

# Gender Responsive Budgeting A Practical User's Guide<sup>1</sup>

## The Legal Basis

The Medium Term Expenditure Framework (MTEF) is the primary planning document for governmental economic policy. The Government of Kosovo drafts the MTEF in accordance with its vision of national development, which includes sustainable economic growth; good governance and the rule of law; developing human capital; and improving social welfare.<sup>2</sup> The government of Kosovo should mainstream gender in planning, implementing, and monitoring the implementation of all laws, strategies, and policies at both central and municipal levels in accordance with the Law on Gender Equality.<sup>3</sup> This includes in budgetary processes. Gender Responsive Budgeting (GRB) introduces an approach through which the gender perspective can be integrated into budgetary processes.

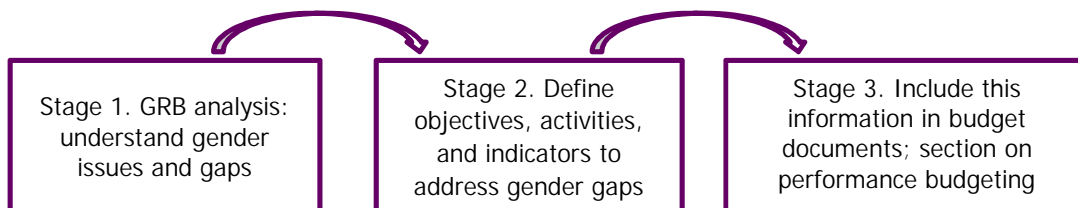
## Why Is Gender Responsive Budgeting Important?

GRB involves a process through which strategic objectives towards enhancing gender equality can be introduced into the budget. It can help increase transparency, increase effectiveness of public expenditures, and facilitate monitoring of implementation. The process of GRB analysis can help identify whether public spending reaches different groups of women and men; how effective resource allocations are in meeting the potentially diverse needs of women and men; how effective the implementation of policies and budgets is in achieving overall gender goals; and how gender (in)equalities may impact the achievement of overall goals. Further, budget officers, budget departments, and institutions at municipal and national levels can use GRB to better **communicate and substantiate** the needs of their departments to other institutions and actors, including the Ministry of Finance.

## Gender Responsive Budgeting Approach<sup>4</sup>

GRB can be implemented in a simple three-stage approach through which a gender perspective is integrated into budgetary processes and documents (see Figure 1).

Figure 1: Three Stage Approach to GRB



In Stage 1, the GRB analysis, the aim is to understand gender issues and gender gaps. Figure 2 highlights the main aspects of how to carry out this analysis.

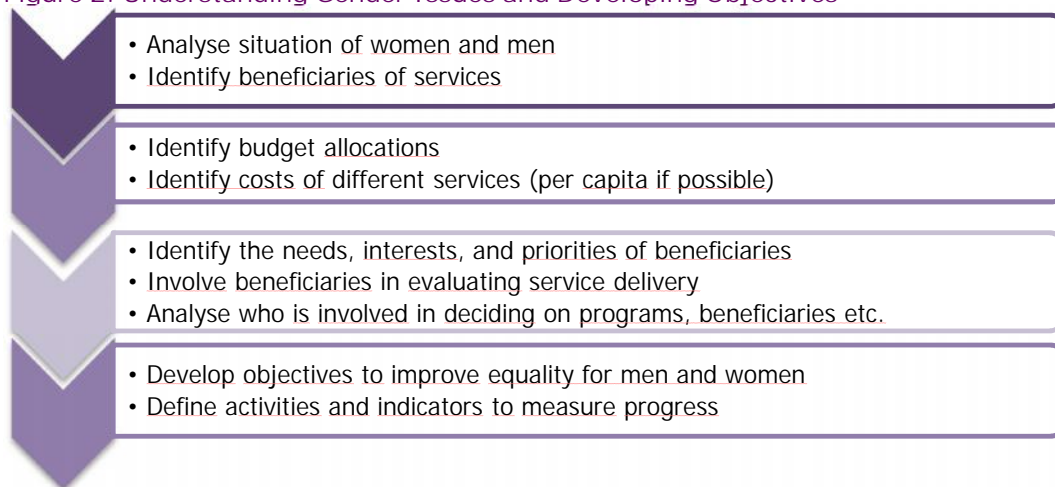
<sup>1</sup> This Guide was developed by Ada Shima and Nicole Farnsworth at the Kosovo Women's Network in collaboration with Elisabeth Klatzer, international expert, in order to support Kosovo institutions in gender responsive budgeting. This initiative has received support from GIZ. For further information or assistance in using this Guide, please contact [info@womensnetwork.org](mailto:info@womensnetwork.org) or 038 245 850.

<sup>2</sup> Republic of Kosovo, Ministry of Finance, Medium Term Expenditure Framework 2013-2015, Prishtina: April 2012, at: <http://mf.rks-gov.net/Portals/0/Raporte%20dhe%20publikime/KASH/KASH%202013-2015%20aprovuar%20ne%20Qeveri%20ANGL.pdf>.

<sup>3</sup> Republic of Kosovo, Law on Gender Equality, Law 2004/2, at: <http://www.womensnetwork.org/documents/20130510160346132.pdf>.

<sup>4</sup> This approach is based on international GRB practice and has been adapted to the specific situation in Kosovo by Elisabeth Klatzer, international expert, in cooperation with KWN.

Figure 2: Understanding Gender Issues and Developing Objectives



Based on the analysis of the situation of women and men in the specific sector, one analyses the number of women and men who benefitted from a specific program (e.g. from public services or transfers) within a department or project at the ministry and/or municipal level. This can help to identify whether there are any differences in the number of women and men participating in or benefitting from a given program. The next step is to identify budget allocations and the cost of specific services. Based on this, we can calculate the amount of budget expenditures benefitting men and women. This can be the basis for analysing whether there are any important gaps in how expenditures contribute to increasing equality between women and men. The table below illustrates an example of how one can collect data about men and women beneficiaries and identify potential gender gaps in budget allocation (see Figure 3). Collecting data from different years can help show patterns in the number of beneficiaries over time.

Figure 3: Template for GRB Incidence Analysis

Type of service or transfer	Total Budget	Number of beneficiaries	Budget per capita	Number of beneficiaries		Budget spent on women	Budget per capita women	Budget spent on men	Budget per capita men
				women	men				
Service A									
Service B									
...									

Apart from quantitative analysis, it can be helpful to identify the needs, interests, and priorities of different groups of beneficiaries. Here, focus groups or questionnaires asking them, for example, can be used. Also, it can be beneficial to involve beneficiaries in evaluating programs or services. Analysis also can include attention to who is involved in deciding about types of programs and about who receives services or transfers.

In Stage 2 of the GRB approach, based on the results of the analysis, we can establish objectives and activities to address any gaps identified. Based on these gender equality objectives, we develop indicators to measure progress.

Stage 3 of GRB focuses on integrating gender perspectives in the budget process and budget documents. This can be done through the following:

1. Prepare a paragraph describing the results of the GRB analysis to be included in the MTEF and/or budget document.
2. Define the objectives and activities for improving gender equality.
3. Define specific indicators to measure progress on the defined gender equality objectives.
4. Further, any performance indicator related to people in general can be disaggregated by women and men.