).
- To cost the law, measures of prevalence VAW were collected to identify the magnitude of the problem.
- Responsible agencies were identified as well as existing activities to address VAW.
- Resources allocated towards those activities were calculated including at the municipal level.
- New interventions to address VAW were defined and costed.



# Country Example (2/3)

- The costing exercise revealed a key service gap in the area of childcare provision, a service that women survivors of violence needed. As such, the team costed childcare centers as an additional intervention under the law.
- The exercise identified and analyzed services provided by a number of ministries and recognized additional needs.
- It highlighted the minimum financial resources that each public agency needed to invest in order to be in compliance with the law.
- It also analyzed municipal budget allocations for implementing the law, highlighting underinvestment in programs on eliminating VAW.

# Country Example (3/3)

## Results:

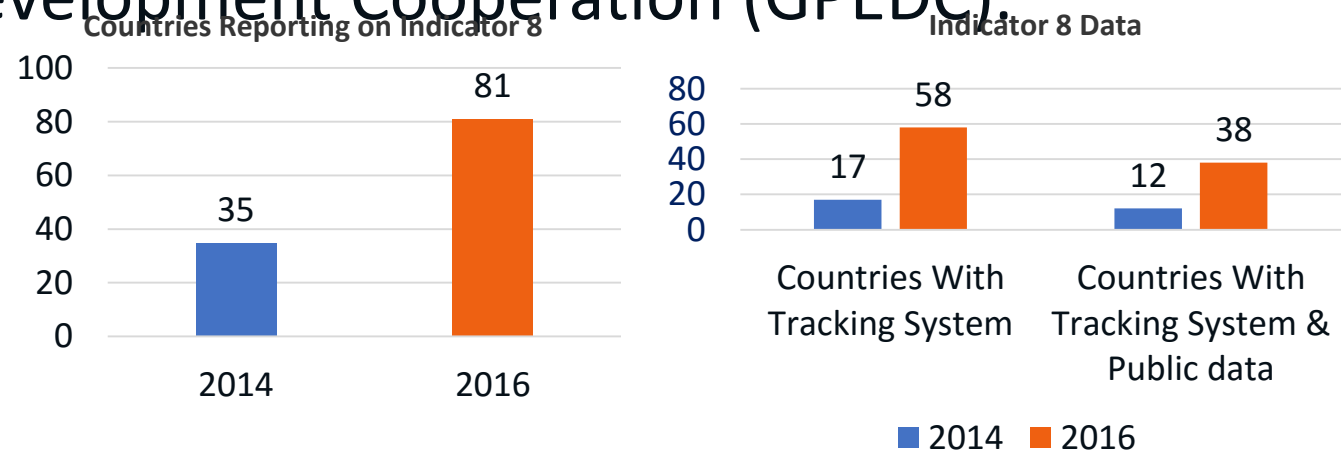
- Results of the costing exercise were shared with key public sector actors, civil society organizations, donors and parliamentarians.
- The Ministry of the Presidency issued an instruction to public institutions to allocate budgets to the costed actions.
- Through a supreme decree, municipalities are now obliged to allocate resources for the elimination of VAW.

## International Standard for Measuring Allocations for Gender Equality

- A key aspect of GRB is the development of tracking systems for resource allocations for gender equality and women's empowerment which capture data on resources allocated to address the needs and priorities of women and girls and allow assessing whether the allocations are spent as budgeted.
- **Indicator 5.c.1** “Proportion of countries with systems to track and make public allocations for gender equality and women's empowerment.”
- The only indicator in the SDG monitoring framework that links national budgeting systems with implementation of legislation and policies for gender equality and women's empowerment.

# Background (1/2)

- Based on the **international standard** set by Indicator 8 of the Global Partnership for Effective Development Cooperation (GPEDC).



# Background (2/2)

- Indicator 5.c.1 has been classified as Tier III by the IAEG-SDGs.
- UN Women, UNDP, and the OECD implemented **a series of activities** to refine the methodology:
  - Analysis of the GPEDC Indicator 8 Methodology
  - Commissioning of a discussion paper on indicator measurement and gender budgeting
  - Expert Group Meeting with select countries implementing systems to track allocations for gender equality
  - Pilot exercise in 15 countries using the refined methodology

# Indicator 5.c.1: Final Refined Methodology

- Countries answer a questionnaire that measures three criteria:
  - **Criterion 1:** On programs and resource allocations for gender equality and women's empowerment.
  - **Criterion 2:** On systems to track allocations for gender equality and women's empowerment.
  - **Criterion 3:** On making allocations for gender equality publicly available/transparency.
- A country would need to satisfy all three criteria to fully meet requirements.

# Criterion 1

|     | Which of the following aspects of public expenditure are reflected in your government programs and its resource allocations? (In the last completed fiscal year)  |
|-----|---|
| 1.1 | Are there policies and/or programs of the government designed to address well-identified gender equality goals, including those where gender equality is not the primary objective (such as public services, social protection and infrastructure) but incorporate action to close gender gaps? |
| 1.2 | Do these policies and/or programs have adequate resources allocated within the budget, sufficient to meet both their general objectives and their gender equality goals?  |
| 1.3 | Are there procedures in place to ensure that these resources are executed according to the budget?  |

# Criterion 2

|     | To what extent does your PFM system promote gender-related or gender-responsive goals? (In the last completed fiscal year)   |
|-----|--|
| 2.1 | Does the Ministry of Finance/budget office issue call circulars, or other such directives, that provide specific guidance on gender-responsive budget allocations? |
| 2.2 | Are key policies and programs, proposed for inclusion in the budget, subject to an ex ante gender impact assessment?   |
| 2.3 | Are sex-disaggregated statistics and data used across key policies and programs in a way which can inform budget-related policy decisions?                         |
| 2.4 | Does the government provide, in the context of the budget, a clear statement of gender-related objectives (e.g. gender budget statement or budget legislation)?    |
| 2.5 | Are budgetary allocations subject to “tagging” including by functional classifiers, to identify their linkage to gender-equality objectives?                       |
| 2.6 | Are key programs and policies subject to ex post gender impact assessment?   |
| 2.7 | Is the budget as a whole subject to independent audit to assess the extent to which it promotes gender-responsive policies?  |



# Criterion 3

|     | Are allocations for gender equality and women's empowerment made public? (In the last completed fiscal year)  |
|-----|---|
| 3.1 | Is the data on gender equality allocations published?   |
| 3.2 | If published, has this data been published in an accessible manner on the Ministry of Finance (or office responsible for budget) website and/or related official bulletins or public notices? |
| 3.3 | If so, has the data been published in a timely manner?  |

# Country Classification

- The methodology establishes scaled country classification (does not meet, approaches, fully meets requirements)
  - This is a change from Indicator 8 methodology – countries can assess progress over time.
- It can incentivize countries to take action to improve their tracking system

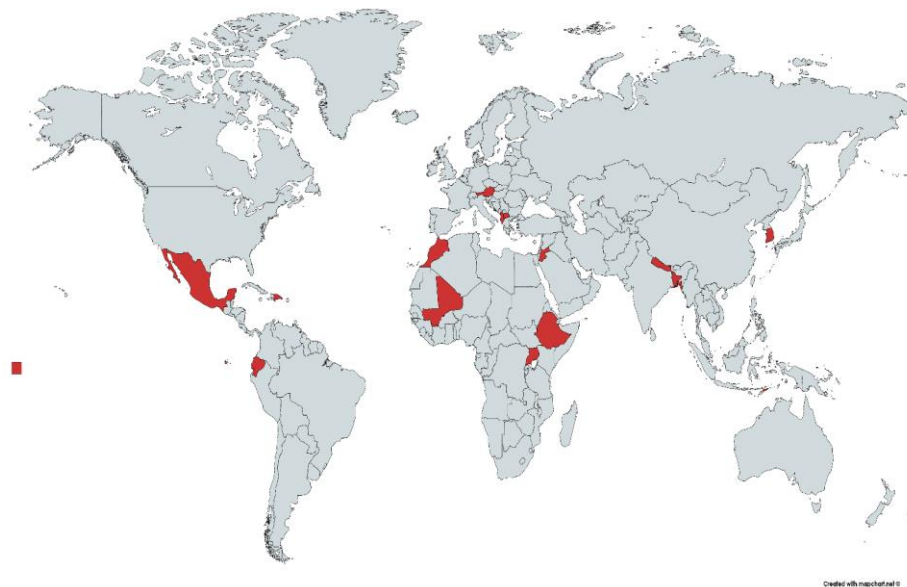
# Computation and Global Aggregation

- The method of computation for global aggregation of the indicator 5.c.1 is defined as follows:

$$\textit{Indicator 5.c.1} = \frac{(\textit{Number of countries that fully meet requirements}) \times 100}{\textit{Total number of countries}}$$

# Pilot Process (1/2)

- 15 countries were selected to participate in the pilot to reflect:
  - Regional variation;
  - Social and economic diversity;
  - Types and levels of development of public financial management systems.



# Pilot Process (2/2)

- The primary government counterparts completing the questionnaire were Ministries of Finance (MoF) in consultation with Ministries of Women/Gender.
- National Statistical Offices (NSOs) validated the responses.

# Pilot Results (1/3)

## **Criterion 1:**

- All the sample countries have explicit programs to address GEWE goals (15 countries) and, in general they have procedures to ensure that the resources are executed as budgeted (13 countries).
- 7 countries reported adequate resources allocated to programs that address GEWE goals.

## **Criterion 2:**

- Almost all of the sample countries (14 countries) issue call circulars.
- Less than half of the sample implement ex-ante (6 countries) and gender audits (5 countries). 8 countries implement ex-post impact assessments.

# Pilot Results (2/3)

## **Criterion 3:**

- 9 countries made the information publicly available in an accessible and timely manner.

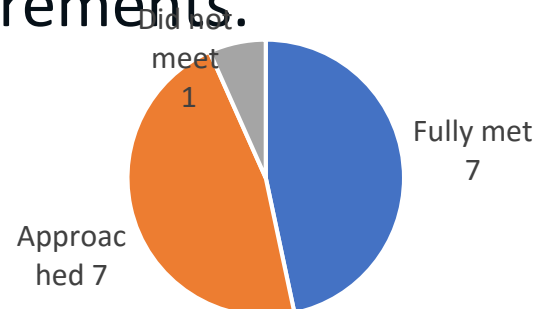
The results are consistent with UN-Women work on Gender Responsive Budgeting:

- Countries score better on public financial management functions related to basic systems.
- Countries score lower on public financial management functions related to more mature systems.

The qualitative results suggest that in general MoF are working on these issues and have planned actions to strengthen their tracking systems.

# Pilot Results (3/3)

- 1 country **did not meet** the indicator requirements, 7 countries **approached** the requirements, and 7 countries **fully met** the requirements.



- Indicator 5.c.1 for the pilot sample is equal to 47 percent.



# Example from Pilot Responses (1/2)

- Supplementary data provided by pilot countries shows diversity and robustness of tracking systems.
- Illustrative examples demonstrate that sub-set of countries have well established, mature, and transparent systems.

# Example from Pilot Responses (2/2)

- Sample online gender budgeting data from Mexico:

ANNEX 13: EVOLUTION OF ALLOCATIONS FOR EQUALITY BETWEEN WOMEN AND MEN  
January-June 2017 (USD)

| Agency                           | Budget Programme   | Allocated annual   | Progress in the exercise of the budget |                                  |
|----------------------------------|--|--------------------|--|----------------------------------|
|                                  |  |                    | Allocated to the period                | Resources paid<br>January - June |
|                                  |  | (b)                | (c)                                    | (d)                              |
| <b>TOTAL</b>                     |  | 1,364,804,360      | 665,882,797                            | 604,657,985                      |
| <b>04 Ministry of Government</b> |  | <b>11,151,041</b>  | <b>3,330,179</b>                       | <b>3,251,604</b>                 |
|                                  | Prevention of violence against women   | 8,990,098          | 3,330,179                              | 3,251,604                        |
|                                  | Demographic Planning   | 390,361            | 0                                      | 0                                |
|                                  | Programs and actions aimed at guaranteeing the public security of the Nation and its inhabitants | 172,904            | 0                                      | 0                                |
|                                  | Human Rights Program   | 1,000,066          | 0                                      | 0                                |
|                                  | Citizen participation in crime prevention  | 73,777             | 0                                      | 0                                |
|                                  | Promote the Protection of Human Rights and Prevent Discrimination                                | 523,834            | 0                                      | 0                                |
| <b>11 Ministry of Education</b>  |  | <b>169,698,292</b> | <b>100,042,891</b>                     | <b>98,300,309</b>                |
|                                  | Higher Education and Postgraduate Services   | 8,385,600          | 5,032,645                              | 4,276,296                        |
|                                  | Gender equality policies in the education sector   | 400,189            | 0                                      | 0                                |
|                                  | National Scholarship Program   | 135,991,125        | 80,312,719                             | 80,226,087                       |
|                                  | Program for Inclusion and Educational Equality   | 11,232,740         | 3,938,826                              | 3,938,826                        |
|                                  | Program for Professional Teacher Development   | 257,563            | 0                                      | 0                                |
|                                  | Strengthening of Educational Quality   | 2,402,832          | 2,295,814                              | 1,613,454                        |
|                                  | National School Coexistence Program  | 11,028,243         | 8,462,887                              | 8,245,647                        |
| <b>12 Ministry of health</b>     |  | <b>252,730,783</b> | <b>113,071,135</b>                     | <b>102,379,746</b>               |



# Final Considerations on Indicator 5.c.1

The refined methodology has **clear policy relevance** for countries.

- It measures actions currently taken by Ministries of Finance and provides incentive for countries to develop and strengthen systems to track gender equality allocations.
- The data can then inform policy review, better policy formulation in support of effective implementation for the achievement of SDG 5 including Targets that focus on eliminating VAW.
- With introduction of scaled measurement, methodology provides critical information for governments on their measurable progress implementing transparent tracking systems.

# Indicator 5.c.1 and its significance to costing VAW

- Development of transparent tracking systems for resource allocations to gender equality and women's empowerment:
  - Supports identification of government actions that address VAW.
  - Allows measurement of resource allocations to those actions.
  - Provides information on government areas that might need strengthening to reduce VAW.
  - Provides information for costing exercises and calculation of financing gaps.
  - Allows to monitor if resources are spent as committed in the budget.
  - Provides a tool for advocacy for enhanced actions and resource allocations to eliminate VAW → **Without adequate resource allocations, government programs that work towards the elimination of VAW are less likely to be effective**—everything else being equal.

---

Thank you

<http://gender-financing.unwomen.org>