

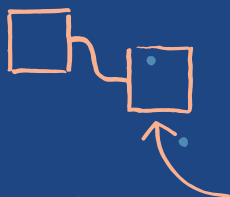


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Gender-Responsive Budgeting in Asia and the Pacific

KEY CONCEPTS AND GOOD PRACTICES





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The Economic and Social Commission for Asia and the Pacific (ESCAP) serves as the United Nations' regional hub promoting cooperation among countries to achieve inclusive and sustainable development. The largest regional intergovernmental platform with 53 Member States and 9 associate members, ESCAP has emerged as a strong regional think-tank offering countries sound analytical products that shed insight into the evolving economic, social and environmental dynamics of the region. The Commission's strategic focus is to deliver on the 2030 Agenda for Sustainable Development, which it does by reinforcing and deepening regional cooperation and integration to advance connectivity, financial cooperation and market integration. ESCAP's research and analysis coupled with its policy advisory services, capacity building and technical assistance to governments aims to support countries' sustainable and inclusive development ambitions.

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KEY CONCEPTS AND GOOD PRACTICES

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Introduction

While the Asia-Pacific region has made progress in terms of developing laws and policies on women's rights in recent decades, limited financing remains a key obstacle to closing the gaps between men and women, boys and girls. A recent 20-year review of the Beijing Declaration and Platform for Action highlighted the stark insufficiency of annual budgets for national women's machineries in the region. Of 17 countries with available data, women's machineries receive annual funding ranging from 0.003 per cent to 3.12 per cent of national budgets.¹ Moreover, only 5 per cent of Official Development Assistance screened against the Development Assistance Committee's Gender Equality Policy Marker targeted gender equality as a principal objective, with marked funding gaps in the areas of economic and productive sectors, sexual and reproductive health, and peace and security.² While increased financing is imperative for the realization of the Sustainable Development Goals (SDGs), gender-responsive planning and budgeting is progressively being recognized as a catalyst for achieving not only SDG 5 on gender equality, but the 2030 Agenda as a whole.

With a view to address this pivotal gap, the United Nations Economic and Social Commission for Asia and the Pacific (ESCAP), in collaboration with the Government of China is implementing a project to advance the adoption and implementation of gender-responsive budgeting (GRB) in the region. Through building the knowledge and skills of government officials from national women's machineries, ministries of finance, national planning bodies as well as relevant line ministries, the project seeks to effectively institutionalize gender-responsive budgeting in their respective countries.

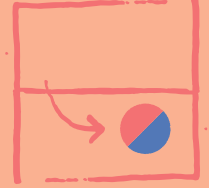
Within the framework of this project, this booklet aims to serve as a useful resource for policymakers.

Part A introduces the key concepts of gender-responsive budgeting as well as a guide for readers through the implementation of GRB in various stages of the budget cycle.

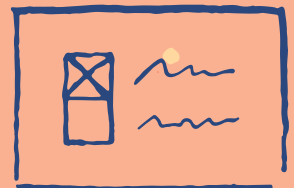
Part B provides an overview of the status of GRB adoption in Asia-Pacific as well as good practices and lessons learned from the region.

1 United Nations Economic and Social Commission for Asia and the Pacific (2015). *Gender Equality and Women's Empowerment in Asia and the Pacific: Perspectives of Governments on 20 Years of Implementation of the Beijing Declaration and Platform for Action*. Bangkok: ESCAP.

2 UN Women Regional Office for Asia and the Pacific (2016). *Gender Responsive Budgeting in the Asia-Pacific Region: A Status Report*. Bangkok: UN Women.



Introduction to Gender-Responsive Budgeting



Building on the principles of good governance related to transparency, efficiency and accountability, gender-responsive budgeting serves as a strategy to promote the goal of gender equality and gender mainstreaming by paying attention to revenue raising and spending of government finances. Specifically, it entails:

- 1 An analysis of the gender-differentiated impacts of the budget; and
- 2 A process of adjusting budgetary decision-making and priorities, in accordance with the differential needs of women and men.

Gender-responsive budgeting is essentially both a political and technical undertaking, with the potential to be a powerful tool for social transformation and eliminating inequality.³

What is GRB?

Gender-responsive budgeting:

- 1 Recognizes that budgets are not neutral
 - policies and how they are funded have different and unequal impacts on women and men — and different groups of women and men (young, old, urban, rural etc.)
 - women and men have different roles and responsibility, including in the economy — so budgets affect them differently.
- 2 Incorporates gender analysis and concerns into all stages of the budget cycle to assess inequalities in society and ensure that women benefit equally from government expenditure.
- 3 Promotes gender equality and gender mainstreaming by analysing how government revenue is raised and spent —
 - who gets the most or least benefit
 - who has more/less tax burden
 - what has been the impact on inequality and women’s unpaid care work.
- 4 Does not mean a separate budget for women and men and does not necessarily aim to increase the amount of money spent on women — but may involve increasing spending in specific sectors that benefit women and girls and reduce inequality, for example, in education and employment.

GRB can cover/be applied to



3 Oxfam, Action Aid, Care and Women’s Organisations Network of Myanmar (2016). *A Case for Gender Responsive Budgeting in Myanmar*.

Why is GRB important?

Gender-responsive budgeting helps governments to:

- 1 Implement their international commitments (see Box 1)
- 2 Make budgets a stronger tool for achieving policies on gender equality and eliminating discrimination in society
- 3 Increase awareness and understanding among planners and policymakers of how budgets and policies affect people differently
- 4 Promote greater accountability for use of public resources, especially to women
- 5 Efficiently use public resources — gender inequality can lead to major losses in economic efficiency and human development
- 6 Improve transparency by making the budget more understandable by everyone and encourage greater public participation

BOX 1

International commitments to gender-responsive budgeting

Convention on the Elimination of All Forms of Discrimination against Women (1979):

Governments' commitments under the Convention on the Elimination of All Forms of Discrimination against Women include removing barriers to women's participation in public life and are linked with the four main dimensions of budgets: revenue, expenditure, macroeconomics of the budget, and budget decision-making processes.

Beijing Declaration and Platform for Action (1995): Refers to the need for "the integration of a gender perspective in budgetary decisions on policies and programmes, as well as adequate financing of specific programmes for securing equality between women and men." (annex II, chapter VI, para 345)

Asian and Pacific Ministerial Declaration on Advancing Gender Equality and Women's Empowerment (2014): Governments agreed to "implement, oversee and evaluate effective gender-responsive planning and budgeting to promote efficient, effective and equitable

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