

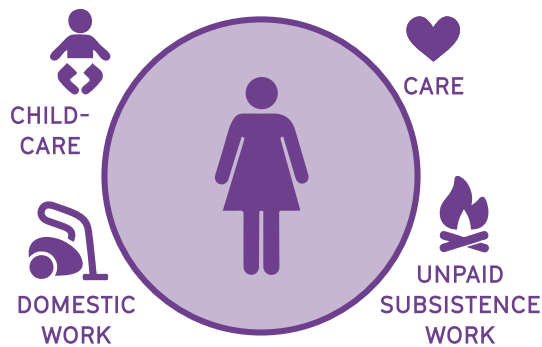
GETTING STARTED

Gender responsive budgeting is a tool to analyse the potential gender impact of economic policies in order to develop policies that will promote equality between women and men.

Women throughout the world still experience structural inequality

POLICIES IMPACT DIFFERENTLY ON WOMEN AND MEN

Women are more likely than men to **have responsibility for unpaid work** which reduces their time available for paid work and other things



Women on average are more likely to be living in poverty



earn less than men SO don't benefit from cuts to income tax



have lower incomes over a lifetime THEREFORE can't afford private provisions when public services are cut



accumulate **lower levels of wealth** SO don't benefit from business tax cuts

Income may **not** be **shared equally** within households



Women continue to be **under-represented** in public life



Government policies don't take women's needs and priorities into account



This leads to **policies** that **fail to meet the needs of women** or have unintended consequences

GETTING STARTED

WHAT IS GENDER RESPONSIVE BUDGETING?

Gender responsive budgeting (GRB) is a tool to assess the impact of government budgets (and other economic policies) on inequalities between women and men in order to promote policies that will lead to greater equality.

Gender responsive budgeting is a tool not only for analysis but policy change

It does not mean a specific 'budget for women': reducing inequalities between women and men requires analysis of how *all* policy affects both women and men. Nor does it mean dividing expenditure equally between women and men, because that doesn't necessarily result in reducing inequalities.

It's not just about "women" and "men." The impact of a policy, whether in social security or another area, is determined not just by gender but also income, ethnicity, disability, age and other factors. Wherever possible and relevant, our analysis should highlight the impact of these factors.

WBG member

GRB looks at budgets to see how they meet the needs of women and men, girls and boys.

It can also involve assessing how budgets meet the needs of different groups of women and men, depending on their income, ethnicity, age or whether they live in rural or urban contexts.

GRB includes looking at the impact of economic policy not only on equalities in the paid economy (e.g. income, assets, pay and employment opportunities), but also on inequalities in unpaid work (such as care and domestic work) and other inequalities such as violence against women and girls, participation in decision making and so on.

In some countries, local or national governments have adopted gender responsive budgeting policies. In others, such as the UK, civil society organisations have taken the lead in carrying out analysis in order to show government why it is needed and advocate for policy change to reduce inequalities.

WHY IS GENDER RESPONSIVE BUDGETING NEEDED?

While there has been progress on some aspects of gender equality, women throughout the world still experience structural inequality throughout their lives. Gendered norms are the expectations that society places on women and men, about what they can and should do. They structure the roles and opportunities for both sexes. This means that policies impact differently on women and men:

Gender roles and norms mean that women are more likely than men to have responsibility for unpaid work including childcare, care for older or disabled people, domestic work and in some countries for unpaid subsistence work. This reduces their time available for paid work and other activities.

- ↳ This means that the provision of some public services that reduce the amount of unpaid work that women do, can have a major effect on women's opportunities and employment.
- ↳ This also means that when public services are cut it is more likely to be women who increase their unpaid work to fill the gap and may have to give up employment or other opportunities to do so.

The expectation that women are responsible for unpaid work, discrimination in the workplace, and the undervaluing of work traditionally done by women means that women on average earn less than men, have lower incomes over a lifetime, accumulate lower levels of wealth and are more likely to be living in poverty.

- ↳ This means that women are less likely to benefit from cuts to income tax than men, and more likely to benefit from public spending on public services or cash transfers/welfare benefits.
- ↳ Women's lower incomes and wealth relative to men mean that they particularly benefit from having good provision of public services. It also means that they are less likely to be able to afford private provision when public services are cut. User fees can be a greater problem for women and girls, who gain more from public services being free.
- ↳ Women are less likely to be company owners or shareholders, so less likely to gain financially from cuts to taxes on business.

Income may not be shared equally within households, meaning women and girls may not benefit as much as men and boys when household income rises.

- ↳ Policies that concentrate on improving household incomes may not benefit women as much as those that target women's incomes specifically.

Violence and abuse of women and girls continues to be widespread and underreported. Domestic violence and abuse often includes financial abuse.

- ↳ Funding for specialist services for women who have experienced violence is vital to promoting gender equality. Cuts to such services can leave women without help to overcome trauma. For those currently experiencing violence, loss of services such as refuges can be life threatening.
- ↳ Women's access to independent income is important; policies that reduce it can increase women's vulnerability to financial and other forms of abuse.

Women continue to be under-represented in public life.

- ↳ Government policies (including economic policies) may not take women's needs and priorities into account.
- ↳ This lack of attention to women and girls' needs can lead to policies that fail to meet the needs of women or increase gender inequalities. Gender budgeting is necessary to expose and prevent such consequences.

Gender responsive budgeting is a tool to analyse the potential gender impact of economic policies to develop policies that will promote equality between women and men. It should be done by governments to ensure that their policies reduce rather than increase gender inequalities.

Gender impact analysis can also improve the efficiency of policy making, by highlighting potential unintended consequences that government might otherwise not foresee. This efficiency argument is often the most persuasive for governments.

Gender responsive budgeting can also be used by non-government groups to highlight the potential or actual gender impact of policies to advocate for policies that will decrease gender inequalities and meet the needs of both women and men.

WHAT DOES GENDER RESPONSIVE BUDGETING INVOLVE?

There are a wide variety of toolkits and guides to gender responsive budgeting, see the resources section for links to these. There is no single way to carry out gender responsive budgeting. Many projects focus on particular stages of the budget, or on particular departments or policy areas.

WBG worked with development charity Oxfam to produce this chart showing a 'typical' budget cycle and the gender budgeting initiatives that different actors could undertake at different stages in the process.¹

GRB ACTIONS AT DIFFERENT STAGES OF THE BUDGET CYCLE

- FIRST INNER CIRCLE**
Budget cycle
- SECOND CENTRE CIRCLE**
Government Action cycle
- THIRD OUTER CIRCLE**
Civil Society Action cycle
- GIA:**
Gender Impact Analysis



- Throughout the cycle International NGOs should:**
- Share international best practice on GRB
 - Work at regional/international level for GRB approach to be adopted by key regional and international bodies
 - Build capacity of domestic civil society to engage in GRB projects
 - Build capacity of Ministers, officials and parliamentarians to understand and deliver GRB policies
 - Provide technical assistance in the collection of gender disaggregated statistics
 - Provide financial support for GRB projects

- Throughout the cycle Civil society should:**
- Demonstrate need for GRB through research
 - Lobby Government to implement GRB
 - Build capacity of women and smaller civil society organisations to engage with budget and hold government to account
 - Build the capacity of parliamentarians on GRB
 - Build alliances in support of GRB

- Throughout the cycle Government should:**
- Ensure those responsible for budget have capacity to implement GRB
 - Collect and publish gender disaggregated statistics
 - Collect and publish data on unpaid work
 - Develop institutional mechanisms for civil society engagement
 - Build capacity of civil society to engage

1. The budget cycle diagram and other resources are available online at <https://policy-practice.oxfam.org.uk/publications/a-guide-to-gender-responsive-budgeting-620429>

SOME PRINCIPLES OF GENDER IMPACT ASSESSMENT

Look at impacts on individuals as well as households.

- ↳ Interests within households may differ, so policies that benefit a household's decision-maker may not benefit all household members.
- ↳ Policy may affect decision-making power within households.

Take a life time perspective wherever possible.

- ↳ Policies' long-term effects may outweigh current impacts – for example policies that make it easier for women to stay doing unpaid care may have negative impacts on women's life time earnings and pensions in old age.

Take account of effects on unpaid care economy.

- ↳ For example, recognise that the fiscal benefits of encouraging women into employment are not 'free' but may have an impact on unpaid care.

Look at differences within particular groups of women and men, wherever relevant.

- ↳ For example, differences by race, income, disability and so on.
- ↳ Focus on the least advantaged.

Quantify gender differences in effects where possible.

- ↳ But don't assume no gender effect if it isn't possible to quantify, most policies have some gender effect.
- ↳ Even where they can't be measured, qualitative arguments about such effects need to be taken into account.

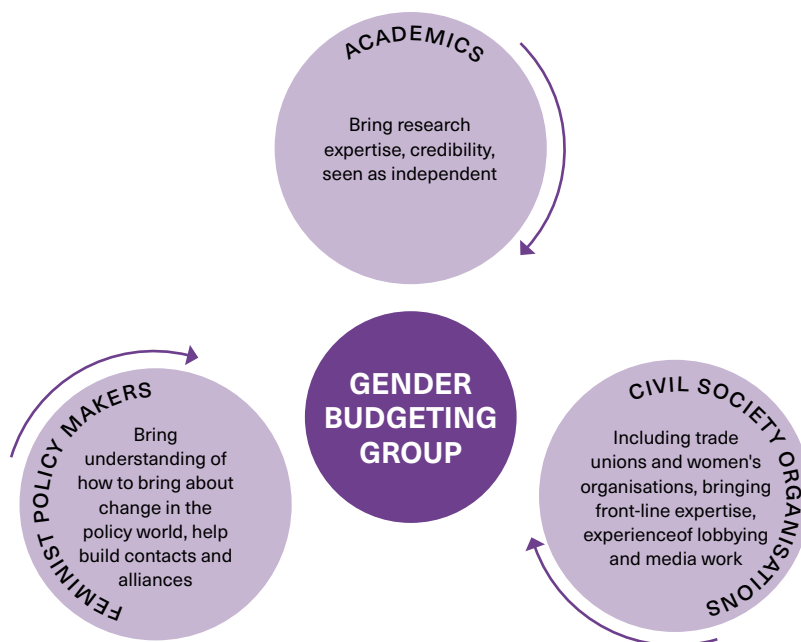
HOW WBG GOT STARTED

The UK Women's Budget Group started as a small group of women who were frustrated that discussions about the impact of the budget every year did not include how the budget affected women and men differently.

Different countries have different budgeting cycles and what is meant by the budget varies from place to place. In the UK the budget covers changes in taxation, and sometimes social security benefits, (cash transfers to individuals or households, sometimes called “welfare” payments), along with changes to overall budgets for different departments. The detail of departmental spending plans is not covered in the budget, although the Chancellor (the main Finance Minister) may announce funding for a few high profile specific projects.

From the start one of the strengths of the Women's Budget Group was that it involved members from a range of different backgrounds, with different expertise, particularly academia, the women's voluntary sector and trade unions. As well as bringing a range of expertise to the Women's Budget Group, members use WBG analysis to influence their own networks and build awareness of feminist approaches to economics within academia, trade unions and the women's movement. Some gender budgeting groups also involve policy makers. However, while WBG has allies among parliamentarians and civil servants, the group has always remained independent of government and political parties.

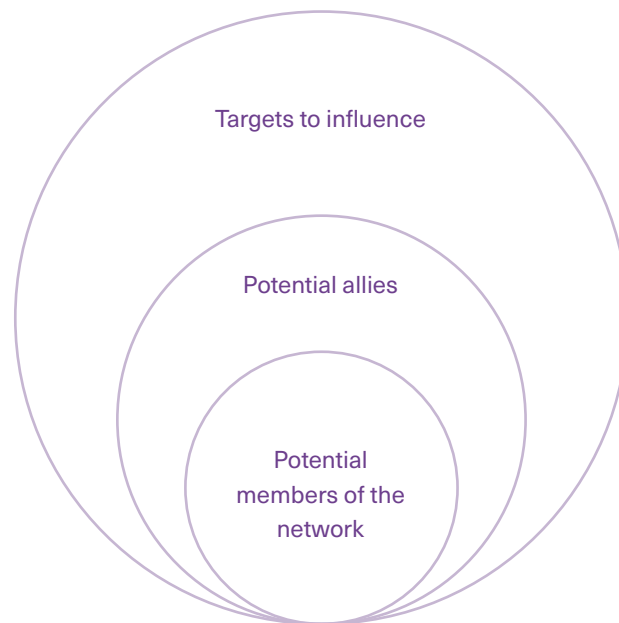
POTENTIAL MEMBERSHIP OF A GENDER BUDGETING GROUP



MAPPING OUT THE STAKEHOLDERS

As the group grew WBG started to identify potential allies among civil servants, journalists, and politicians and their advisors from different parties. These allies helped WBG communicate its findings to a wider audience and influence policy (see 'Communicating the analysis' section).

An early task for a group wanting to promote gender responsive budgeting is to map out different 'stakeholders'; institutions, organisations, networks and individuals which might have an interest in your work. This could include those you want to involve in your group and those you want to influence. It helps to think of where different stakeholders fit on a chart like this:



It is also worth thinking about opposition to your work and where this might come from. The potential allies and opponents that you think about will vary depending on context but might include:

- Grassroots women's organisations
- Larger national women's organisations
- Other equality and social justice voluntary organisations
- Trade unions, particularly those representing large numbers of women
- Research institutes and think tanks
- Political parties and individual politicians
- Parliamentary committees working on relevant areas
- Individual academics
- Academic networks with an interest in gender and/or the economy
- International Non-Government Organisations
- Civil servants

There may be potential allies and opponents in each group.

When building alliances think about what you can offer potential allies.

Politicians, civil servants and other policy-makers may value expert evidence that they can use in policy making and/or to persuade their colleagues to act.

Academics may value an opportunity to use their research to influence policy and links with front-line organisations that could help with future research.

Women's organisations may value evidence and analysis that they can use in their campaigning and advocacy work and an opportunity to feed their front-line experience into research.

In the UK, academics have historically been relatively well paid, can research what they want and are used to working outside fixed working hours, which creates a pool of people who are willing to help. They have been able to contribute expertise for free. In some countries most people do not earn enough to do that; they expect to be paid on a consultancy basis by the UN or International NGOs meaning mobilising their expertise may be harder. On the other hand, organisations may be able to mobilise international funding that isn't available to us.

WBG member

FINDING AN INITIAL FOCUS

Civil society groups working on gender responsive budgeting generally start with a focus on a particular stage in the budget cycle, or a particular policy issue. One of the first tasks is to find out about the budget cycle. The chart in the section 'What does gender budgeting involve?' above shows an example of a 'typical' budget cycle with possible actions at different stages. In practice, the budget cycles in all countries will be different. Some countries may work on a three or five-year plan, which may be amended every year. Local or regional government will have different levels of power to raise taxes and decide spending priorities in different countries.

Mapping out the budget cycle will help you think through where you have the most opportunities for impact. Your activities will depend on the context in which you are working but could include:

Research and analysis into:

- The likely or actual impact of the budget (or other economic policy decisions).
- The likely or actual impact of policy in a specific area (for example spending on health).
- Whether actual spending on services matches budget commitments.
- The needs of women and men, girls and boys and the spending required to meet those needs.

Using the findings of research and analysis to:

- Advocate for changes to policy/practice across government or within a specific department.
- Highlight the need for national, regional or local government to carry out their own analysis.
- Inform the work of women's voluntary organisations.
- Inform work of parliamentarians in holding government to account.

Capacity building:

- Providing expert advice and training to civil servants or elected officials wishing to carry out gender responsive budgeting.
- Working with back bench politicians to build their capacity to hold local or national government to account.
- Building the capacity of women and smaller civil society organisations to engage with the budget process and hold government to account.

The initial focus of the UK Women's Budget Group was the annual budget speech to parliament made by the Chancellor of the Exchequer. This is a high-profile occasion that attracts a great deal of media and political attention. The initial aim of the WBG was to ensure that public debate about the impact of the budget on different groups included discussion of the budget's gender impact. To further such debate, members of the group would meet to discuss the likely impact of the budget on women and produce a written analysis.

At this point the group was an entirely unfunded network, relying on the voluntary expertise of members. In the early 2000s, WBG secured funding to pay a part-time co-ordinator, but most of its work was carried out by members. Since 2016, WBG has succeeded in raising additional funding to employ a director and other staff members, but still relies on the pro-bono (unpaid) expertise of its members for much of its work.

WBG WORK TODAY

The budget remains a key focus of activity for WBG every year. In advance of the budget WBG produces briefings on a range of policy areas, including health, social care, childcare, education, housing, violence against women and girls, employment and public sector pay.² We produce an analysis of the budget every year.³ We also produce briefings for parliamentarians during debates on the budget in parliament.⁴

Today WBG works throughout the year. Our work includes:

Carrying out research

We do this in a number of ways:

Analysing existing research to highlight its gender implications. We don't always have the resources to carry out primary research in every area, so we use analysis by reputable research organisations to provide evidence for our own briefings. For example, recent briefings on health and education spending have quoted findings by the Institute for Fiscal Studies showing that spending on schools and health has fallen in real terms, to show the implications of this for women and girls.⁵

We also use data collected and published by government. For example, we use data on employment and pay from the labour force and earnings surveys (major national surveys published by the Office for National Statistics) to analyse the gender employment gap and gender pay gap.⁶

Distributional analysis. We use the microsimulation model developed by a British economic consultancy company called Landman Economics. They analyse the cumulative impact of changes to tax, benefits and public services by gender, race and income⁷ (*for more information see Case study 4: Cumulative Impact Analysis*).

Qualitative analysis. We have drawn on research by our members and worked with our academic networks and civil society partners to carry out our own research into the impact of economic policies on the lives of women and girls, through interviews and focus groups with individual women (*for more information see Case study 3: Public Services and Case study 10: Working with Other Civil Society Groups*).

2. See for example our pre-budget briefings at <https://wbg.org.uk/analysis/briefing-papers/pre-budget-briefings-autumnbudget2017>

3. WBG budget assessments available online at <https://wbg.org.uk/analysis/assessments>

4. WBG (2017), Universal Credit Briefing, available online at <https://wbg.org.uk/analysis/universal-credit-briefing-uk-womens-budget-group>

5. See our briefings on education, available online at <https://wbg.org.uk/wp-content/uploads/2017/11/education-pre-budget-nov-2017-final.pdf>

and health <https://wbg.org.uk/wp-content/uploads/2017/11/health-pre-budget-nov-2017-final.pdf>

6. See our pre budget briefing on employment and pay, available online at <https://wbg.org.uk/wp-content/uploads/2017/11/employment-pre-budget-nov-2017-final.pdf>

7. WBG, (2017), *Intersecting Inequalities: the impact of austerity on BME women*, WBG and Runnymede, available online at <https://www.intersecting-inequalities.com>

Communicating our analysis to policy-makers and the public

As well as briefing parliamentarians and the media on our analysis of the budget each year we also:

Respond to consultations. We submit evidence to consultations carried out by government, political parties, national and international bodies. For example, we have provided evidence on the impact of austerity policies on women to the UN Independent Expert on Foreign Debt and Human Rights.⁸

We have also contributed sections to the UK Shadow Report to the CEDAW (UN Convention on the Elimination of All forms of Discrimination Against Women) Committee. Shadow reports are a way for civil society groups to highlight issues for the committee to consider when it examines a government's record against the obligations of CEDAW.

Give evidence to parliamentary committees. We submit written evidence and have been asked to give evidence in person to various parliamentary committees. For example, we gave evidence to the Social Security Select Committee when it was scrutinizing a Bill to introduce Universal Credit, a new system of means tested cash transfers (sometimes called benefits or welfare payments).⁹ More recently we have given evidence to the Women and Equalities Select Committee, which was holding an inquiry into the UK government's strategy to meet UN Sustainable Development Goal 5 on women's equality.

Propose alternative policy approaches. Alongside analysing the likely or actual impact of government policies, WBG has proposed alternative economic approaches. In response to the austerity policies introduced by the Coalition and Conservative governments since 2010, we have developed Plan F, a feminist economic strategy for a caring and sustainable economy based on mutual support and respect for rights.¹⁰ During the 2015 election we used Plan F as the basis for our analysis of all the party manifestos.

Promote gender budgeting in government. We work to encourage government to adopt gender responsive budgeting policies, both through carrying out our own analysis and through providing advice on how gender budgeting can work in practice (see *Case study 6: Engaging in Dialogues with National Government, Parliament and Public Bodies*).

Build the capacity of civil society organisations. We have run training workshops and produced toolkits to enable women's organisations and individual women to scrutinize economic policy and advocate at a local and national level (see *Case study 10: Working with Other Civil Society Groups*).

There is more information about different areas of our work throughout the rest of this casebook.

8. WBG, (2018), Submission to the OHCHR: The impact of economic reform policies on women's human rights, available online at <https://wbg.org.uk/news/submission-un-impact-economic-reform-policies-womens-human-rights>

9. Examples of our submissions are available here <https://wbg.org.uk/analysis/publications/universal-credit/>

10. Our work on plan F is available online at <https://wbg.org.uk/analysis/plan-f-a-feminist-economic-strategy-for-a-caring-and-sustainable-economy>