

United Nations
Division for the Advancement of Women
Expert Group Meeting on financing for gender equality
and the empowerment of women
Oslo, Norway
4-7 September 2007

**PUBLIC FINANCE MANAGEMENT, INCLUDING GENDER-RESPONSIVE
BUDGETING**

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Introduction: Gender and Budgets

Budgets are among the most important policy tools available to a government. On the one hand they influence the overall level of income and employment of a country, and on the other they reflect its political priorities. Although the numbers and figures compiled in the budget documents may appear gender-neutral, empirical findings show that expenditure patterns and the way a government raises revenue 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 that women and men play in society, the gendered division of labour, different responsibilities and capabilities, and the different constraints that women and men face, all of which normally leaves women in an unequal position in relation to the men in their community, with less economic, social and political power.

Different dimensions need to be considered when looking at budgets from a gender perspective:

In most countries a large part of expenditure is spent on *public employment*. Are women employed as civil servants to the same extent as men and at the same grades,

The Beijing Platform for Action explicitly refers to the “integration of a gender perspective in budgetary decisions on policies and programmes, as well as the adequate financing of specific programmes for securing equality between women and men”. In the Beijing Plus 5 document, it was reiterated that “(l)imited resources at the state level makes it imperative that innovative approaches to the allocation of existing resources be employed, not only by governments but also by non-governmental organizations and the private sector. One such innovation is the gender analysis of public budgets, which is emerging as an important tool for determining the different impact of expenditures on women and men to help ensure the equitable use of existing resources. This an

Statisticians are crucial as good gender budget analyses and gender-sensitive planning and budgeting are dependent on the availability of reliable sex-disaggregated data and other gender-relevant statistics. In some cases, the re-formulation of existing questionnaires would be necessary to collect these data. In other cases the design of new surveys would be needed, for example time use surveys for the collection of time use data.

Civil society organizations are important in holding governments accountable. They can

The integration of a gender perspective into public finance often fails due to insufficient data availability. More efforts need to be undertaken to improve sex-disaggregated and gender-specific data collection and analysis. Quantitative data should be complemented by qualitative data that provide information about changes in gender relations that go beyond mere statistics and provide peoples view about public performance in delivering services.

To reduce gender inequalities that leave women in a less favourable situation, *targeted women-specific policies* have to be implemented in addition to general gender mainstreaming, until a level playing-field has been established. These policies must be conducive to empowering women and to overcoming gender stereotypes, and sufficient funds should be allocated to them.

Governments should cost National Action Plans for the Advancement of Women and interventions that are necessary to achieve the MDG 3 and make sure that these costs are reflected in the relevant sector plans and budgets.

The capacity of the National Machineries to identify main gender issues and coordinate the gender mainstreaming in planning and budgeting needs to build up.

Multilateral and bilateral donors should ensure that all kinds of tools to assess public financial managements systems, such as Public Expenditure Reviews, Public Expenditure Tracking Surveys, Public Expenditure and Financial Accountability, Country Financial Accountability Assessments etc. incorporate a gender perspective.

In recent years, a focus in public finance reforms lies on increasing domestic resources. Governments and donors alike should carry out an ex-ante assessment of possible impacts on women and men and think of mitigation strategies if necessary.

Last, but not least: One should not lose