Gender Budgeting:
What it is. How to do it.
Why to do it

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What is Gender Budgeting?

- Gender budgeting is the application of gender mainstreaming to the distribution of financial resources

- Gender budgeting is not a special separate budget for women

- Gender budgeting is a process of disaggregation of budgets by gender in order to discover the extent to which policies that have gendered implications are differentially funded.

Why do Gender Budgeting?

- To assess the extent to which economic and financial resources are allocated in gender equal or unequal ways

- To facilitate the application of gender equality policies, via a financial 'lens'

- To improve financial management by increasing transparency (OECD)

- To increase efficiency in distribution of funds to achieve policy goals

Where is Gender Budgeting?

- Usually governmental finance, but not necessarily so limited
- Could be applied to:
    - Any budget for which any Committee is responsible
    - European Union Budget
    - Financial and tax policy of both EU and Member States
    - Any distribution of financial resources
    - Assessment of new regulations

How is Gender Budgeting done?

1. Policy goal? (Is it gendered?)
2. What activities might be subsidised (financially aided) to encourage policy goal?
3. Identify the beneficiaries (owners; workers; consumers)?
4. What is the gender composition of the beneficiaries?
5. Who financially benefits and by how much?
6. Calculate gender distribution of subsidies.
7. Consider if gender implications are desirable

Process of Gender Budgeting

- Combine
  - technical instruments
  - gender-balance in decision-making
- Tools, information, expertise
  - Clear gendered policy objectives
  - Targets and indicators
  - Gender disaggregated statistics
    - Gender composition of beneficiaries and losers
    - Gender disaggregated financial implications
- Women's representation in decision-making

Gender disaggregated financial statistics

- Indicators depend upon robust data and clear policy goals
  - Quantitative data
- Statistics need to be 'gender disaggregated'
- Meaningful disaggregation, with policy relevant presentation
- Gender composition of activities
- Gendered financial statistics

Consultation and participation

- Importance of consultation and participation
- Provides expertise
- Provides democratic accountability
- Gender budgeting mainstreaming is quite new, but gendered civil society has much expertise

Example: direct and indirect taxation

- Direct taxation e.g. income tax
  - the more income the more tax paid
    - Per person, richer people pay more total tax than poorer people 'progressive'
      - More men than women have higher incomes

- Indirect taxation e.g. Value Added Tax
  - proportionate to expenditure
    - Not 'progressive', difference between contribution of rich and poor is smaller

- Men do better from VAT; women do better from income tax. 'Purse/wallet'

Example: financial subsidies and knowledge economy

- Gender implications of tax/benefits to support knowledge economy
  - Either reduce sales tax on computers for SMEs
  - Or reduce cost of higher education
- Needs indicators to summarise gender statistics on:
    - computer use and ownership of SMEs;
      - More men than women
    - on higher education
      - Equal numbers of men and women, or slight majority women
- Who benefits?
  - Computers: more men
  - Higher education: gender equal, sometimes more women

Example: gender budgeting and regulations

- Identify regulations

- Do they have cost implications for any group?

- What is the gender composition of winners and losers?

- Calculate gender distribution of financial gains and losses

Final points

- What is it?
  - Gender budgeting is gender mainstreaming applied to policy funding
- How to do it?
  - Identify gendered financial winners and losers from policies using gender disaggregated data on finances and gender composition of activities
  - Assess if gender implications are appropriate
- Why to do it?
  - To promote gender equality;
  - To improve policy effectivity