

Addressing Gender Responsive Budget Implementation:

How civil society is holding governments accountable to gender promises in budget execution

By Claire O'Donnell



**International
Budget
Partnership**



Gender Budget Watchdog Network
for a gender equal region

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Introduction

Budgets are not gender neutral. The way funds are allocated and distributed affects all genders differently. To achieve gender equity commitments, public finance systems must consistently incorporate a gender perspective throughout budget formulation, implementation, reporting and oversight. This approach, known as gender responsive budgeting (GRB), looks at the entire government budget from a gender perspective, assessing how it will address the gender-specific needs of the population.¹ To date, a majority of GRB efforts focus on increasing the gender responsiveness of budget allocations. However, funds are often shifted between sectors and programs during budget implementation in ways that disadvantage women and girls. In 2022, an IMF survey found that “while all G20 countries have enacted gender focused fiscal policies, the budgetary tools to operationalize, evaluate, monitor and audit these policies remain more limited.”²

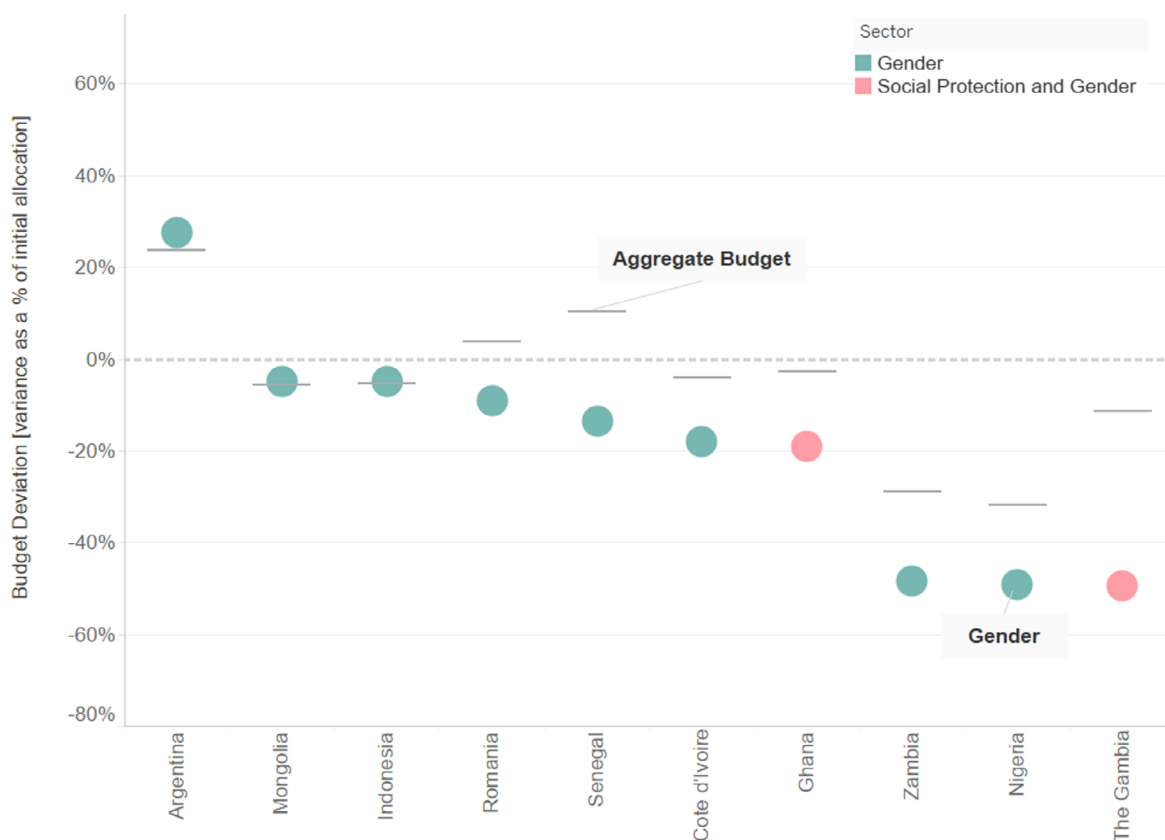
The difference between funding allocation and the actual execution of expenditures and revenues is known as budget credibility. The International Budget Partnership (IBP) coordinated investigations in 13 countries to explore connections between budget credibility patterns and efforts to achieve the Sustainable Development Goals. It found that gender spending is deprioritized during budget implementation.³ The data collected focused on budgets and spending in key sectors as well as spending related to gender. One of the key findings was that underspending tends to be greater in social sectors, including gender-related programs and government ministries. In social sectors, spending on gender showed, on average, one of the lowest rates of budget implementation in the 13 country investigations. Countries on average underspent gender-related allocations by 15 percent.

1 Budlender, D., & Hewitt, G. (2003). *Engendering Budgets: A Practitioners' Guide to Understanding and Implementing Gender-Responsive Budgets*. The Commonwealth Secretariat.

2 Curristine, T., Tchelishvili, N., & Weerathunga, S. (2022, March 8). Gender Budgeting Is More Widespread But Implementation Remains a Challenge. IMF Blog.
<https://www.imf.org/en/Blogs/Articles/2022/03/08/gender-budgeting-is-more-widespread-but-implementation-remains-a-challenge>.

3 Torbert, S. (2022). *Connecting Budget Credibility and the Sustainable Development Goals: Results from 13 Country Investigations*. The International Budget Partnership.
<https://internationalbudget.org/wp-content/uploads/Connecting-Budget-Credibility-and-the-Sustainable-Development-Goals-Results-from-13-Country-Investigations2.pdf>

Figure 1: Budget deviations for spending on gender-related budget line items by country, 2018–2020



Source: IBP, Connecting Budget Credibility and the Sustainable Development Goals: Results from 13 Country Investigations⁴

Furthermore, many ministries have significant underspending related to gender. For example, the Gambia, Nigeria and Zambia on average spent only around half of their budget for their gender ministries or programs from 2018 to 2020. Moreover, 7 out of 10 countries that included a gender-related line item had lower budget execution rates for the gender spending as compared to the total aggregate budget.⁵

⁴ Torbert, S. (2022). Connecting Budget Credibility and the Sustainable Development Goals: Results from 13 Country Investigations. The International Budget Partnership.
<https://internationalbudget.org/wp-content/uploads/Connecting-Budget-Credibility-and-the-Sustainable-Development-Goals-Results-from-13-Country-Investigations2.pdf>

⁵ Ibid.

Civil society organizations (CSOs) can engage governments to improve their gender responsive practices.⁶ In October 2022, IBP and the Gender Budget Watchdog Network (GBWN) convened experts, including analysts and activists, to share experiences, perspectives, resources, methodologies and approaches to analyzing and holding governments accountable to gender responsive budgeting during budget execution.⁷ The convening also served as a call to CSOs working in this space to collaborate on contributions to IBP and GBWN's working paper documenting lessons and learning on the topic. IBP and GBWN followed up with interested CSOs, conducting interviews and drafting case studies with key input from collaborating partners.

The following paper consolidates findings from these collaborations, aiming to share the experiences, perspectives, resources and methodologies that CSOs have used to hold their governments accountable to GRB commitments. The first section provides some background on the Gender Budget Watchdog Network and its approach to accountability. The second section looks at methodologies for monitoring the implementation of GRB in Argentina, Mexico and India. The case of Argentina highlights the power of CSO pressure in institutionalizing GRB. Mexico's case looks at how CSOs can monitor gender tagging systems, and the third case outlines how academia is measuring GRB budget credibility in India. The final section outlines community-centered approaches, seeing how CSOs in Zimbabwe and Zambia work with communities to provide them with the knowledge and tools to speak up to government when budget promises are not met.

6 The UN guiding principles reporting framework defines CSOs as "non-state, not-for-profit entities formed by people in the social sphere that are separate from the State and the market. CSOs represent a wide range of interests and ties. They can include community-based organizations as well as non-governmental organizations."

<https://www.ungpreporting.org/glossary/civil-society-organizations-csos/>

7 Torbert, S., & O'Donnell, C. (2023). GRB in Budget Implementation Monitoring. YouTube. Retrieved from https://www.youtube.com/watch?v=buToBP_Tk-E.

I. Networks and Tools: About the Gender Budget Watchdog Network

Networking and knowledge sharing are powerful tools for holding governments accountable to their gender-related promises. This holds true for the Gender Budget Watchdog Network, a regional network of over 100 civil society organizations from the Western Balkans and Republic of Moldova. The GBWN seeks to further gender responsive budgeting and hold governments accountable to gender promises made in the budget. It has found that, to achieve this, CSOs must know how to read budgets and apply GRB tools. To this end, it helps to have a community from which they can learn and exchange experiences. GBWN therefore serves as a hub for CSOs to exchange their learnings and experiences in using GRB tools. The network expands capacity-building opportunities for the application of GRB tools, organizes mentoring support for CSOs that are monitoring budgets from a gender perspective and mobilizes civil society to hold governments accountable for the gender impact of public finances. The GBWN also participates in joint advocacy and lobbying for more equitable budget spending that responds to the needs of all people.

The Gender Budget Watchdog Network has GRB experts who guide CSOs in applying gender budgeting tools to their individual contexts and in conducting the analysis necessary for compiling gender watchdog reports, developing advocacy plans and providing recommendations to hold governments accountable to gender-related promises.

“We’ve had organizations specialized in research and data gathering in the network, and organizations that are more advocacy oriented,” says Marija Risteska Executive Director of the Center for Research and Policy Making. “So, in GBWN we have matched the two in strategic partnerships. We found that this approach is crucial for the success of the gender budget initiatives we had, because not all organizations have research capacity and advocacy capacity simultaneously, and for policy change we need the two.” Risteska is a founding member and Regional Director of the GBWN in addition to her position at the center.

GBWN focuses on evidence-based analysis of the needs of people of all genders and ages, and uses appropriate gender budgeting tools such as: gender budget beneficiary assessment; gender budget cost-

benefit analysis; gender budget effectiveness analysis; and gender budget expenditure analysis.⁸ Using all the collected data and information, GBWN members develop comprehensive studies and reports that present a clear picture of budget weaknesses. They then propose ways for governments to improve the implementation of gender-related policies and public finances.

⁸ See more on the different tools used by GBWN in the glossary.

II. Tracking and Monitoring GRB Implementation

Civil society can play an important role in continuously monitoring the budget with a gender lens, analyzing policies and their impacts on reductions in gender inequalities. CSOs use different kinds of tracking and monitoring depending on the degree to which information is available and government budgets are engaging on gender. This section outlines methodologies used in Argentina, Mexico and India to monitor the implementation of GRB systems at a national level.

Argentina: the power of CSO pressure in institutionalizing GRB

Written in collaboration with Julieta Izcurdia

In 2015, the femicide of a pregnant 14-year-old in Argentina resulted in a massive public protest against the femicide of young women, and from this the “Ni Una Menos” movement was born. In reaction to Ni Una Menos (Not One [Woman] Less), the government announced that they would create a national plan to eradicate violence against women. However, when a set of women’s organizations, including the Asociación Civil por la Igualdad y la Justicia (ACIJ), looked in the budget figures, they found no allocations for the plan. The cohort of women’s organizations went to the press with these findings, thereby pressuring the Senate into approving funding for the national plan. However, this was not the end of it: once the plan got to the Executive—the branch responsible for distributing funds—they cut the funding the Senate had approved. This action seemed to demonstrate to civil society that what the government had promised publicly did not matter when it came to actually implementing the budget. So again, civil society went into action, using a combination of budget analysis and advocacy to publicize what they called a serious democratic and constitutional transgression.⁹ ACIJ and other women’s organizations then filed a lawsuit against the Executive, arguing that the cut in funding was unconstitutional and illegal, and asking for the funds to be restored. Backing the public outcry with

⁹ Plan Nacional contra la violencia hacia las mujeres: mirando al futuro. ACIJ. (2015, November 13). <https://acij.org.ar/plan-nacional-contra-la-violencia-hacia-las-mujeres-mirando-al-futuro/>

concrete data of the missing money made it much more difficult for the government to contradict or dismiss the issue. The cabinet chief returned the funds and stated publicly that the cut had been a mistake.

The budget now incorporates a gender perspective as part of its institutional framework, and ongoing improvements are being made through collaboration between civil society and the agencies implementing the budget with a gender perspective.¹⁰ In 2019, a methodology was developed for labeling policies with a positive impact on gender equity in public expenditure. The National Budget Office and the Directorate of Budget Evaluation identified “women-oriented” activities and programs in the budget and labeled them as “budget with a gender perspective” (known in Spanish as Presupuesto con Perspectiva de Género or PPG). This methodology was then expanded upon by the National Directorate of Fiscal Policy and the National Institute for Women, to capture policies aimed at achieving “women’s autonomy” with classifications across 4 axes: economic, physical, decision-making and cultural transformation. In 2020, the National Budget Office and a National Directorate of Economy, Equality and Gender working group reviewed the achievements and challenges of the labeling process and determined that there was a need to expand the scope of the methodology to incorporate programs identified as contributing to the closing of gender gaps. In other words, in addition to addressing the physical and economic autonomy of women, the methodology proposed in 2020 focused on programs and policies that close gender gaps (i.e. contribute to a more egalitarian redistribution of care, improve women’s labor insertion conditions and close income gaps).¹¹ To define the activities and budget works related to gender issues, work was done with the executing agencies, based on the identification of budget items linked to public policies that may have direct or indirect impact on improving opportunities and reducing gender inequities.

Argentina’s Ministry of Finance also launched a website documenting the budget with a “Gender and Diversity Perspective.” As stated on the website, the approach contemplates initiatives with a gender and diversity perspective, aiming to incorporate a gender perspective throughout the entire budget: “this interactive platform makes visible the National Budget aimed at closing inequality gaps in Argentina. Furthermore, it exposes these gaps and allows resources aimed at reducing them to be identified, and

10 Cuatro años de ausencia en políticas de género. ACIJ. (2019, November 19).

<https://acij.org.ar/cuatro-anos-de-ausencia-en-politicas-de-genero/>

11 D’Alessandro, M., Rolón, L., Prieto, S., Zanino, C., & de la Fuente, X. (2022). Presupuesto 2021. Primer Presupuesto Con Perspectiva de Género y Diversidad.

https://www.argentina.gob.ar/sites/default/files/2022/09/presupuesto_2021_primer_presupuesto_con_perspectiva_de_genero_y_diversidad.pdf

their execution to be monitored.”¹² The website, and the year-to-year improvements of the methodology, are in part results of constant civil society pressure.

ACIJ now argues that the gender responsive methodology used 5-6 years ago needs to be revised to reflect changes to Argentina’s context and policies. ACIJ and the organizations they work with are always trying to push the government to publish more indicators and disaggregated data. When budget lines tagged as having an impact on gender equity are not clear, they make requests for public information so as to understand the context beyond what is published. ACIJ also publishes yearly reports analyzing the quarterly execution of differently labeled items, focusing on those that the Ministry of Women indicated were consistent with the national plan of action. The aim of the reports is to make visible the results of those policies.

Mexico: monitoring gender tagging systems

Written in collaboration with Andrea Larios

Even when governments have systems for tagging and tracking gender elements in the budget, it’s important for civil society to follow up to ensure they are being used for their intended purposes. Fundar is a Mexican CSO that conducts research and advocacy on topics that include fiscal justice, human rights, land and territory, anticorruption and gender. Through monitoring and analysis of the federal public budget, Fundar found that the government was tagging programs without clear gender components as programs that aim to narrow gender gaps. Furthermore, when tracking budget reallocations during the year, Fundar found that funds were being diverted away from programs that explicitly address gender inequities.

In 2008, the Mexican government created an annex to the Federal Expenditure Budget Decree that tags budget resources “allocated and distributed to promote substantive equality between women and men.” Now known as Annex 13, “Expenditures for the Equality between Women and Men,” this annex lists every program the government believes will contribute to narrowing gender inequities. Government expenditure tagged under Annex 13 has been growing steadily since its creation, and even faster recently under the current administration. However, when Fundar delved into the composition of the reported gender spending, they found that the main drivers of this growth were increases in allocations to social

12 Ministerio de Economía Argentina. (n.d.). Presupuesto abierto con Perspectiva de Género y Diversidad. <https://presupuesto-genero.argentina.gob.ar/>

programs tagged under Annex 13. When looking into these social programs, Fundar discovered that they were universal social programs with no explicit gender component.

Fundar also found that the five or six programs that were explicitly aimed at gender equity were getting their funding cut during budget implementation. Violence against women is one of Mexico's biggest problems, yet resources allocated to programs addressing violence against women tend to be minute compared to those of the social programs. Allocations have also been cut for the specific government agencies that are part of the bigger structure of gender equity policy at the federal level, such as the National Institute for Women. Funding for the commission for fighting violence against women has been reduced. Furthermore, Fundar found that programs aimed at combatting violence against women suffered reductions throughout the fiscal year, resulting in the programs being nearly inoperable.

"What worries us," says Andrea Larios, a researcher at Fundar, "is that it constructs these narratives from the Federal Government that they have a real commitment. But really, when you look at that [budget] commitment, you see it's not true."

How Fundar assesses Annex 13

The Mexican government publishes a database with the allocations for the Federal gender budget (or Annex 13) by ministry, program and other categories of expenditure. From this information, Fundar assesses the development of programs within Annex 13 and their expenditure.¹³ To assess the makeup of the programs being tagged under Annex 13, Fundar focused on the programs with the biggest resource allocation. Together, they represent 93 percent of the total budget for the Annex. For these programs, Fundar delved into the operational rules and indicators matrix of these programs, which include the rationale behind their creation, who the programs aim to benefit, and the programs' components to see if they have a gender responsive indicator.

To assess Annex 13's expenditure, Fundar looked at its allocated budget, modifications to its expenditure, and then the execution of the spending. In other words, Fundar looked at three expenditure categories: (1) approved, (2) modified and (3) actuals. Then, they made data sets comparing approved with modified and modified with actuals. This information was obtained through the budget transparency website, where advancements of public expenditure can be retrieved annually, with the release of the public account, and quarterly—one month after the quarter has ended—when the Ministry of Finance reports to Congress.¹⁴ For an example, Table 1 below shows allocations for programs labeled in Annex 13 to contribute to the fight against gender violence in 2022:

13 Secretaría de Hacienda y Crédito Público. (n.d.). Datos Abiertos. Transparencia Presupuestaria. <https://www.transparenciapresupuestaria.gob.mx/Datos-Abiertos>

14 Ibid.

Table 1: Allocation and execution of 2022 programs tagged as contributing to the fight against gender violence

Annex 13: Budget for Gender Equality¹⁵

Specific axis: programs that contribute to the fight against gender violence

(Figures expressed in MXN million)

Program	Approved Budget	Modified Budget	Executed Budget	Deviation (Modified vs Approved)	Deviation (Executed vs Modified)
Scientific Research and Technological Development	\$ 3,612	\$ 3,772	\$ 3,772	4%	0%
Higher Education and Graduate Services	\$ 846	\$ 880	\$ 880	4%	0%
National Reconstruction Program	\$ 556	\$ 592	\$ 592	6%	0%
Support for Specialized Shelters for Victims of Gender Violence, their daughters and sons	\$ 420	\$ 390	\$ 390	-7%	0%
Promote Care and Prevention of Violence Against Women	\$ 308	\$ 245	\$ 245	-21%	0%
Support Program for Women's Institutions in the Federal Entities	\$ 289	\$ 279	\$ 279	-4%	0%
Maternal, Sexual and Reproductive Health	\$ 282	\$ 181	\$ 181	-36%	0%
Investigate and Prosecute Crimes Committed in the Field of Human Rights	\$ 64	\$ 68	\$ 68	6%	0%
Gender Equality	\$ 16	\$ 16	\$ -	0%	-100%
Equality Between Women and Men	\$ 12	\$ -	\$ -	-100%	
Urban Improvement Program	\$ 8	\$ 4	\$ 4	-53%	0%
Training and Education for the Democratic Exercise of Citizenship	\$ 4	\$ 5	\$ 5	31%	-9%
Investigate, Pursue and Prevent Electoral Crimes	\$ 2	\$ 1	\$ 1	-38%	0%
Update of the Electoral Register and Issuance of the Voting Credential	\$ 1	\$ 1	\$ 1	0%	0%
Direction, Coordination and Control of the Operation of the National Electric System	\$ 0.1	\$ 0.1	\$ 0.1	0%	-2%
Hydrocarbon Regulations and Permits	\$ 0	\$ 0	\$ 0	-16%	0%
Electricity Regulations and Permits	\$ 0	\$ 0	\$ 0	-16%	0%
Total	\$ 6,421	\$ 6,433	\$ 6,417	0.2%	-0.3%

* Bold indicates programs directly linked to the fight against gender violence
Source: Annex 13

15 Secretaría de Hacienda y Crédito Público. (n.d.). Datos Abiertos. Transparencia Presupuestaria.
<https://www.transparenciapresupuestaria.gob.mx/Datos-Abiertos>

Table 1 demonstrates two things. The first is that of the six programs directly linked to the fight against gender violence (in bold), four suffered budget reductions during the fiscal year (FY), while the budget of another was completely underspent. Second, only six programs in the violence axis are directly linked to fighting violence against women, and the allocated resources for these programs are lower than non-gender related programs, such as the Scientific Research and Technological Development Program, an education program without a gender component.

To make matters worse, when Fundar looked at the historical trend of budget allocations, they found that allocations in 2022 for key programs for gender equity were reduced as compared to allocations made in 2018. In contrast, allocations for universal social programs without an explicit gender component were not reduced, and instead were increased above their 2018 levels for FY 2022.

Table 2: Change in approved budget for selected gender related programs between 2018 and 2022

Key Programs for Gender Equity from Annex 13 ¹⁶	
Program	Change in nominal allocation from 2018 to 2022
Gender equality	65%
Strengthening the Transversality of the Gender Perspective	-12%
Strengthening Substantive Equality Between Women and Men	-8%
Gender Equality Policies in the educational sector	-84%
Support Program for Women's Instances of the Federal Entities	-10%
Wellbeing of Girls and Boys, Children of Working Mothers	-49%
Maternal, Sexual and Reproductive Health	-26%
Promote Care and Prevention of Violence Against Women	-1%
Resources to Specialized Shelters	-2%
Equality Between Men and Women	1%
Promotion and Observance in the Monitoring, Follow-up and Evaluation of the Impact of the National Policy on Equality	-33%

Source: Annex 13¹⁷

16 These specific Annex 13 labeled programs have been identified by Fundar key programs for gender equity.

17 Secretaría de Hacienda y Crédito Público. (n.d.). Datos Abiertos. Transparencia Presupuestaria. <https://www.transparenciapresupuestaria.gob.mx/Datos-Abiertos>

Another big implementation problem Fundar found was in the payments going to these programs. The domestic violence refugees program did not receive any funding until April, even though they had been operating since January. In 2022, Fundar went a step further and identified some relevant programs that it considers to be especially valuable to women's lives—programs that are mostly related to combating gender violence. With these specific programs, Fundar looked at differences between allocations and expenditure in FY 2021. In total, 895.7 million pesos were cut through budget reallocations over that year for four key programs: Program to Support Women Tribunals (PAIMEF); Shelters for Women Victims of Gender Violence; prevention of violence against women; and maternal, sexual and reproductive health.

While government systems for gender tracking are useful, CSOs have a role to play in ensuring that these systems are serving the people as they should. It's not useful to track spending related to gender equity if there aren't careful criteria to ensure that programs being tagged actually advance gender equity. It's important for CSOs to dig behind the broader government narratives to understand the reality of government spending on gender. Furthermore, it's important to track how the budget is being executed throughout the complete year, as so much can be lost during the year when funds are reallocated.

India: measuring GRB fiscal marksmanship

Written in collaboration with Shatakshi Garg

Through independent research conducted with Akhila Kumaran, PFM professional Shatakshi Garg found that while India has GRB systems in place, understanding how they are implemented is a challenge. Garg holds a Masters in Applied Economics and has experience working for the 15th Finance Commission of India, eGov Foundation and the Centre for Effective Governance of Indian States, among others. This case outlines Garg's experience of analyzing the impact of India's budget on gender equity.

India's gender budget, often called the Gender Budget Statement (GBS), is published as Statement 13 of the Expenditure Profile of the Budget Volume.¹⁸ However, there are no objective requirements for what can be tagged as a gender allocation, so what gets reported in the GBS is often unclear and/or inaccurate. The GBS presents the budget provisions deemed to contribute to gender equity by the ministries themselves, which report allocations specific to each program. The GBS is presented in two sections—Part A and Part B. Part A presents information on programs with 100 percent allocation earmarked for women, and Part B presents information on programs across ministries with 30-99

¹⁸ Ministry of Finance Budget Division, Expenditure Profile 2023-2024 (2023). Retrieved from <https://www.indiabudget.gov.in/doc/eb/vol1.pdf>.

percent of allocation targeted at women. The GBS presents subtotals of the allocations made by each ministry to arrive at subtotals for Part A and Part B. Together, these constitute the total Gender Budget of the government.

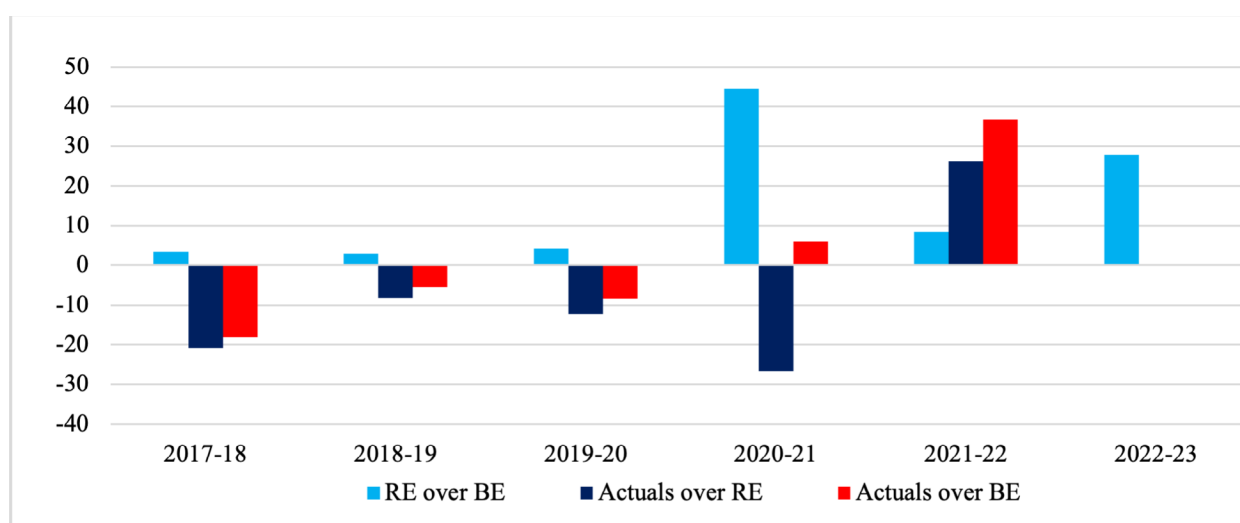
Figure 2: Gender Budget Expenditure Profile (2023-2024)

GENDER BUDGET				
<i>(In ₹ Crores)</i>				
MINISTRY/DEPARTMENT	2021-2022 Actuals	2022-2023 Budget Estimates	2022-2023 Revised Estimates	2023-2024 Budget Estimates
PART A: 100% Women specific programmes				
Demand No. 2				
Department of Agricultural Research and Education				
1. Central Institute for Women in Agriculture, Bhubaneswar	5.08	3.64	4.34	4.90
2. All India Co-ordinated Research Project on Home Science, Bhubaneswar	4.00	4.80	4.30	4.75
Total :	9.08	8.44	8.64	9.65
Demand No. 101				
Ministry of Women and Child Development				
1. Other Scheme Funded from Nirbhaya Fund	2.55	20.00	20.00	20.00
2. Central Social Welfare Board	63.73	37.74	50.41	40.06
3. National Commission for Women	25.79	27.00	33.70	42.00
4. Saksham Anganwadi and Poshan 2.0	18.00	150.00	150.00	870.00
5. SAMBAL	179.35	562.00	333.00	562.00
6. SAMARTHYA	1733.03	2547.11	1911.93	2496.96
Total :	2022.45	3343.85	2499.04	4031.02
PART A Total :	96108.28	26772.89	90564.35	88044.21
PART B: 30% Women specific programmes				
Demand No. 102				
Ministry of Youth Affairs and Sports				
1. Scouting and Guiding	0.11	0.45	0.23	0.45
2. Rajiv Gandhi National Institute of Youth Development	7.50	7.20	5.70	7.35
3. Scheme of Human Resource Development in Sports	0.25	1.20	1.20	0.90
4. National Programme for Youth and Adolescent Development	4.47	6.60	7.91	6.60
5. National Youth Corps	15.44	22.50	22.50	22.50
6. National Service Scheme	51.19	85.05	64.24	97.50
7. Youth Hostel	0.60	2.25	1.17	2.07
8. Nehru Yuva Kendra Sangathan	95.44	97.50	106.93	120.45
Total :	175.00	222.75	209.88	257.82
PART B Total :	113419.49	144233.58	127922.41	135175.54
Grand Total	209527.77	171006.47	218486.76	223219.75

Source: Ministry of Finance Budget Division, Expenditure Profile 2023-2024

Budget credibility analysis, also known as fiscal marksmanship, is an assessment of how governments are spending their allocated budgets as planned. In India, this analysis also has to account for both the initial budget estimates and the revised estimates. An analysis of the GBS of FY 2017–18 onwards shows that deviations of actual spending as compared to the budget estimates range from -27 percent to +45 percent (Figure 3).

Figure 3: Variation between Budget Estimates, Revised Estimates and Actual figures of GB (in percent), 2017–18 to 2021–22



Source: Gender Budgets of Government of India, 2017–18 to 2023–24

With respect to the efficacy of government spending, it is observed that ex post performance on key programs is published only by a few departments, but even this is done sporadically and with limited insights on the role of gender budgets in advancing gender equity. For instance, out of the six key departments that receive roughly 90 percent of the total gender budget, only the Department of Rural Development publishes a dedicated section on gender budgeting as part of its outcome budget.¹⁹ Even the results of ex ante gendered assessments are rarely published, despite the fact that departments are required to publish them according to the Charter for Gender Budget Cells.²⁰ In the absence of this

19 Kumaran, A., & Garg, S. (2022). Institutionalizing Gender: From Gender Budget and Beyond. Global Policy Consortium. <https://globalpolicyconsortium.co.in/2022/07/28/institutionalizing-gender-from-gender-budget-and-beyond/>

20 Department of Expenditure, Charter of Gender Budget Cells. Retrieved from <https://wcd.nic.in/sites/default/files/Charter%20for%20Gender%20Budget%20Cell.pdf>.

information, transparency and accountability in public expenditure is severely compromised, as there is no way to assess if the spending translates to the achievement of measurable targets and their impact in addressing gender inequities of that particular sector. This dearth of budget reporting weakens the budgeting process, as there is no objective way to assess the past performance of various schemes and then use that insight to determine budgetary resources for the future. As a result, gender budgeting risks being reduced to an accounting exercise.

Until a few years ago, one of the biggest challenges in accessing and analyzing budgetary data was that budgetary information was only published in non-editable formats. That made data extraction time-consuming, as it involved sifting through piles of printed documents, finding the relevant sections and then manually entering each number of interest on a laptop to build the relevant data set, before eventually undertaking the required data analysis. However, the government has now started publishing budgetary information in Excel files and is continuously putting in efforts to make historical budget data available in user-friendly formats. This has greatly assisted analysis of budgetary information, including that of gender budgeting information. However, challenges faced due to frequent decisions for scheme rationalization and scheme discontinuation as well as the non-adherence to accounting standards in preparation of gender budgets constrain analysis. This undermines the utility of GRB as a fiscal tool to address the prevalent gender inequalities.

In the absence of audits of the GBS by the competent authority, it is important for civil society to watch the budget numbers keenly, not just when they are announced but during their revisions and execution.²¹ This practice should not be reserved for those in public financial management. Those who care about gender and about vulnerable groups receiving the services they are entitled to need to care about the budget as well.

21 In reply to the RTI filed, the CAG stated that it has not conducted an audit of the GBS published by the government.

III. GRB Accountability at the Community Level

In addition to conducting budget analysis and advocacy at national levels, CSOs can also conduct their own monitoring and engagement around gender at the grassroots level. To this end, they can translate budget analysis into accessible language so that all community members know what it means for them when money has been diverted from services they were supposed to receive. This section highlights how CSOs are engaging in GRB analysis and advocacy directly with communities and local officials in Zimbabwe and Zambia. In Zimbabwe, the South African Public Service Accountability Monitor (PSAM) and Zimbabwe Women's Resource Network and Centre (ZWRCN) are training gender champions and evaluating gender sensitive service delivery through community scorecards. In Zambia, the Jesuit Centre for Theological Reflection (JCTR) is engaging with communities on social sectors, which are often the first to lose out when funding is diverted, and most likely to have their burdens transferred to women.

Zimbabwe: gender champions and community scorecards

Written in collaboration with Dorothy Hove, Rachel Gondo and Zukiswa Kota

The Public Service Accountability Monitor—based at the School of Journalism and Media Studies at Rhodes University, Grahamstown, South Africa—works in parts of sub-Saharan Africa to generate shared knowledge about the right to social accountability and the monitoring tools necessary to give effect to this right. PSAM's activities include research, monitoring, advocacy and capacity building.

This includes entering a learning partnership with Zimbabwe Women's Resource Network and Centre, an NGO committed to promoting women's social and economic justice in Zimbabwe and globally, through the power of information, networking and strategic advocacy.²² Together they created a shared theory of change aimed at mapping out the public resources management framework in Zimbabwe and using that information to inform their budget advocacy on issues to do with women, women's rights and women's

²² Zimbabwe Women's Resource Centre and Network (ZWRCN). (n.d.).
<https://www.zwrcn.org.zw/>

empowerment.

Combining their expertise in research and advocacy, PSAM and ZWRCN enhanced the level of engagement possible with government. PSAM introduced their trainings to ZWRCN's networks, using these new tools to track, monitor and hold the government to account. Through gender budget analysis and advocacy, ZWRCN realized that women's voices were missing from the budgeting process. Although local authorities conduct pre-, mid-, and post-budget consultations, such consultations were not catering to the budgetary needs of women.

ZWRCN and PSAM therefore trained a group of women to be "gender champions": community representatives trained to speak to their own needs using an engagement dialogue approach. PSAM and ZWRCN also identified gender champions within the local authorities and trained them on gender responsive budgeting.²³ These trainings with communities and local authorities helped create a level playing field where there was room for dialogue and engagement, with both sides speaking a language the other could understand.

PSAM and ZWRCN also use "community scorecards" to hold local governments accountable. With these scorecards, community members rate the services they are receiving from local authorities. From maternal health issues to water and sanitation, the scorecards cover many services that tend to have a greater negative impact on women when they are not delivered. Findings from the scorecards are then consolidated into a report that is used to engage the relevant local authority. At an annual event attended by all local authority representatives, the local council with the best community scorecard performance receives an award. Each local authority now strives for excellence because they know there is a rating system in place.²⁴

Zambia: social sector spending and community action groups

Written in collaboration with Micomyiza Dieudonné' and Muchimba Siamachoka

The Jesuit Centre for Theological Reflection is a Zambian organization that works to enhance justice and equity for all. Zambia has policies and proposed reforms aimed at actualizing gender aspirations through adequate allocation and use of resources, but JCTR has observed that implementation is slow.

²³ This training included questions such as: (1) What is gender responsive budgeting?; (2) How do you ensure that your budget is gender responsive?; (3) How do you also engage with your local communities?; and (4) How do you consult?

²⁴ Call for nominations: Gender Equality Awards. Zimbabwe Gender Commission. (n.d.).
<https://zgc.co.zw/revised-call-for-nominations/>

For one, the Ministry of Gender was abolished in 2021 and currently sits as a division under the Office of the President. Although the Ministry of Gender was incorporated into the presidency with the aim of attaching importance to its mandate, JCTR argues that the lack of a standalone ministry has limited the extent to which gender mainstreaming occurs. To this end, even when budget speeches announce progressive affirmative action, this intent is not reflected in the budget. For example, during a budget presentation speech in 2016, Zambia's then Minister of Finance announced the distribution of free sanitary towels in rural and peri-urban schools. However, implementation did not progress as expected; to date, only a few schools have received this support where it has been driven by humanitarian agencies.

Therefore, while JCTR is unable to track specific gender line items, they recognize the important role that social sector protection plays in narrowing gender gaps. From health and education to water and sanitation, proper social sector spending is critical for reducing the burden of unpaid care/domestic work that falls on women, affecting their physical health and overall quality of life and wellbeing. However, research conducted by JCTR and IBP finds that when budgets are not implemented as planned, it is often social sectors that lose out.²⁵

JCTR monitors the allocation and implementation of social sector spending that responds to gender issues. Every year, it publishes a "position paper" on the budget, outlining the previous year's budget performance and providing an overview of budget allocations to the social sector for the upcoming year. Using social accountability models and evidence-based research, JCTR then tracks how much was disbursed to specific districts. JCTR works with communities to monitor the distribution of funds for social sectors in some districts, including Ndeke, Kitwe and Simoonga.

Using a budget tracking tool, they compare how much was allocated versus how much was spent on education, health, water, sanitation and hygiene (WASH), social protection and agriculture in each district. Once the Office of the Auditor General (OAG)—Zambia's supreme audit institution—releases its report for a specific financial year, JCTR conducts a desk review of highlighted areas of concern (i.e. social sectors) to identify irregularities. They then engage with the OAG to verify some of these cases, hold a validation of the study findings and then translate the findings into their advocacy work.

JCTR finds that allocation and implementation are often different stories. Between 2018 and 2021, there were inconsistencies between how much had been allocated and how much was eventually disbursed

25 Dieudonné, M. N. N., & Mundia, C. B. (2022). Zambia: Budget Credibility and the Sustainable Development Goals. The International Budget Partnership. https://internationalbudget.org/wp-content/uploads/Zambia-Budget-Credibility-and-SDGs_Final.pdf

to some social sectors. In 2018–19, there were funding misallocations in hospitals and schools, and people could not access clean water. When analyzing the Auditor General's reports, JCTR also found that funding for hospital management, medicine, WASH and agriculture support were being diverted.

Whenever JCTR finds discrepancies in the budget and discovers funds being diverted from social sectors, they engage with community action groups to bring to their attention specific district and national budget decisions that are affecting them (decisions the community groups may not otherwise be aware of, since budget work tends to be done in technical, inaccessible language). JCTR works to educate community members and build their capacity in budget advocacy, human rights and issues of gender equity.

JCTR provides platforms of engagement between government and the recipients of different services. Sometimes officials question how the civil society researchers can know what's happening in the countryside or know that the shifts in budgets are actually affecting people's lives. Therefore, every time JCTR meets with the government, members of the community accompany them to speak for themselves on the lived realities behind the numbers. The power of the community action groups lies not just in educating communities on the budget figures and rights that affect their lives, but also in intentionally weaving the lived realities of communities into the advocacy being presented to government when the provision of funds differs from what was promised.

In conclusion, JCTR finds that it's important to pay attention to social sector spending, as it is often the first to be diverted and the most likely to leave burdens on women. To fully monitor and track expenditure of public resources using a gender sensitive lens, national budgets and plans must take into consideration the gendered realities. Budget analysis and grassroots advocacy provide a powerful argument to local government. Working with communities and allowing them to speak directly to officials about their lived realities can be persuasive to officials who might otherwise be unresponsive.

Conclusion

A government's real commitment can be seen through its budget: what is being funded, and how funds are being reallocated. When government funds are not delivered as promised, civil society can play an important role in creating compelling arguments through data and grassroots advocacy to bring attention to gaps in government implementation. CSOs involved in gender advocacy often have the most direct experience and insights into the potential impacts of budget decisions on individuals and vulnerable groups as it relates to gender equity.

There are many ways to approach holding governments accountable to gender related promises through budget execution. In the Balkans, CSO networks exchange lessons and experiences with GRB and expand each other's capacity to hold their governments to account. In Argentina, CSOs publicized their findings that the government's promises weren't reflected in the budget. In Mexico and India, CSOs and academics delved into the composition of the government's gender budget and found that gender tagging may not accurately reflect the picture of whether government spending is working towards gender equity. Budget allocations do not automatically translate into spending, or the types of spending that help improve gender equity. Community engagement and capacity building in Zimbabwe and Zambia highlighted the power of grassroots data collection and advocacy to improve GRB implementation at the community level. Citizen-generated data and CSO analysis on gender can both play important roles in helping to gather evidence and uncover the inequities inherent in the distribution of public spending.

Social accountability requires a multi-sectoral approach. Across contexts, continents and different levels of government buy-in to GRB, the CSOs we spoke with for this paper advise to not go into it alone. From the Ni Una Menos movement in Argentina to GBWN's community of practice across the Balkans, to PSAM's work across sub-Saharan Africa, CSOs are creating platforms to bring together different expertise in order to conduct more comprehensive gender analysis and advocacy. Generating a critical mass requires opening the conversation to more participants and sharing data and budget analysis with communities, think tanks, academics and journalists. Collaborating with organizations who already have experience in different spheres can amplify budget findings and call attention to the gaps between government promises and actual government spending. These movements and pushes can take decades. They may be slow and challenging, but it is worth pushing forward. There is much to learn from the experiences of CSOs who are already undertaking gender budget research and advocacy. Together we can hold governments accountable and work towards improving the gender responsiveness of budgets and systems.

Glossary

Budget credibility: IBP defines budget credibility as the difference between the budget that is approved by a country's legislature, and the actual expenditures and revenues collected during a fiscal year.

Civil society organization (CSO): The UN guiding principles reporting framework defines CSOs as "non-state, not-for-profit entities formed by people in the social sphere that are separate from the State and the market. CSOs represent a wide range of interests and ties. They can include community-based organizations as well as non-governmental organizations."²⁶

Gender: According to UN Women "Gender refers to the roles, behaviors, activities, and attributes that a given society at a given time considered appropriate for men and women. In addition to the social attributes and opportunities associated with being male and female and the relationships between women and men and girls and boys, gender also refers to the relations between women and those men. These attributes, opportunities and relationships are socially constructed and are learned through socialization processes. They are context/time-specific and changeable. Gender determines what is expected, allowed and valued in a woman or man in a given context. In most societies there are differences and inequalities between women and men in responsibilities assigned, activities undertaken, access to and control over resources, as well as decision-making opportunities."²⁷

Gender analysis: According to UN Women "Gender analysis is a critical examination of how differences in gender roles, activities, needs, opportunities and rights/entitlements affect men, women, girls and boys in certain situation or contexts. Gender analysis examines the relationships between females and males and their access to and control of resources and the constraints they face relative to each other. A gender analysis should be integrated into all sector assessments or situational analyses to ensure that gender-based injustices and inequalities are not exacerbated by interventions, and that where possible, greater equality and justice in gender relations are promoted."²⁸

26 Civil Society Organizations (CSOs). UNGP Reporting. (n.d.).

<https://www.ungpreporting.org/glossary/civil-society-organizations-csos/>

27 Gender Equality Glossary. UN Women. (2023).

<https://trainingcentre.unwomen.org/mod/glossary/view.php?id=36&mode=letter&hook=G&sortkey=&sortorder=asc>

28 Gender Equality Glossary. UN Women. (2023).

<https://trainingcentre.unwomen.org/mod/glossary/view.php?id=36&mode=letter&hook=G&sortkey=&sortorder=asc>

Gender budget beneficiary assessment: Aims to collect and analyze the opinions and experiences of men and women on how current forms of public service delivery meet their needs and how far current patterns of public expenditure are in line with their priorities. The question to which this tool offers an answer is: How do public investments in infrastructure and the provision of public services address women's and men's different needs and priorities?

Gender budget cost-benefit analysis: Used for measuring the efficacy of the economic and social costs compared to economic and social benefits, also known as social return on investment analysis. All costs and all benefits for gender equality (improvement of status of women, gender relations between women and men, better access to and control over resources for women and etc.) which are result of the implementation of a policy/project/program have to be taken into account and monetarized.

Gender budget effectiveness analysis: Includes the calculation of costs for reaching the gender goal as specified in the policy / programme. It is a specific type of economic analysis in which all costs are related with one, common effect. In cost-effectiveness the benefits are expressed in physical numbers (i.e. number of enrolled girls in schools from rural areas, decreased number of cases in treating breast cancer from preventive screening, number of vaccinated girls). The gender budget effectiveness analysis determines the ratio between costs and the gender goals i.e. effects the policy/program wants to achieve: $\text{Cost Effectiveness} = \text{Cost} / \text{Effectiveness}$

Gender budget expenditure analysis: Seeks to assess whether expenditure is used for the budgeted purpose of achieving gender equality objectives and gives answers to two main questions: (i) do public funds and material resources end up where they are supposed to in order to achieve gender equality goals?; and if diverted (ii) why are funds allocated to achieve gender equality goals diverted and for what are they ultimately used?

Gender equity: UNICEF defines gender equity as "the process of being fair to men and women, boys and girls, and importantly the equality of outcomes and results. Gender equity may involve the use of temporary special measures to compensate for historical or systematic bias or discrimination. It refers to differential treatment that is fair and positively addresses a bias or disadvantage that is due to gender roles or norms or differences between the sexes. Equity ensures that women and men and girls and boys have an equal chance, not only at the starting point, but also when reaching the finish line. It is about the fair and just treatment of both sexes that takes into account the different needs of men and women, cultural barriers and (past) discrimination of the specific group."²⁹

29 UNICEF. (2017). Gender Equality - Glossary of Terms and Concepts.

Gender indicators: According to UNICEF, “criteria used to assess gender-related change in a condition and to measure progress over time toward gender equality. Indicators used can be quantitative (data, facts, numbers) and qualitative (opinions, feelings, perceptions, experiences).”³⁰

Gender responsive budgeting: Assessing how budget formulation, implementation, reporting and oversight will address the gender specific needs of the population in order to achieve gender equity commitments. In other words, incorporating a gender perspective throughout the entire government budget. According to UNICEF: “government planning, programming and budgeting that contributes to the advancement of gender equality and the fulfillment of women’s rights. It entails identifying and reflecting needed interventions to address gender gaps in sector and local governments.”³¹

Gender budget tagging system: Governments can have different kinds of systems for tagging, labeling, categorizing or classifying budget items as they impact gender. According to an IMF working paper on gender budgeting, “a budget program or line item can be tagged or marked according to its gender impact. This helps to identify expenditure proposals according to their gender impact during budget preparation and also facilitates monitoring of budget execution. Budget classifiers can also incorporate gender codes to identify the allocations with gender impact, usually embedded in the finance management information systems.”³²

30 UNICEF. (2017). Gender Equality - Glossary of Terms and Concepts.

31 UNICEF. (2017). Gender Equality - Glossary of Terms and Concepts.

32 Alonso-Albarran, V., Curristine, T., Preston, G., Soler, A., Tchelishvili, N., & Weerathunga, S. (2021). IMF Working Paper: Gender Budgeting in G20 Countries. IMF Working Papers.
<https://www.unicef.org/rosa/media/1761/file/Genderglossarytermsandconcepts.pdf>

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<https://www.zwrcn.org.zw/>

The International Budget Partnership (IBP) headquarters:

750 First Street NE, Suite 700

Washington, D.C. 20002

Tel: +1 202 792 6833

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For more information on IBP:

info@internationalbudget.org or visit

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