

GUIDEBOOK

ON GENDER BUDGET ANALYSIS





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ABBREVIATIONS

- Civil society organizations (CSOs)
- Gender Responsible Budgeting (GRB)
- Gender responsive public financial management (GRPFM)
- Public Finance Management (PFM)
- Global Fiscal System (GFS)
- Organization for Economic Cooperation and Development (OECD)
- International Monetary Fund (IMF)
- Gender Budget Statement (GBS)
- Committee on the Elimination of Discrimination against Women (CEDAW)

INTRODUCTION: What is this Guide for?

This Guide is the result of the project Gender Budget Watchdog Network, phase II, and is intended for civil society organizations (CSOs) interested in gender responsive budgeting. GBWN project, the first and this second phase aims to increase CSOs interest in use of GRB. It is focused on gender budget analysis as the key tool for GRB and introduces GRB as a gender mainstreaming tool.

The introduction of this Guide presents an introduction to the issue, primarily in terms of elementary knowledge related to gender inequalities, gender policies and gender budgeting as a part of gender mainstreaming, as the global strategy on achieving gender equality & the empowerment of women and girls ([Gender-mainstreaming-Strategy-for-achieving-gender-equality-and-empowerment-of-women-girls-en.pdf \(unwomen.org\)](#)). Gender mainstreaming is defined as a conceptual framework, methodology and presentation of good practices and implies the inclusion of a gender perspective with the aim of transforming the institutional structure in the direction of gender equality. The first part defines the budget and the budget procedure. The second part gives a brief introduction to the public finance management cycle, defines gender-responsive budgeting, what it is and what it means, budget classifications, budget formats and the most important budget tools for GRB are listed. The third part of the Guide deals with a more detailed description of tools for gender analyzing budget expenditures. It contains basic instructions on how to analyze the expenditure side of the budget from the aspect of gender equality. Therefore, this part of the GRB Guide is necessary to introduce the GRB process. Nevertheless, it is important to emphasize the importance of this difference, because the emphasis on the process, and not on training, implies greater openness, flexibility and greater involvement of local actors. The goals of the fourth part are for readers to understand key gender issues in taxation and public revenues, to understand how public revenues and public expenditures are related, to understand the principles of how to analyze tax systems from a gender perspective. In this part, we will cover public revenues and GRB (public revenues and public expenditures as two sides of the same coin), obligations related to taxation in human rights and selected examples of how to look at the gender aspect of taxes and the tax structure. The finish part concludes and provides a checklist...

This Guide does not advocate the idea that it is possible to replace professional knowledge with skills acquired at training or seminars, no matter how well organized they are. In other words, although the participants should understand the process's essence and dynamics, they should implement the introduction of GRB in cooperation with experts. This is extremely important to emphasize, precisely because the field of gender policies should rest on professional knowledge, so that it can assert itself with the authority of knowledge and expert arguments both at the local and national level.



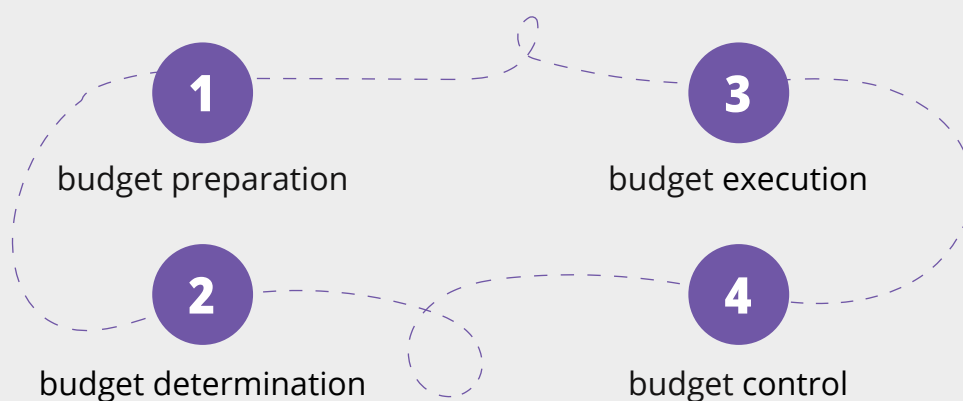
01

Definition of budget and budgeting system



The term budget comes from the Latin word “bulge” meaning a leather bag, a bag usually carried by the finance minister (hence the word bugler). The budget represents a systematized plan of state income and expenditure for a certain period, usually for a year. Systematization implies that income and expenses are classified in accordance with a certain methodology (GFS as IMF methodology, OECD methodology or others). In addition to income and expenditure, the budget also shows a deficit/surplus. In the case of a fiscal deficit, the budget contains a plan for its financing (borrowing of the state, sale of property and capital, issuance of money, consolidation on the revenue and expenditure side. In the case of a surplus, the budget contains a plan for the placement of surplus funds (premature reduction of the public debt, keeping deposits with the Central banks for periods when a deficit is realized, placement on the financial market).

The budget procedure is a process that consists of several interconnected and conditional phases:



In practice, **budget preparation includes:** budget initiative, income and expenditure planning and budget proposal preparation. **The budget initiative** represents the first budget preparation activity. The initiative for drafting the budget is most often initiated by the Ministry of Finance. It represents a set of instructions, views and suggestions related to the compilation, preparation and adoption of the budget, as well as the methodology of budget planning and balancing of income and expenditure. **Revenues are planned** based on expected macroeconomic trends, planned changes in the tax system, planned activities to suppress the gray economy, etc. When planning expenditures, the starting point is the found level, but the found level is corrected in accordance with: the expected macroeconomic framework, goals and priorities of the Government, and comparisons are made with other countries in order to eliminate distortions. When determining expenditures, the Ministry of Finance negotiates with other ministries, trade unions, etc. **The budget preparation procedure** is based on the preparation of budget drafts and proposals. The body responsible for budget affairs, approaches the drafting and proposal of the budget, by addressing the users of the budget in order to submit their requests and proposals regarding the purpose and use of funds. After collecting and examining the proposals of the budget users, the planned revenues and expenditures of the budget are reconciled. After harmonizing planned revenues and expenditures, the Ministry of Finance proposes a draft budget to the Government. Upon receipt of the draft budget, the Government conducts its own review of the budget, and sends it to the Parliament for approval.

The budget proposal, which has been determined by the Government, is submitted to the Parliament for its consideration in the parliamentary bodies. This phase is called **determining the budget**. A competent committee for finance or a budget committee functions within the parliament. The task of the competent parliamentary committee is to review and analyze the budget proposal before it comes before the deputies for decision and adoption. When the budget proposal is “passed” by the competent parliamentary committee, it is “put” and proposed to the members of the assembly for approval. The direct decision-making of the parliament on the budget basically has two stages:

- 1 within the first phase, the assembly discusses the budget in principle and adopts the budget in principle, i
- 2 in the second phase, the assembly discusses the budget in detail and decides in detail.

The decision of the assembly on the budget represents the final part of compiling, drafting and adopting the budget. In budgetary practice, there is a possibility that the budget is not adopted before the beginning of the year for which it is adopted. The reasons can be political, economic, social, legal and others. In such cases, and for the regular performance of the functions of the state and its organs, temporary financing is used. The procedure of temporary financing takes place in accordance with and within the framework of the budgetary procedure established by law.

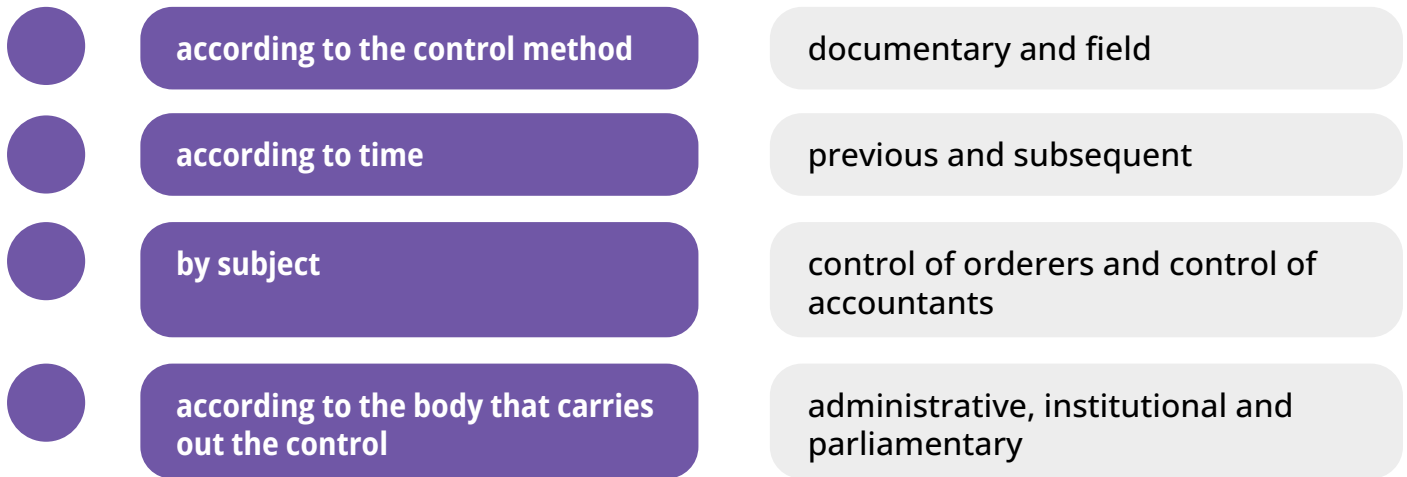
When the representative body adopts the budget, its implementation begins. The process of executing the budget is regulated by legal regulations, which regulate the manner and procedure of collection and spending of budget funds. Budget execution consists of two parts:

part 1 revenue collection

part 2 distribution of income by users and holders.

At the end of the budget year, the Government is obliged to send the final budget account to the Assembly. The goal is to verify in the parliamentary procedure whether the funds were used in accordance with the Budget Law. The final budget account combines the final accounts of all direct and indirect budget users. The structure of the final account is similar to the structure of the budget. The final account contains a general and special part, as well as the balance sheet of the state.

The subject of budget control is all phases of the budget procedure, especially budget execution. In other words, Budget control represents a set of measures and activities aimed at checking the collection and distribution of budget funds in a financial sense with the application of special forms and methods. The forms, that is, the type of control depends on the applied method, control time, control subject and control body. Based on the above criteria, we distinguish the following forms of budget execution control:



Administrative control consists of the control of a lower authority by a higher one within each ministry. Accounting and judicial control is carried out by the Budget Inspection, which is organized as an independent body within the Ministry of Finance. Political control is carried out by the assembly based on the report of the State Audit Institution - a body that is independent from the Ministry of Finance.

The profile of the budget system is determined by the degree of centralization (decentralization) in budgetary rights, as well as the choice of budgetary unity (financing of public spending through the budget) or pluralism (in addition to the budget, public funds, capital budgets are used to finance public spending). Hence these are the different conceptions of the scope of the budget - the central budget or the budget of the central government (revenues and expenditures of the highest authorities), the consolidated budget (includes provincial and local authorities) and the quasi-fiscal budget.



02

Gender responsive budgeting



2.1 Gender Responsive Public Financial Management

The term “public financial management” usually describes the elements of the annual budget cycle, which usually focuses on budget preparation, budget determination, budget execution and budget control. There is a consensus about the objectives of the public finance management system. Maintaining overall fiscal discipline remains the first goal of the public finance management system and deals with the interaction between two variables: income and expenditure. The public finance management system should ensure that public resources remain allocated to the agreed strategic priorities and encourage redistribution from lower to higher priorities to ensure the efficiency of allocation. It should also ensure operational efficiency by achieving maximum value for money in service delivery.

Effective management of public finances is the basis for sustainable economic development and contributes to the country's macroeconomic stability, trust in institutions and benefits citizens and the economy. It contributes to citizens having better health, social and other public services and a higher standard of living.

The budget, as a part of public finance management, does not only represent economic means, but political priorities are also expressed in it. Therefore, budgets are not gender neutral. They affect women and men in different ways and reflect the unequal distribution of power within society, such as economic differences, different living conditions and proper social roles. Gender budgeting tends to make visible the impact of budgets on gender equality and to turn them into instruments that contribute to increasing gender equality. Gender budgeting includes all levels of territorial division of power, national, regional and local. Gender budgeting includes all phases of the budget process and implies a gender-sensitive analysis and assessment of budget restructuring.

It is important to point out that gender budgeting is an integral part of including the principle of gender equality in all areas (gender mainstreaming). To achieve the inclusion of the gender equality principle in practice, we must analyze budgets and policies together. In order to close the gap between policy and funding, budgeting and policy making must be closely linked. Gender budgeting is therefore not limited to policies in certain areas, but policies in all areas should be subject to gender budgeting. This is the difference between gender-responsive budgeting and GRB in the management of public finances. GRB is a broader term, and it should not be equated.

Mainstreaming gender perspectives into the whole process of public finance management. This is a comprehensive approach integrating gender perspectives from strategic planning to budgeting and implementation, as well as auditing and evaluation. It reflects full implementation according to the definition of the Council of Europe. In principle, gender budgeting can be integrated into all stages of the regular budget cycle¹.

Gender responsive public financial management (GRPFM) is the budgets for men and women, boys and girls. GRPFM does not require a new approach to budgeting but rather an explicit recognition of the existence of gender elements paired with an adaptation and reinforcement of existing institutions and tools. Although GRPFM efforts have predominantly focused on the needs of girls and women, they should NOT detract from boys' and men's development needs, as well as the needs of young and elderly, people with disabilities, etc.

1 file:///C:/Users/Marija/Downloads/gender%20budgeting-MH0319275ENN.pdf

GRPFM is grounded in the understanding that public budgeting decisions and Public Finance Management (PFM) systems affect the economic and social outcomes for men and women, young and elderly, people with disabilities, etc. Improvements in gender equality are considered integral to a country's development objectives and they require adequate budget allocations and a strong PFM system to ensure those allocations are made and implemented as planned. GRPFM requires understanding the context of gender inequalities, how they arise, what are their underlying structural causes, and how their manifestations can be tackled. However, governments typically have a range of levers through which public policy can be advanced of which GRPFM is one.

The introduction of the gender equality principle in the budget process implies a gender analysis of the budget and the restructuring of income and expenditure to improve gender equality. There is no single way to implement gender budgeting, but there are certain standard analytical procedures, steps and technical instruments on which every process of gender budgeting rests. Each process of gender budgeting implementation consists of three key phases: budget analysis from a gender perspective, budget restructuring based on gender analysis, and integrating gender as an analytical category into budget processes.

The first phase, the analysis of the budget from a gender perspective, is a necessary step that shows that the budget affects women and men differently through the allocation of services, transfers and benefits aimed at citizens. To carry out this type of analysis, gender-disaggregated data on the end users of budget programs, program activities and projects is needed. A deeper analysis should show the degree to which the budget met the needs of the recipients, whether and to what extent the gender-specific needs and roles of the recipients were met, the challenges and barriers faced by those who did not get access to the funds, the degree to which the budget reduced, worsened or left unchanged gender inequality, (dis)connection of public policies and budget decisions and reasons why the budget should take into account the different degree of participation of women and men.

The second phase refers to budget restructuring based on gender analysis, and it includes defining and proposing measures to reduce inequality.

The third phase aims to integrate gender as an analytical category in the management of public finances. This phase is a complex and dynamic process of translating public policies into a budget process that takes place inside and outside the institutions and includes examination, analysis, checks inside the institutions and in the field, in order to consider, the real and changing needs of women and men, girls and a boy.



2.2 Budget formats and Entry Points for GRB

A budget is a quintessential political process whereby scarce resources are allocated to meet socially desirable objectives. A set of processes and procedures that relate the expenditure of funds to the accomplishment of planned objectives. Attempts to allocate financial resources through political processes to serve different human purposes. There are several classifications of budgets: economic, administrative, functional and programmatic.

Economic budget classification puts in focus current and capital expenditure. Expenditures for goods and services that are likely to last less than a year, including all government operating cost (salaries of civil servants, utilities for government building, office supplies), as well as support programs (subsidies to firm and household, scholarship for pupils and students, etc.). Capital expenditures is expenditure of goods and services that are used for longer than a year (such as equipment, furniture, buildings, land, infrastructure, etc. but also maintenance of roads and buildings).

Administrative budget classification expenditure classified according to the government unit, agency, ministry responsible.

Functional budget classification expenditure classified according to the function or purpose they are spent on. These categories are standardized, for example administrative services, education, social protection, health.

Pragmatic budget classification grouped expenditures according to the same goal, into a programme and the related set of activities.

We distinguish the following budget formats:

1. Line-item-budgeting is often referred to as traditional budget, where inputs, revenues and expenditures, are presented only in economic and administrative classification, but not programmatic. This budget format gives very little information on the government's objectives and goals, but whether what is planned to be collected via taxes and other sources, and what is going to spend on specific purpose (salaries, subsidies, purchases of goods and services, etc.) as well as on which ministries, agencies. Traditional budgeting is primarily an incremental planning process, where budget from previous period serve as a starting point for the next budget and only adjustment is made based on projections (e.g., inflation, revenue estimation). It is argued to promote the status quo and serves as bookkeeping exercise only.
2. Zero-based budgeting assumes that budget is planned from the beginning each year, making it the most radical form of budgeting. It implied that all budget allocations are reinvented each year and as such is not feasible but rather an ideal – government spending is largely defined by existing contracts and rights granted under existing laws, so it cannot be abolished, moreover, governments do not have resources to rethink each and every expense on a yearly basis. The underling idea, however, that budgeting should be more than just “business as usual” is plausible and partially reflected in a more advanced form of budgeting (programmed, performance, budgeting).

3. Programmed-based budgeting represents a classification of budget into programs, then into activities that are the basis of budget allocations – the fund is allocated to the programs rather than economic items (e.g., Salaries).
4. Performance budgeting or results-based budgeting is typically containing performance information (objectives, key performance indicators), links inputs (the amount of money spent) with results (outputs and outcomes) and, thus, allows for the monitoring of the achievement of set goals and targets – making it an important tool for increasing government transparency and accountability, including for promoting gender equality.

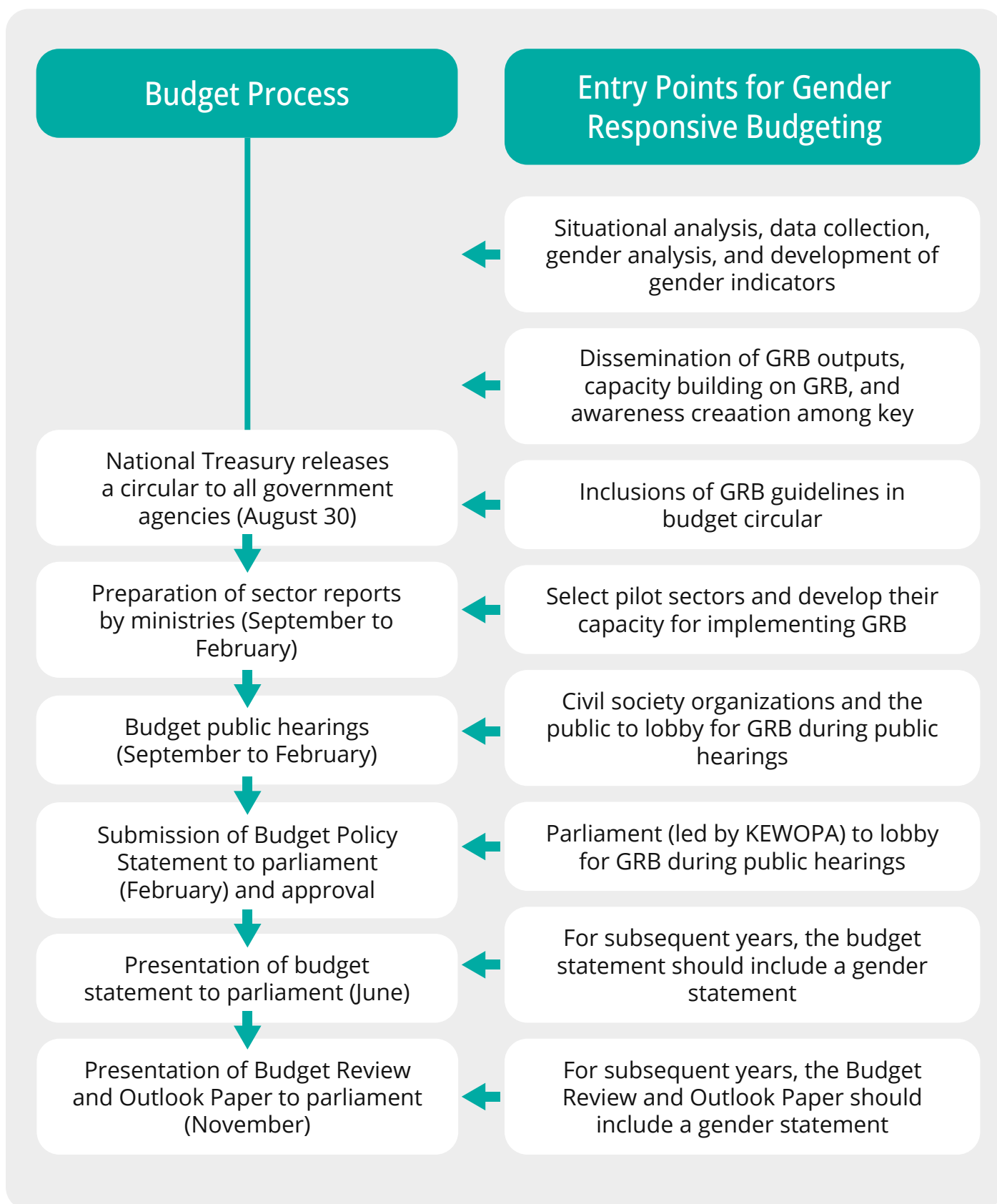
This advanced form of this budget format is also called performance budgeting, or results-based budgeting, underlining that existence of expected performance is driving the budget allocations. It facilitates linking strategic planning with medium-term and annual budgeting and performance management.

A number of recent studies argue for integration of gender-responsive approach into all stages of the budget cycle.² (Anwar, Downs, and Davidson, 2016; Downes, von Trapp, and Trapp, and Nicol 2017; IMF 2017, Stotsky 2016). Such an approach does not entail a new approach to budgeting or additional and separate funding, but rather a clear acknowledgement of differing financing needs stemming from gender and adaptation of existing budget institutions and tools to account for this. The key point is to define the critical entry points of the budget cycle for gender-related issues, including the tools to assess policies, and the insurance that the policies approved by the government are funded and implemented efficiently and effectively (IMF, 2017).

2 Council of Europe (2005), Final report of the Group of Specialists on Gender Budgeting (EG-S-GB), EG-S-GB (2004) RAP FIN; Equality Division, Directorate-General of Human Rights, Council of Europe, Strasbourg, (available at http://www.mpsv.cz/files/clanky/12462/GenderBudgeting-report2005_En.pdf); Stotsky, J. (2016), 'Gender budgeting: fiscal context and current outcomes', International Monetary Fund working paper, WP/16/149, Washington DC; Elborgh-Woytek, K. et al. (2013), 'Women, work and the economy: macroeconomic gains from gender equity', International Monetary Fund staff discussion note, SDN/13/10 (<http://www.imf.org/external/pubs/ft/sdn/2013/sdn1310>); Downes, R., von Trapp, L. & Nikol S. 2017. Gender budgeting in OECD countries, OECD Journal on Budgeting, Volume 2016/3 ([Gender-Budgeting-in-OECD-countries.pdf](#))



Figure 1: Aligning Gender-responsive Budgeting to the Budget Process in Serbia



2.3 Budget Tools for GRB

Gender Responsive Call Circular - The purpose of the call circulars is to instruct government agencies on how to submit demands for the coming year. It usually provides instructions about the budget ceiling, priorities for budget allocation, a guideline for drafting and submitting the budget. Budget ceiling: It usually tells each agency what its budget “ceiling” for the next year is i.e., how much the Ministry of Finance of Planning Commission is planning to allocate to that agency.

Priorities for budget allocation - in some cases, the call circular describes government priorities that should be addressed in the coming year’s allocations. Guidelines for drafting and submitting the budget. The circular also gives a range of other instructions to the government ministries and other relevant institutions that are financed by the central budget about how they should present the motivations for this budget. The planning and budget officials within the ministries and institutions then use this format to draw up their budget submissions. These submissions are subsequently inspected by, and negotiated with, the Ministry of Finance of Planning Commission before going to the next approval entities, usually the Cabinet and Parliament.

Examples from the region: FBiH

Excerpt from FBiH Budget Instructions No 1. 2022-2023

„... we remind that the BPMIS is upgraded with a gender-responsive budgeting module. Regarding this budget, users are asked to provide information on gender-responsiveness of the proposals. Budget users are advised to include information on expected results and impact on gender equality ... as well as performance indicators disaggregated by sex and provide description on expected number / percentage of women and men as ultimate beneficiaries. Moreover, it is necessary to consider application of Article 8 of BiH Gender Equality Law, in terms of creating special measures for disproportionately excluded groups, i.e. women/girls, ..“



Gender Budget Statement - A gender budget statement (GBS) is a key tool for GRB work, as it helps showcase the gender responsiveness of the draft budget at the time of its presentation to Parliament. It is a statement or report from the government on how gender issues are addressed by budgetary policies, expenditure and revenue, and summarizes gender impacts of the budget. It also can show systematically how policy commitments to gender equality and women’s needs are followed by budget allocations. Gender budget statement is an accountability document produced by the government to present its efforts towards gender equality. It can present the results of gender budget analysis and put forward recommendations on further changes to objectives, activities and measurement indicators. A GBS may thus contain both past and future implications of budgets in addressing issues of gender inequality. The form and contents of a GBS are good indicators of the transformative potential of GRB activities: e.g., a GBS with limited gender indicators of technocratic counting exercises is not very promising, while a GBS presenting a full account of key challenges in inequalities and ways to overcome it by means of policies and budgets would open more worthwhile transformation paths.

Any government can issue a GRB statement utilizing one or more of the above tools to analyze its programmes and budgets and summarize their implications with a number of key indicators. It requires a high degree of coordination throughout the public sector. Ideally, the Gender Budget Statement includes information from each sector.

Examples of Gender Budget Statement's – Albania

A Gender Responsive Budgeting Annex, for each of the three phases of the process, is produced and included in the Medium-Term Budget Program document, each year by the Ministry of Finance and Economy. The annex provides general data on the status of GRB and also an exhaustive list of the Line Ministries and other central government institutions that have effectively included GRB in their MTBP documents, specifying also the level of engenderment of the budget program as well as the cost related to the GE activity. Example:

<http://www.financa.gov.al/programi-buxhetor-afatmesem-2020-2022-faza-iii/>

For analysis GRB it is necessary to know gender budget analysis tools, both related to public expenditures and public revenue. It is especially important to understand which GRB tools to be used in different stages of the budget process.

Figure 2: GRB tools



OECD typology of selected GRB tools:

Ex - ante GRB tools is Ex ante gender assessment, gender budget baseline analysis, Gender needs assessment, Concurrent gender budgeting approaches, Gender perspective performance setting, Gender perspective in resource allocation, Gender related budget incidence analysis.

Ex - ante gender impact assessment is assessment of a single budget measure before its inclusion in the budget with a specific interest on the impact of the implementation of such measure in the lives of women and men.

Gender budget baseline analysis is periodically conducted to assess how the existing allocation of government expenditures and revenues contributes (or otherwise) to gender equality. This analysis is conducted before the budget formulation process to assess how the baseline allocation of government expenditures and revenues impact gender equality. Information from this analysis can be used to help guide further resource allocation decisions and ensure that the draft budget proposal addresses gender equality gaps where they exist. Such an analysis is usually conducted by the central budget authority (or under its authority).

Concurrent gender budgeting approaches: Gender perspective in performance setting, Gender perspective in resource allocation, Gender related budget incidence analysis and Tracking gender equality expenditure.

Gender perspective performance setting requirements prescribing that a minimum proportion of budget-related performance objective be linked to gender-responsive policies.

Gender perspective in resource allocation requirements prescribing that a minimum proportion of overall budgeted resources be allocated towards gender-responsive policies.

Gender related budget incidence analysis the annual budget is accompanied with an official assessment, conducted by the central budget authority (or under its authority) of the budget's overall impact in promoting gender equality, including a gender – disaggregated analysis of specific policy measures (both revenue-and expenditure-related)

Ex-post GRB tools is: Ex post gender impact assessment, Gender audit of the budget, Gender perspective in spending review.

Ex post gender impact assessment assessing individual budget measures, after their introduction / implementation, specifically for their impact on gender equality.

Gender audit of the budget - independent, objective analysis, conducted by a competent authority different from the central budget authority, of the extent to which gender equality is effectively promoted and / or attained through the policies set out in the annual budget.

Gender perspective in spending review in the context of a national spending review, gender is routinely included as a distinct dimension of analysis.

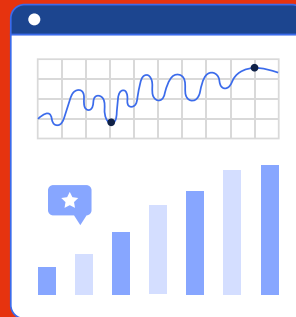
Through analyzing the use of tools by the OECD countries that have applied gender budgeting, there appears to be three broad categories of gender budgeting system

- 1** Gender-informed resource allocation whereby gender assessments inform individual policy decisions and funding allocations.
- 2** Gender-assessment budget where there has been a gender assessment of the budget.
- 3** Needs-based gender budgeting where a gender needs assessment forms part of the budget process.




03

Tools for gender analyzing budget expenditures




3.1 Expenditure Tracking for Gender Equality

Expenditure tracking for gender equality survey seeks to assess whether expenditure is used for the budgeted purpose. Gender-sensitive policy assessment concerns the actual or potential impact of policies, political programs and strategies on gender relations. Assuming that political decisions on the distribution of resources always reflect gender relations, their gender-specific effects are examined and answers to the following questions are sought:³

1 Do public funds and material resources end up where they are supposed to 

This refers identifies actual flows of public funds in a program or budget sector, determines to what extent public funds reach service providers.

2 Why are funds diverted 

If the amount of funds allocated for a program or budget line differs from the amount of funds received by a specific service provider, we have a money leak. The second question serves as an analytical instrument to explain why the leakage of funds occurs. Practically, why do some schools receive more public money than others. This instrument is used by donor agencies to monitor the spending of public money. And CSOs can use this instrument to monitor public spending in order to increase the responsibility of local authorities in relation to citizens' demands. For example, in Novi Sad, a network of CSOs was formed, which deals with monitoring the public spending of the city budget and monitoring whether the needs of the citizens are met (in Project: Budget tailored for women citizens: Towards the implementation of gender equality in Novi Sad).

Table 1: Share of gender responsive budget programs in the total budget for 2018, 2019 and 2020.

Year	Budget (total)	Amount allocated for gender-responsive budget programs	% of Budget (total)
2020	29.130.251.112,85	3.117.398.535,00	10,70%
2019	25.963.389.927,00	2.693.380.910,00	10,37%
2018	24.487.953.296,04	2.505.696.124,00	10,23%

Source: Decision on the Budget of the City of Novi Sad for 2018, 2019 and 2020.

³ Budgeting to End Gender Inequalities in the Education Sector | The Consortium on Gender, Security and Human Rights (genderandsecurity.org)

In the aforementioned project, the total expenditures for gender-sensitive programs of the city budget for three years were analyzed. It can be concluded from the table that the percentage allocated for gender-sensitive programs increases slightly from year to year.

Expenditure tracking captures actual spending compared to what is planned in the budget. It follows budget allocations from central government to ministries and local authorities and captures how disbursements support public service delivery. Expenditure data needs to be complemented with information on what is done with resource disbursements and to what extent spending responds to people's priorities and needs. This can include quantitative and/or qualitative analysis of service delivery based on the assessments of quality, accessibility and cost of services and user surveys. Strong governance structures and data transparency are also important to respond and remediate the misuse of public funds, when identified through effective resource tracking.

Tracking expenditure for gender equality is also referred to as “gender budget tagging” and helps to quantify dedicated financial flows.

In order to understand the impacts of public spending on gender equality, tracking of expenditure focus not only on budget policies that are explicitly labelled as such (examples include expenditure allocated to the national gender machinery, such as the Ministry / Agency for Gender Equality, or expenditure allocated to addressing gender-based violence) but also on policies that are provided to the general public but target a specific gender (for example, a project focusing on decentralization and local governance that has a specific objective to strengthen women's participation in decision making at local level).

Expenditure promoting gender equality - Specific gender-related equal opportunity programs (public expenditure focusing on paid maternal leave, subsidized childcare to allow women to work, a program designed principally to prevent or respond to gender-based violence, a program to educate and mobilize men and boys to become advocates against gender-based violence in their community).

Expenditure with expected gender impact – General public services targeted specifically at or used mostly by a specific gender (programs to support high-technology start-ups with specific initiatives to support women tech entrepreneurs, an investment project to construct a new metro line, that seeks to improve women's use of the transport system by providing secure street lightning around stations).

General public services that operate without a specific focus on gender of gender equality (a program to support local farmer's access to microcredit to purchase agricultural inputs such as pesticides or fertilizers that does not address gender biases in access to and over agricultural inputs, a program targeting youth unemployment that does not address marginalization of migrant boys).

Countries with a robust budget classification system can capitalize on such a system to track budget expenditure throughout the budget's formulation, execution, and reporting cycle. Embedding the classification in the government's chart of accounts (the accounting classification) ensures that every transaction can be not only presented in the annual budget proposals but also reported in accordance with any of the classifications used (administrative, economic, functional, program) in the government's in-year budget reports and annual financial reports. If this embedding is done at the budget line item or program code level, those budget line items, or program codes could be “tagged” to give an overall understanding of expenditure

targeting gender equality. All tagged items should be monitored by the Ministry of Finance to ensure that monitoring of such expenditure is part of the budget process and not a separate institutional mechanism.

Tracking tools and methods for identifying expenditures directly or indirectly linked to GRB initiatives in the budget. Tools that are used for the tracking of expenditures can be adapted to include specific elements that enable an easier tracking of gender related expenditures.

Easier when program and performance budgeting are used but is not impossible also when using line budgeting or zero budgeting.

Example from Albania

The scope of integrated Albanian Financial Management Information System (AFMIS) is to maximize the efficiency and transparency of budget planning, execution, and reporting.

Key priorities of AFMIS are:

- Linking strategic planning and budgeting
- Improving the medium-term planning and budget preparation process
- Strengthening program and performance budgeting
- Facilitating the inclusion of Gender Responsive Budgeting within the MTBR by specifically tracking Gender Related Key Performance Indicators (KPI) and outputs.

IPSIS is the Integrated Planning System Information System that provides the opportunity to track gender indicators included in the strategic/policy documents.

3.2 Gender-disaggregated public expenditure incidence analysis

The lack of gender-disaggregated information on locating and using public services stems from the fact that the budget does not specify potential users. Gender disaggregated public expenditure Incidence analysis tends to correct this, examining which part of state expenditures, within the given program, goes to the benefit of men, and which part goes to the benefit of women. This instrument measures the distribution of budgetary resources between women and men, girls and boys, by estimating the unit cost of a service, calculating the extent to which each group uses it. This instrument involves two steps. First, unit costs for a specific government program are calculated, or estimated. Then the obtained costs are recalculated in relation to the number of potential users of the given program. Based on the above, it is possible to calculate how much the state allocates for which group. In primary education, for example, the use of public expenditure for girls is the value of public expenditure for primary education multiplied by the ratio of girls enrolled in primary school to the total number of primary school enrolments. Likewise, the analysis can be carried out in the field of health services.

The key question is: How many funds does the state budget direct to whom? This quantitative tool can be used to assess the distribution of direct payments (financial benefits and transfers) or public services provided.⁴

In order to carry out type of analysis quantitative data about beneficiaries (e.g., the number of individuals by sex utilizing or consuming specific public services or receiving financial transfers) and unit cost of providing the public services is required.

The calculation of incidence of public expenditure of a particular service can be calculated by multiplying the unit cost of providing a particular service by the number of units utilized or consumed by women and men (or girls and boys).

As in also the case with other instruments, it is important to note that mere disaggregation between women and men is only the starting point and might prove to be too aggregate as it could hide a lot of the differences respective to women and men. So, it is important to use cross-sectoral data sets wherever possible. Thus, the final step of the analysis involves aggregating individuals of households into subgroups in order to be able to assess how the public expenditure is distributed across different groups of women and men. The most common variable used, among others, to form these groups is income, other cross-sectoral analysis of importance may include ethnicity, age, and geographic location (e.g., urban/rural).⁵

Table 2: Example of gender disaggregated expenditure incidence analysis of active labor market policies in the Republic of Serbia - first step of gender-disaggregated public expenditure incidence analysis

Measures of active job search	Participants	Women	Share of women	Men	Share of men
Training for active job search	35962	20.085	55,85%	15.877	44,15%
Self-efficacy training	2823	2.111	74,78%	712	25,22%
Training for the development of entrepreneurship	13686	6.266	45,78%	7.420	54,22%
Training for the labor market	63	34	53,97%	29	46,03%
Training at the employer's request for the unemployed	708	353	54,98%	352	45,02%

Source: Work report, pp. 18-24, [ZVEŠTAJ O RADU NSZ ZA 2021.pdf](#)

4 Hadžiahmetović, A., Đurić-Kuzmanović, T., Klatzer, E. & Risteska M. 2013. Gender Responsive Budgeting, UN Women, pp. 163.

5 Item, pp.164-166.

In the first step, the participation of women and men in the total participants of the learning process on the labor market is calculated.

Table 3: Example of gender disaggregated expenditure incidence analysis of active labor market policies in the Republic of Serbia - second step of gender-disaggregated public expenditure incidence analysis

Training for active job search	Cost per participant (in RSD) (in 1,000s)	Women	Men	RSD spent on women (in 1,000s)	RSD spent on men (in 1,000s)
Self-efficacy training	2.264.614	20.085	15.877	1.264.787	999.827
Training for the development of entrepreneurship	377.435	2.111	712	282.246	95.189
Training for the labor market	1.132.307	6.266	7.420	518.370	613.937
Training at the employer's request for the unemployed	15.975	34	29	8.622	7.353
Training for active job search	31.950	353	352	17.566	14.384

Source: Work report, pp. 18-24, [ZVEŠTAJ O RADU NSZ ZA 2021.pdf](#)

In the second step of the analysis of the measures, the total spending in dinars on women and men is calculated for each program that was offered on the labor market.

Despite the fact that every government should evaluate the services it provides and identify who uses them, this task is almost impossible in many countries. In order to establish these expenditures, it is necessary to know accurate data on the use of public money and its distribution, which are not always available at the national, regional and local levels. For example, they can be in the form of administrative notes, such as binders, school and health records that are not always systematized.

3.3 Gender-disaggregated beneficiary assessments

Gender-disaggregated Beneficiary Assessments enables the voice of citizens to be heard. It is used to determine the views of women and men on whether the models of government spending and its related programs and services are in accordance with the priorities of citizens and whether the supply of certain services is adequate. Namely, political priorities do not automatically coincide with the needs of different social groups. Men and women have partly different interests and needs and different benefits from government benefits. Gender-disaggregated Beneficiary Assessments is an instrument that should help establish the priorities of different social groups in terms of public utility, to what extent certain groups are satisfied with the currently offered opportunities, and whose priorities will be satisfied by certain planned measures, and which will not.

The actual and potential benefits of the public spending policy are examined by looking for answers to the question of how a certain group of citizens would share the budget pie from the position of the Minister of Finance. The answers are also analyzed considering how the current budgetary policy of the government satisfies the interests of men and women, girls and boys.

Questions 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 disaggregated beneficiary assessments is a tool that serves to collect end users' assessments of the extent to which the current quality of public services meets their needs. This research technique is used to ask actual or potential end users whether public spending policy matches their priorities.

Data for this analysis can be obtained from quantitative sources (public opinion polls, attitude and perception polls, and the like) and qualitative sources (participatory assessment methods, focus group discussions, participant observation). A combination of qualitative and quantitative methods of user evaluation is the interview. With the mentioned methods, it is very important that the collected ratings of users are classified by gender and, if possible, by other criteria depending on the purpose of the survey (e.g., age, class, urban, rural...)⁶

The choice of evaluation method depends on the available resources, on the question of whether statistical representativeness as a quantitative indicator is more important or participatory elements and information of a qualitative nature. It is important to note that qualitative tools (for example, a survey) can lead to statistically representative results, but this method does not allow discussions and social learning. On the other hand, qualitative tools (e.g., Discussions, and participatory assessments of participants) imply an interactive learning process, but do not lead to statistically significant results. Therefore, the ideal scenario is a combination of qualitative and quantitative results.

6 Hadžiahmetović, A., Đurić-Kuzmanović, T., Klatzer, E. & Risteska M. 2013. Gender Responsive Budgeting, UN Women, pp. 167-168.



The Gender disaggregated beneficiary assessments method can also be used by government agencies or public administrations that want to improve the quality of public services. In addition, this approach is widely used by civil society and researchers. In addition to the assessment of specific services, this approach can also be used to ask citizens about the allocation of budget funds, whether they are satisfied with the current distribution of budget funds and how they would perform reallocation. The Focus tool is especially important for groups of non-governmental organizations and citizens who want to influence the reallocation of resources by advocating a specific measure, policy, or action. The method can also be used to assess users' opinions on the ratio of public revenues and public expenditures, on their opinion on the tax burden, whether they would be willing to pay higher taxes to finance higher public spending, a new gender-sensitive budget program or budget unit. Or vice versa, are they already too heavily taxed, so their activities are reduced or moved to the gray zone, and therefore they advocate a reduction in tax rates or an increase in tax benefits⁷.

3.4 Gender disaggregated analysis of the impact of public expenditure on time use

Gender disaggregated analysis of the impact of public expenditure on time use is a so-called time budget study. This is the central analytical instrument of gender budgeting, with the help of which it is examined how the existing public revenue and expenditure policy affects the time budgets of men and women. At the same time, it should enable the time that women spend on unpaid work to be taken into account in the budget and political analysis. It is calculated to what extent public budgets rely on unpaid work, such as taking care of children, the elderly, the infirm and the sick, cooking, housekeeping and the like.

The application of this instrument presupposes time budget studies, which as a rule are not developed at the national level, but can be found in the form of case studies, both inside and outside the government sector. Available time use studies show that women spend part of their time doing unpaid work, caregiving and care work in the private household. Since these jobs are not valued monetarily, they are not reflected in macroeconomic models, although they have great economic importance. In other words, the goal is to reveal the macroeconomic implications of unpaid work in social reproduction. This could ensure that the time women spend doing unpaid work is monetarily valued and entered into the gross national income calculation as "household income".

The transfer of social affairs from the public to the private sphere represents only a shift of costs from the paid (public sector) to the unpaid sector (private households). This primarily affects the time budget of those who have to do this work in the private sphere, usually women. Data for such an analysis can be obtained, for example, by calculating the amount of additional work per woman, if some state services were to be abolished, or by monetary expression of unpaid work according to the market prices of these jobs.

Questions to which this tool offers an answer is:

How do expenditures impact differently on women's and men's time use?



7 Hadžiahmetović, A., Đurić-Kuzmanović, T., Klatzer, E. & Risteska M. 2013. Gender Responsive Budgeting, UN Women, pp. 170.

In order to use this tool, it is necessary to gather information about how women and men use their time. The source of information about the time used is time use surveys, classified by gender and other variables, such as age, number of children, level of professional education, household size, etc. carried out by statistical bureaus.

The question remains how budget expenditures and reallocation of expenditures affect the time budget of women and men. In this context, there are several approaches:

- 1** Calculation of the “reproductive tax” defined as the share of the value that a person spends on unpaid reproductive work in order to sustain society. Changes in the estimate of the reproductive tax can be linked to changes in other taxes.
- 2** Calculation of input-output matrices that includes unpaid care as input and output, as well as social sector expenditures.
- 3** Calculation of spending time and money of the household on services, health, education, computers, transportation. Changes in time consumption can be linked to changes in public expenditures.

Gender disaggregated analysis of the impact of public expenditure on time use is a tool used by analytical departments in public administration as well as scientific research institutions that conduct analysis of the impact of specific policies or budgets on time use and unpaid work.

Due to the quantitative nature of this tool, civil society organizations have a very important role in introducing systematic data collection on time use through time use surveys, as well as introducing additional accounts through lobbying and advocacy initiatives. Civil society actors can contribute to draw attention to the importance of unpaid time through time use studies or pilot trials on rough estimates of the volume of unpaid work or the implications of budgeting on the growth or decline of the amount of unpaid work.

Case study: Project of gerontic housewives as a reduction of unpaid work in the household - quantitative and qualitative analysis.

The minimum wage, the average wage, the average wage of a man or a woman or wages for similar related activities in the market economy can be used as a basis for calculating the monetary value of unpaid work.



04

Tools for gender analyzing budget revenues



4.1 Taxes as an issues of gender equality

Taxes are an important source of public revenue. Public revenue finances budget expenditures. Public services and public investment key to promote equality and women's empowerment. Tax policies can potentially address some key gender inequalities and reduce it/or increase gender inequalities (e.g., gender pay gap or gender wealth gap):

- Contributions to public revenue based on ability to pay principle
- By the way how taxes are designed
- By what is taxed how much (tax system).

Different impacts at individual level depend on who pays how much in taxes, ability to pay principle and Gender wage gap / income inequality.

Depending on how they affect the economy, taxes are divided into:

- 1** **Direct taxes** (Personal income tax, Social Security Contributions, Corporate income tax, Wealth taxes, inheritance taxes, etc.)
- 2** **Indirect taxes** (Value Added Tax, excise taxes, import duties)
- 3** **User fees** (charges for use of public services (e.g., on health, education, water, sanitation, electric, etc.))
- 4** **Other**, e.g., royalties from natural resources.

Human Rights framework as state obligations operates within the Human Rights Body (CEDAW, International Covenant on Economic, Social and Cultural Rights...):

- Prohibits discrimination against women in all its forms
- Obligates States to condemn such discrimination and to take steps „by all appropriate means and without delay “to pursue a policy of eliminating such discrimination.

Seven principles of human rights framework:

1. satisfaction of minimum essential levels of economic and social rights,
2. requirement of progressive realization,
3. avoidance of retrogression
4. **non-discrimination & promotion of substantive equality**
5. **use of maximum available resources**
6. requirement of participation, transparency and accountability
7. compliance with their extra-territorial obligations



Principle of non-discrimination and substantive equality. Individual taxation to ensure principle of non-discrimination. Joint income taxation might be discriminatory (on average higher income earner benefits (more men), partner with lower income possibly pays effectively more taxes, disincentives for (female) labor market participation, separate taxation improves women's bargaining position in the household).

Tax refunds going to the higher earner might be discriminatory. Higher income earner benefits (more men) and assumption of equal sharing of income within household cannot be upheld. Income of all sources taxed equally to ensure non-discrimination.

Favoring capital income over other sources of income as discriminatory – men earning more capital income. Income tax deductions and exemptions. Analysis of who benefits – do women and men benefit equally (?), e.g., tax deductions for full time-employed, for private pension fund shames.

4.2 Gender-disaggregated tax incidence analysis

Calculating the tax burden of different groups of citizens and their households presupposes the existence of data or estimates on household income and expenditure. The advantage of Gender disaggregated analysis of the impact of public expenditure on time use, as an analytical instrument, is to assess the burden of different population groups with direct and indirect taxes. Tax policy has a different impact on women and men, burdening them unequally and (de)stimulating their opportunities. Since women on average earn less than men, they, as a rule, pay less in direct income tax. In the case of indirect taxes (VAT, excise), this relationship can easily change in the opposite direction. Men and women consume different products and services, with women most often taking responsibility for daily purchases in the household. For example, consumption patterns in female-headed households are more focused on nutrition and education than in male-headed households.

Value-added taxes and excise taxes burden poor groups of the population more than the rich, since they spend a relatively large part of their income on necessities of life. Similar steps are taken when introducing new taxes on previously untaxed public services. Gender bias can also exist in tax subsidies, tax reliefs, tax exemptions and tax credits) that are directed only at men, or such services are unavailable to married women who earn their own money.

Gender-disaggregated tax incidence analysis starts from the question:

How are women and men affected differently by the kind of revenues raised by governments such as direct (income, corporate taxes) and indirect taxes (value added tax)?



In general, taxes are the main source of public revenue collection. Tax policy is therefore at the very center of public debate about what services governments should provide and who should pay for them, including women and men. Although taxes appear to be gender neutral, they contain both explicit and implicit gender biases. Analysis of taxation through a gender prism can reveal those prejudices and be a stimulus for tax reform. There are several starting points for the analysis of public revenues from a gender perspective, that is, the tax system with

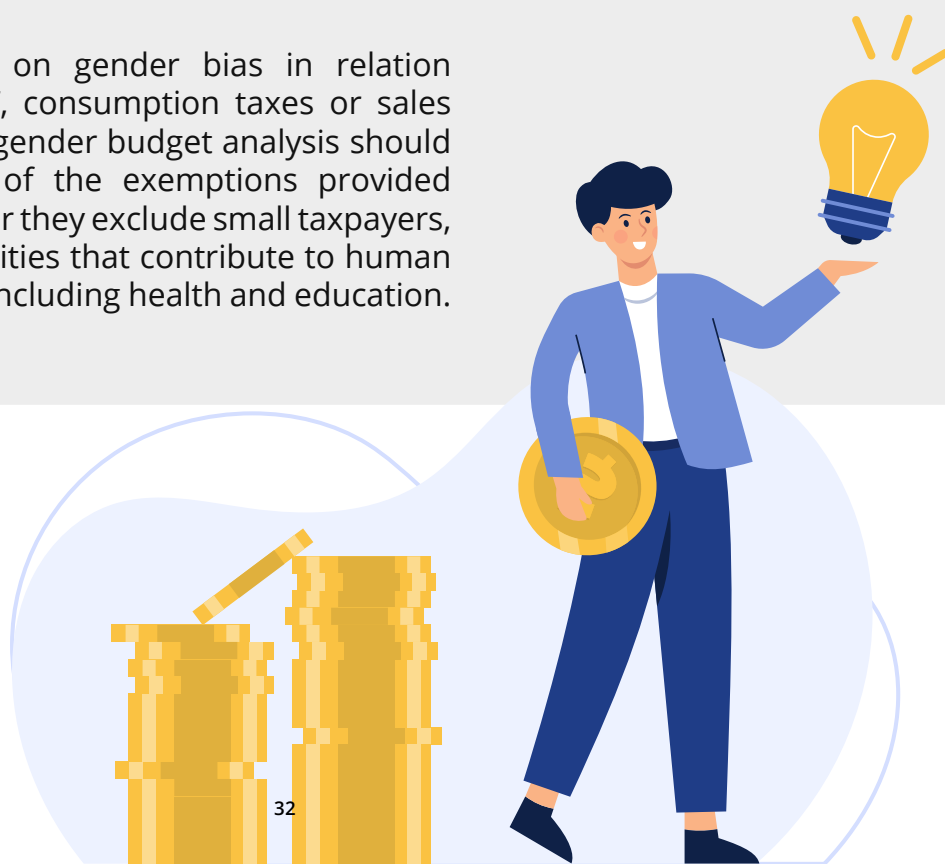
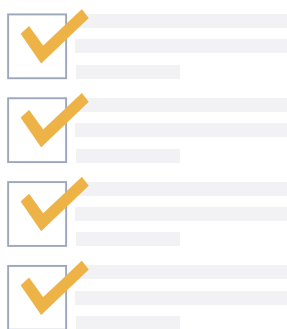
different forms of taxes and their relative shares in public revenues, different forms of direct and indirect taxes, as well as tax reforms. Along with tax revenues, fees and charges can be an important source of public revenue.

Gender disaggregated tax incidence analysis of income looks at both direct and indirect taxes or other forms of income such as fees and charges in order to calculate how much tax (or other forms of public income) are paid by different individuals or households.

Conducting Gender-disaggregated tax incidence analysis requires data on income and expenditure. A limitation of this method is that data are usually available at the household level.

In addition to the analytical work of determining the incidence of income as such, it is possible to implement a number of activities in order to improve the gender analysis of public income in the context of the work of the ROB:

- » Support and expansion of existing efforts to improve the collection of gender-disaggregated resources. The tax administration can receive support to collect, process and analyze gender-disaggregated as well as other necessary data, create reports on the analysis of tax policy.
- » Support legal review of tax laws to identify explicit biases and formulate recommendations for change.
- » Support research on improving equality in order to achieve that a greater share of tax revenue is diverted from indirect to more progressive direct taxes. These studies should focus on the distributional consequences, as well as on the administrative aspects of personal income taxes and corporate taxes, for those countries where personal income taxes already represent a share of total tax revenue, advocates of gender budgeting should consider potential biases in regarding individual and joint tax reporting, as well as prejudice regarding the structure of exemptions, reductions and fees.
- » Conducting research on gender bias in relation to indirect taxes, VAT, consumption taxes or sales taxes. Analysts doing gender budget analysis should consider the nature of the exemptions provided under VAT and whether they exclude small taxpayers, food and basic necessities that contribute to human capital development, including health and education.



4.3 Gender-disaggregated analysis of user charges/fees

Gender-disaggregated analysis of user charges/fees start from the question:

How are women and men affected differently?



A fair tax system is critical to ensuring gender equality and tackling poverty it should: reflect people's ability to pay, allow the government scope for economic and social policy, including raising money to fund good quality public services and social security, encourage desirable and discourage undesirable behavior by people and companies, contributing to closing the gender gaps, e.g., pay gap.

In the next table, we can see the Share of different taxes in overall public revenue - e.g., VAT versus personnel of corporate income tax. Fiscal consolidation programs promoting decreasing tax rates on capital and corporate income, but increase in consumption taxes – part of the gendered tax shift. Higher consumption taxes can push women into unpaid household and care work.

Table 4: Movement of tax revenues in North Macedonia in millions of denars

	2017	2018	2019	2020	2021
Revenue	181.685	192.130	212.067	198.009	230.744
Taxes	113.770	124.269	126.904	115.672	137.970
Taxes on income, profits, and capital gains	26.934	32.834	30.678	29.530	31.678
Taxes on payroll and workforce	0	0	0	0	0
Taxes on property	1.298	1.510	1.625	1.476	1.732
Taxes on goods and services	78.529	82.385	86.506	75.998	93.841
Taxes on international trade and transactions	4.942	5.362	5.898	6.669	8.448
Other taxes	2.067	2.179	2.197	1.999	2.270

	2017	2018	2019	2020	2021
Social contributions	46.842	49.719	61.079	66.139	69.741
Grants	7.313	2.965	3.678	2.546	6.073
Other revenue	13.761	15.176	20.405	13.653	16.960

Source: Detailed Revenue Breakdown - IMF Data

Indirect taxes put higher burden on lower income groups:

- Increase in VAT payments as share of their income highest for most vulnerable groups (single mothers, poor households 60% women household members)
- Introducing zero rates for basic needs: to offset higher share of indirect taxation burden on low income.

Sort of ranking of taxes in terms of their “negative impact”:

- Property taxes (particularly recurrent taxes on residential property): least “harmful”
- Consumption taxes also less harmful
- Personal income taxes (including social security contributions) are more harmful.
- Corporate income taxes > most harmful

Case study: Gender Analysis of taxes: Who benefits from income tax cuts?

4.4 Costing of policies and programmes of High Relevance to Women and Girls

The goal of calculating the costs of policies and programs of great importance for women and girls is to get an estimate of how much public spending is needed to provide certain services or implement a certain policy.

This may include an assessment of other costs, in addition to monetary ones, for example costs in terms of unpaid work time for users of certain programs. A costing tool can be used to show what it costs the government to do nothing, i.e., by highlighting the costs of domestic violence.

This tool implies a qualitative approach. It is somewhat similar to the analysis of the incidence of public expenditures in its technical aspects. While the analysis of the incidence of public expenditures is an analytical instrument that is used ex post, i.e. After the implementation of a specific service and the availability of data on actual costs and service users, cost determination is used ex ante, i.e. In advance. Costing of policies and programs is used to estimate the costs of implementing planned or desired activities.

In order to implement costing techniques, what is needed is information on the costs of inputs (employees, materials, supplies) for services to be provided (costs of a specific unit of service) and estimates of service utilization (number of cases or number of participants). The calculation of the estimated total costs is done by multiplying the unit cost of the input with the number of insured units.

As a quantitative approach, it can be used in government agencies and public administration, but it is also mainly used by actors who possess appropriate research skills. The utility of the tool largely depends on the availability of information in order to arrive at a more accurate assessment of the data.⁸

8 Hadžiahmetović, A., Đurić-Kuzmanović, T., Klatzer, E. & Risteska M. 2013. Gender Responsive Budgeting, UN Women, pp. 177.



05

Checklist



The budget contains public money that must be used for the public interest, and as the state collects and distributes funds through the budget, defines funding priorities, the public must also be included in the budget procedure (in addition to the Assembly, the Government, the Ministry of Finance, users of budget funds), especially women, who in our case did not take advantage of all opportunities (media, scientific institutions, NGOs, interest groups) to participate in the discussion on the creation and distribution of the budget.

Depending on the existence and availability of relevant information regarding the policy and budget being analyzed, different assessments can be made. For empirical purposes, the five-step approach is most often used, which shows a clear course of action when implementing a gender-sensitive policy, program and sector assessment.

step 1 The **first step** analyzes the position of women and men, girls and boys (and different subgroups) in different sectors (eg education). If possible, statistics are used to present the situation.

step 2 The **second step** determines whether the policy is gender sensitive. For example, does it match the situation described in the first step. It is checked whether the gender gap is bigger, smaller or the same because of the policy.

step 3 The **third step** assesses the adequacy of budget allocation in the implementation of gender-sensitive policy. It is determined whether the policy is only a document on paper (“with no teeth”).

step 4 The **fourth step** checks whether the allocations have been spent as planned.

step 5 The **fifth step** evaluates the long-term results or examines the impact of the policy on the expenditure of funds. For example, it is assessed whether the policy promotes gender equity and whether it seeks to change the situation.

The first three steps of this approach can be applied based on budget documentation. If the government is not reporting accurately, or collecting the right information, further steps require fieldwork.

Gender analysis of the budget is a critical tool that can ensure that resources are distributed to those factors that contribute to the promotion of gender equality between men and women and overall social development. Developing a gender budget and conducting a gender analysis of the budget is a complex team effort that requires the engagement and close cooperation of all social actors. Likewise, the benefits of gender budgeting are multiple.

Gender-sensitive budget analyzes are one of the effective ways for governments to implement gender commitments, recommendations and action plans of international actors and to show progress in promoting gender equality by focusing attention on public expenditures. Therefore,

the GRB prevents national losses that may arise from not considering the gender impacts of public revenues and expenditures, provides the government with the opportunity to pursue balanced and more sustainable development goals, and can be an instrument of gender equality, accountability, transparency, efficiency, effectiveness, and good tax administration.

The benefits of ROB for women and CSOs relate to recognizing, redressing and re-evaluating the contributions that women have in the visible and undervalued private, reproductive spheres of the household economy and care. Therefore, the GRB enables the affirmation of the role of women in the public and private spheres of politics, economy and society (parliament, business, media, culture, religious organizations, trade unions and civil society institutions) and the needs of marginalized members of society by building a coalition of women's organizations during the work on the GRB.



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