

National Workshop on Gender-responsive Budgeting 26-27 September 2016, Phnom Penh

CONCEPT NOTE

1. Background

As set out in the Convention for the Elimination of all Forms of Discrimination against Women (CEDAW), the Beijing Platform for Action and the 2030 Agenda for Sustainable Development, as well as in national laws and policies, achieving gender equality and women's empowerment is essential for economic, social and environmentally sustainable development and enabling women and girls to reach their full potential. At the regional level, the "Asian and Pacific Ministerial Declaration on Advancing Gender Equality and Women's Empowerment"¹ was adopted by member States of the Economic and Social Commission for Asia and the Pacific (ESCAP) in November 2014. Among the four key areas for action highlighted in the Ministerial Declaration are "Strengthen accountability systems" and "Increase financing." One indicator for action in these areas is "Institutionalised gender-responsive budgeting² across the public sector, whether by legislation, regulation or other means."

Cambodian context

The Government of Cambodia has for over a decade expressed its commitment to gender mainstreaming and gender-responsive budgeting. This commitment is rooted in the Five Year Strategic Plan for Gender Equality and Women's Empowerment, *Neary Rattanak IV*. This provides a strong base for institutionalizing gender-responsive budgeting. The latest National Strategic Development Plan 2014-2018 also highlights the importance of gender mainstreaming in government policies and programmes³. The recent statement by the Prime Minister on gender-responsive budgeting has further reinforced these various commitments.

The Ministry of Women's Affairs is also tasked with strengthening the Provincial Departments of Women Affairs and District Offices of Women's Affairs' capacity to

¹ The Ministerial Declaration was adopted by ESCAP members and associate members at the "Asian and Pacific Conference on Gender Equality and Women's Empowerment: Beijing+20 Review" and subsequently as ESCAP Resolution 71/13 on the "Implementation of the Asian and Pacific Ministerial Declaration on Advancing Gender Equality and Women's Empowerment", at the 71st session of the Commission in May 2015.

² The national budgetary processes and policies encompass both resource revenue and expenditure and are responsive to (a) the different needs, interests and priorities of women and men, girls and boys, and (b) the differential impacts of financial expenditure on the lives of women, men, girls and boys. Gender-responsive budgeting may manifest as collection and use of sex-disaggregated data; sex-disaggregated beneficiary assessments and analysis of the impact of a budget on time use; gender aware policy analysis; gender audit; sex-disaggregated public expenditure analysis; sex-disaggregated tax incidence analysis; gender-aware economic policy frameworks and gender budget statements.

³ Cambodia Gender Assessment 2014.

effectively engage in and support gender responsive sub-national planning, budgeting, monitoring and social accountability processes.⁴

Gender-responsive budgeting

Gender-responsive budgeting is a tool for realizing gender equality, as well as being a key requirement for good governance. As defined by Sharp and Elson, “Gender responsive budget initiatives are strategies for assessing and changing budgetary processes and policies so that expenditures and revenues reflect the differences and inequalities between women and men in incomes assets, decision-making power, service needs and social responsibilities for care.”⁵

Gender-responsive budgeting is both a political and technical undertaking wherein the desired outcome is equitable distribution of resources to women and men, in accordance with their differential needs and priorities. It shines light on the control and sharing of resources by women and men and it is a process whereby the factors contributing to decisions about the allocation of resources are made explicit, thereby promoting accountability.

As well as supporting women’s empowerment and gender equality more broadly, gender-responsive budgeting underpins sustainable and equitable socio-economic development, advances gender mainstreaming, supports results-based and performance-oriented management, and promotes both accountability and transparency.

In gender-responsive budgeting, the emphasis is on equity and equality of outcome, wherein consideration is given to (a) the different needs, interests and priorities of women and men, girls and boys, and (b) the differential impacts of financial expenditure on the lives of women, men, girls and boys. The equity element of gender-responsive budgeting means that resources are allocated according to need and effectiveness, as distinct from a 50/50 allocation of resources between women/girls and men/boys.

In terms of women’s economic empowerment, gender-responsive budgeting is beneficial in fostering women’s participation in economic decision-making, recognising unpaid work, addressing income gaps, allocating resources that foster women’s salaried and entrepreneurial work and in supporting women’s access to and control of resources.

2. Purpose of the Workshop

The purpose of the Workshop is to strengthen the application of gender-responsive budgeting across the various ministries and agencies of the Government of Cambodia by deepening the knowledge, understanding and practical skills of the senior officials in the Ministry of Women’s Affairs, Ministry of Economy and Finance, Ministry of Planning and various line ministries.

Participants will be guided through steps that will need to be taken for the next budget cycle and good practices of other countries, including other ASEAN members will be shared.

⁴ Reary Rattanak IV. Page 23.

⁵ Sharp, R. and D. Elson (2008). “Improving Budgets: A Framework for Assessing Gender-Responsive Budget Initiatives”, in Sri Mastuti and others, eds., *Audit Gender Terhadap Anggaran* (Jakarta, CiBA).

United Nations agencies, international financial institutions and other relevant actors working at national level are expected to provide follow-up technical assistance in this area.

3. Participants

The Workshops will bring together senior government officials from the Ministry of Women's Affairs, Ministry of Economy and Finance, Ministry of Planning and various line ministries who have been and will be involved in implementing gender-responsive budgeting. The priority line ministries would be those already targeted for engagement with the Ministry for Women's Affairs under the national gender strategy. These are the Ministries of Health, Education, Interior, Agriculture, Labour and Vocational Training, Commerce, Civil Service and Information.

It is also expected that representatives of the Gender Mainstreaming Working Group in each ministry would participate, as they will have a key role in follow-up to the workshop and to implement their ministry's Gender Mainstreaming Action Plan.

Participants will be expected to:

- be familiar with the key documents⁶ prior to attending the Workshop;
- actively engage in discussions and group work and share their ideas and raise questions regarding challenges and strategies for implementation of the gender-responsive budgeting approach under discussion;
- formulate priorities and steps for follow-up within their ministry or agency, with a focus on the next Cambodia national budget process.

4. Key Elements of the Workshop

Key elements of the Workshop will include:

- Overview of gender-responsive budgeting concepts and approaches;
- Lessons from the experience of other Asia-Pacific countries, particularly within Southeast Asia;
- A review of the budget cycle and key intervention points for gender-responsive budgeting in Cambodia;
- Sharing of experience and lessons from the Cambodia context;
- Practical exercises on applying gender-responsive budgeting in the next Cambodia budget process.

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