Chapter - Two

GENDER ANALYSIS: RATIONALE, BASIC CONCEPTS AND TOOLS
In order to examine how government policies/programmes affect men and women, it is necessary first to know what Gender is, different roles that Gender play and Gender needs and issues found in socio-economic context. This is an important step before analyzing the budgetary policies/programmes to determine whether programmes combat or reinforce gender inequality. Hence in this chapter an analysis of gender as well as government budget and gender budgeting tools, rationale for gender budgeting etc. is examined.

2.1 WHAT IS GENDER?

Like race and ethnicity, gender is a social construct. It defines and differentiates the roles, rights, responsibilities and obligations of women and men (Box - 2.1). The innate biological differences between females and males are interpreted by society to create a set of social expectations that define the behaviours that are appropriate for women and men and that determine women's and men's differential access to rights, resources, and power in society. Although the specific nature and degree of these differences vary from one society to the next, they typically favour men, creating an imbalance in power and a gender inequality that exists in most societies worldwide. Gender is thus defined in terms of the economic, political, and cultural attributes and opportunities associated with being male or female.

Gender refers to social differences between men and women, girls and boys; they are learned, changeable over time, vary widely within and across cultures. The concept of gender refers to not only women and men but also, importantly to the relations of power between them.
Gender

Gender refers to the constellation of rules and identities that prescribe and proscribe behaviour, personality traits, attitudes, values, relative power and influence in their social roles and relationships as men and women on a differential basis. These rules and identities may be deliberate or unintended, explicit or implicit, conscious or unconscious.

Source: Kevane – Economics of Gender

Gender relations are constantly being renegotiated in the context of changing political, economic, social, and cultural environments at the local, national and international level. Gender is a socio-economic variable for analyzing roles, responsibilities, constraints, opportunities and needs of men and women in a given context. All societies of the world are gendered.

2.1.1 Gender Roles

Gender roles are learned behaviours in a given society/community, or other special group, that condition which activities, tasks and responsibilities are perceived as male and female. Gender roles are affected by age, class, race, ethnicity, and religion and by the geographical, economic and political environment. Changes in gender roles often occur in response to changing economic, natural or political circumstances, including development efforts. Both men and women play multiple roles in society. The gender roles of women can be identified as reproductive, productive and community managing roles, while men’s are categorized as either productive or community politics (Box - 2.2). Men are able to focus on a particular productive role, and play their multiple roles sequentially. Women, in contrast to men, must play their roles simultaneously, and balance competing claims on time for each of them (UNDP: 2001).
BOX - 2.2

Gender Roles

**Productive roles:** Refer to the activities carried out by men and women either in order to produce goods and services for sale, exchange, or to meet the subsistence needs of the family. For example in agriculture, productive activities include planting, animal husbandry and gardening, which refer to farmers themselves, or for other people at employees.

**Reproductive roles:** Refer to the activities needed to ensure the reproduction of society's labour force. This includes child bearing, rearing, and care for family members such as children, elderly and workers. Mostly women do these tasks.

**Community managing role:** Refer to the activities undertaken primarily by women at the community level, as an extension, of their reproductive role, to ensure the provision and maintenance of scarce resources of collective consumption such as water, health care and education. This is voluntary unpaid work undertaken in 'free' time.

**Community politics role:** Refer to the activities undertaken primarily by men at the community level, organizing at the formal political level, often within the framework of national politics. This work is usually undertaken by men and may be paid directly or result in increased power and status.

**Triple role/multiple burden:** These terms refer to the fact that women tend to work longer and more fragmented days than men as they are usually involved in three different gender roles viz., reproductive, productive and community work.

*Source: ILO/SEAPAT'S online Gender Learning & Information Module*

2.1.2 Gender Needs

Because the fact that women and men have differing roles based on their gender, they will also have differing gender needs which can be classified as:

► **Practical Gender Needs (PGN):** Practical gender needs are the needs women identify in their socially accepted roles in society. PGNs do not get challenged, although they arise out of, gender divisions of labour and women’s subordinate position in society. PGNs are a response to immediate and perceived necessity, identified within a specific context. They are practical in nature and often concern inadequacies in living conditions such as water provision, health care and employment.

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Strategic Gender Needs (SGN): Strategic gender needs are the needs women identify because of their subordinate position in society. They vary according to particular contexts, related to gender divisions of labour, power and control, and may include issues such as legal rights, domestic violence, equal wages and women's control over their bodies. Meeting SGNs assists women to achieve greater equality and change existing roles, thereby challenging women's subordinate position. They are more long term and less visible than practical gender needs.

2.1.3 Gender Differences/Gaps/Discrimination/Inequalities

Gender analysis suggests following main issues of a global nature that are useful for understanding the impact of government policy on men and women.

The Unpaid Care Economy: Care Economy or Reproductive Economy consists of managing a household, cooking, cleaning, gathering fuel and hauling water, and caring for family members. Reproductive work does not have any market value attached to it and hence it remains unvalued in national accounting systems. In most countries it is the women who bear the overwhelming responsibility for reproductive work and thus becomes a “gender issue” since much of women's contributions do not show up in national income accounting, creating either the false impression that women are not as economically active (when they are), or that male and female economic activity is equal (when in fact women are doing as much as half of the productive work, plus most of the reproductive work).

Gender Differences in Employment and Unemployment: Around the world, the male labour force participation rates are uniformly high, while marked variations in female economic activity rates exists. A low female labour force rate indicates strong cultural stereotypes about gender roles, which keep
women out of the labour force. Also as is evident, the unemployment rates are almost always higher for women than they are for men. Further, not only there are disparate factors responsible for unemployment among women and unemployment among men, but also the effects of this unemployment will impact men and women in quite different ways.

► **Gender Differences in Household Decision-making:** The literature suggests that it is important to look within households and assess the impact of policies/programmes from the point of view of individual women and men, recognizing that they have different streams of income, different paid and unpaid work responsibilities, and different propensities for consumption, savings and investment.

► **Gender Differences in Property Rights:** In many developing countries women are frequently denied the right to own and inherit property through laws, policies and/or customary practices. Developed countries also have a legacy of unequal property rights. Women's lack of control over 'immovable property', i.e. land and houses, is mirrored by gender based inequities in ownership of 'movable' property, such as businesses, equipment, furniture, clothing and personal items, household goods and capital. These patterns place women at a strong disadvantage in terms of securing a place to live and maintaining resources for their livelihoods.

► **Gender Differences and Education:** Research shows that "gender inequality in education is bad for economic growth", (Dollar and Gatti, 1999) as States cannot capitalize on the full productive and creative potential of its population if men or women are not receiving a good education. Furthermore, sex segregation in certain subject areas leads to sex segregation in the labour force.
Gender and Poverty: Poverty is gendered i.e., men and women experience poverty differently. The way a policy or programme defines and understands poverty will greatly influence the role that gender plays in poverty alleviation programmes.

Gender Difference and Environment: Women and men are often differently affected by local and regional environmental degradation because the tasks and work patterns of women and men (in both the workforce and the household) are likely to be different. For instance, men often suffer more from exposure to environmental hazards related to their employment (e.g. driving to work, potentially hazardous industries, etc), while women often suffer more from environmental hazards in the home environment (e.g. exposure to gas or wood-fire stove smoke).

Gender Based Violence: Gender-based violence is closely associated with traditional gender roles and definitions of manhood and masculinity (Reproductive Health Outlook, 2000). This is true of domestic violence i.e. men perpetrate against women, and also of male violence against other men, which can have devastating health, social and economic consequences as well.

Gender Differences and Information and Communication: In an increasingly globalised world, unfortunately, figures from around the world show alarming gender gaps in the use of the internet: for example, National Internet surveys in 1998 and 1999 revealed that women made up only 38% of internet users in the US, and only 16% of the internet users in Russia (Human Development Report, 1999, UNDP Pg. 62).

Gender Differences and Health: Patterns of health and illness between men and women differ. In most part of the world the women tend to live longer than their male counterparts do in same socio-economic group. Women also report more illness and distress than men do. World over, women earn
significantly less money than men for same work (UNDP 1995). While women are expected to be housewives, homemakers and caretakers, their role in decision making gets diminished, and this gets reflected in the utilization and access to health care and health systems. This health inequality arising out of gender inequality can create and does create significant health status biases and need a paradigm shift in order to correct the anomalies. Poverty (which affects men and women differently) has been strongly correlated to poor health.

Thus it is clear from the above that gender inequality persists in all spheres of life and macroeconomics failed to remove it. Though economic institutions may not be intrinsically gendered, they bear and transmit gender biases. For instance, ‘free markets’ reflect and reinforce a number of important gender inequalities.

2.2 MEASURING GENDER DISPARITIES - INDICATORS:
A standard method of measuring gender discrimination would be through what has been popularised by UNDP in recent times in terms of the Gender Development Index [GDI] and Gender Empowerment Measurement [GEM]. GDI measures achievements in the same basic capabilities as HDI, i.e., life expectancy, educational attainment and income; each variable adjusted for gender discrepancies and combined using equal weights. Thus, GDI is Human Development Index (HDI) adjusted for gender inequality. The methodology used imposes a penalty for inequality such that GDI falls when the disparity between the achievement level of men and women in a country increases and also imposes penalty for under-performance so that GDI falls when level of achievement of both men and women fall. GEM measures whether women and men are able to actively participate in economic and political life and in decision making (see Box – 2.3). While GDI focuses on expansion of capabilities, GEM is concerned with the use of those capabilities to take advantage of the opportunities in life.
Measuring HDI, GDI & GEM

Human Development Index
HDI is a summary measure of human development that measures the average achievement in a country or a geographic entity in three basic dimensions of human development:
1) A long and healthy life, as measured by life expectancy at birth (LEB).
2) Knowledge, as measured by the adult literacy rate (with two-thirds weight) and combined primary, secondary, and tertiary gross enrolment rate.
3) A decent standard of living as measured by GDP per capita (PPP US$).
The achievements in the three dimensions are measured in the context of 'goal posts', which have constant value. HDI reduces all the three basic indicators to a common measuring rod by measuring achievement in each indicator as the relative distance from a desirable goal. The maximum and minimum values (goal posts) are reduced to a scale between 0 and 1 with each country at some point on the scale. HDI is constructed by defining a country's measure of relative achievement in each of the three basic variables and taking a simple average of the three indicators. Let L denote life expectancy at birth in years, adult literacy as per cent, E combined gross primary, secondary and tertiary enrolment ratio in per cent, and Y per capita GDP in PPP US dollar terms. The value of each variable for a country is transformed into its deviation from the minimum possible value of the variable expressed as a proportion of the maximum deviation possible, i.e. maximum less minimum. Thus, after transformation we have

\[ L^* = \frac{L-25}{85-25}, \quad A^* = \frac{A}{100}, \quad E^* = \frac{E}{100} \]

Given the minimum life expectancy for women and men of 27.5 years and 22.5 years, respectively, the average minimum life expectancy is taken as 25 \[= \frac{(27.5 + 22.5)}{2}\]. Similarly, maximum life expectancy is taken as 85. The maximum and minimum of both adult literacy and enrolment are taken as 100 and 0, respectively. The maximum and minimum for Y are exogenously fixed. HDI is computed as

\[ \frac{[L^* + (2/3 \times A^* + 1/3 \times E^*) + Y^*]}{3} \]

Gender Development Index (GDI)
The Gender Development Index (GDI) uses the same variables as HDI, but adjusts for the degree of disparity in achievement across genders. The average value of each of the component variables is substituted by "equally distributed equivalent achievements". The equally distributed equivalent achievement for a variable is taken as that level of achievement that if attained equally by women and men would be judged to be exactly as valuable socially as the actually observed disparate achievements. Taking an additively separable, symmetric and constant elasticity marginal valuation function with elasticity \(\gamma\), the equally distributed equivalent achievement \(X_{ede}\) for any variable \(X\) turns out to be

\[ X_{ede} = \left[ n_f \left(1/X_f \right) + n_m \left(1/X_m \right) \right]^{1/\gamma} \]

where \(X_f\) and \(X_m\) are the values of the variable for females and males, and \(n_f\) and \(n_m\) are the population shares of females and males. \(X_{ede}\) is a 'gender-equity-sensitive indicator' (GESI). Thus, for this chosen value of 2 for the constant elasticity marginal valuation function, GDI is computed as

\[ \frac{[L_{ede} + (2/3 \times A_{ede} + 1/3 \times E_{ede}) + Y_{ede}]}{3} \]
2.3 WHAT ARE GOVERNMENT BUDGETS?

Government budgets and economic management policies are increasingly viewed as key policy instruments that reflect government priorities. These policies reflect the seriousness of governments to respond to persisting development challenges such as gender inequality, poverty, exclusion and economic injustice.

A budget has been defined simply as a financial statement of government’s estimated/expected revenue and proposed/intended expenditure over a given period, usually a year. The budget is a key instrument for macroeconomic management in most economies and its efficacy determines the success of governments in meeting societal goals. The budget is also a tool for the implementation of social,
political and economic policies and priorities that impact the lives of the population (Budlender and Hewitt 2003). The government has to balance a wide range of legitimate demands with limited resources at its disposal.

In the budget, government sets out what it is going to spend (expenditure) and the income it collects through taxes (revenue), which it needs to finance expenditure. The budget reflects the choices that government has to make, and is the tool it uses to achieve its economic and development goals. Budgets are most important as they reflect the spending choices a government or organisation has made to achieve social and economic objectives. The budget has three crucial economic functions (adopted from Budlender and Sharp 1998) viz.:

► **Allocation of resources**-This function relates to the provision of public goods and services by the government. In allocating resources, the government must decide both the relative size of the public sector provision, as well as how available resources are to be divided among the various government policies, programmes and functions (e.g. administration, health, education and defence). Allocations to some of these will benefit women and girls more than men and boys, and vice-versa.

► **Distribution of income and wealth**-This function refers to the use of fiscal policy and the budget to try to redress inequalities in income and wealth distribution within the society. Governments have to make decisions as to what constitutes a ‘fair’ distribution between different groups.

► **Stabilisation of the economy**-This function responds to the need for government budgets to promote a certain level of employment, public spending, economic growth, environmental sustainability and external balance. Thus it requires the use of economic, political and social judgments to determine what the acceptable rates of unemployment, interest, and levels of debt etc., are.
These functions can be shared between different levels of government: national, sub-national and municipal. The budgets at all these levels need to be examined to provide a complete picture of what government is or is not doing.

2.4 GENDER BUDGETING
The key questions according to Diane Elson (Elson 2001), a development economist and one of the pioneers of such initiatives, are: what impact does fiscal measure have on gender equality? Does it reduce gender inequality; increase it; or leave it unchanged? The answers to above questions lie in implementing Gender budgeting in the country.

A budget is set out in terms of financial aggregates - totals, and sub-totals of expenditure and revenue, and the resulting budget surplus or deficit. As usually presented, there is no particular mention of women, but no particular mention of men either. However, this appearance of gender-neutrality is more accurately described as gender-blindness. The way in which the national budget is usually formulated ignores the different, socially determined roles, responsibilities and capabilities of men and women (Elson 1997a). The term Gender Budgeting has been defined differently as under:

► A gender budget is not a separate budget for women; instead it is an approach which can be used to highlight the gap between policy statements and the resources committed to their implementation, ensuring that public money is spent in more gender equitable ways. The issue is not whether we are spending the same on women and men, but whether the spending is adequate to women and men's needs (Rake 2002). It seeks affirmative action to address specific needs of women.

► Gender Budgeting has been used as an analysis of government budgets to establish the differential impact of revenue raising or expenditure on men and women. Gender budgeting aims to
analyse from a gender perspective any form of public expenditure or method of raising public money by identifying the implications and impacts for women and girls as compared to men and boys (Elson, UK, University of Essex). In this way it identifies the impact and compares the implication of budgets and policies on both sexes.

► Gender budgets are a tool for testing a government's gender mainstreaming commitments - linking policy commitments across government departments with their budgets. As Sharp and Broomhill (2002) explain: "[they] are a mechanism for establishing whether a government's gender equality commitments translate into budgetary commitments." Without a suitable economic underpinning, a government's equality commitments are unlikely to be realised.

► Gender Budgeting is one of the tools identified in mainstreaming equality. Mainstreaming aims to build equality considerations into all stages of activities and strategies. Gender budgeting is the application of gender mainstreaming to the budget process. Budgets are the key instruments by which governments shape a city's infrastructure of social and physical planning and services.

► Gender budgets are attempts to break down national or local budgets according to their impact on women and men, boys and girls. Thus Gender Budgeting looks at the Government budget from a gender perspective to assess how it addresses the needs of women in the areas like health, education, employment, etc.

► Gender Budgeting is a dissection of the Government budget to establish its gender-differential impacts and to translate gender commitments into budgetary commitments.

► Gender budgeting assesses the impact and outcomes of budget proposals on women and men, girls and boys, and assesses revenue and expenditure with a view to promoting gender equality.
Hence **Gender budgeting** is a method or a tool of examining a government budget to determine how it impacts on women and men; girls and boys of different social and economic groups. They are attempts to break down, or disaggregate the government’s mainstream budget according to its impact on women and men, and different groups of women and men; with cognizance being given to the society’s underpinning gender relations.

### 2.5 RATIONALE FOR GENDER BUDGETING

The increasing interest in gender responsive budgets reflects a growing awareness of the importance of public resource allocations for gender equality (Box – 2.4). Gender responsive budgets have emerged as an important and widespread strategy for shining a brighter light on what government budgets have and have not done towards the promotion of economic and social equality between men and women.

**BOX – 2.4**

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<tr>
<th>Goals of Gender Budgeting Initiatives</th>
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<tr>
<td>Sharp and Broomhill (2002) explains that most gender budgeting initiatives have three core goals. They seek to:</td>
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<td>► Mainstream gender issues within government policies</td>
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<tr>
<td>► Promote greater accountability for governments’ commitment to gender equality</td>
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<tr>
<td>► Change budgets and policies.</td>
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A gender responsive budget is an important mechanism for ensuring greater consistency between economic goals and social commitments. Some of the more compelling justifications are listed below:

#### 2.5.1 Gender equality

The fundamental objective of gender budgeting is to refine and transform budgets and related policies in accordance with promoting gender equality as an integral part of human rights. Gender budget
analysis becomes a major tool for combating gender inequality because the ultimate goal is to promote more effective allocation of funds to all sectors and especially to areas where funds will yield the highest marginal return to productivity (C.D.D. 2005). Gender budgeting identifies the gender specific implications of public finance – which is usually presented as gender-neutral. Gender analysis of budgets pinpoints and seeks to redirect allocations to reduce weakness or vulnerability of women. Gender budgeting is therefore regarded as an element of core strategy for raising awareness and understanding of gender issues and the gender impacts of budgets and policies.

2.5.2 **Accountability/Transparency and participation**

Knowledge is a critical component in economic production, and the degree of access to it represents one of the main divides between rich and poor. The quantity and quality of available information is changing dramatically every day in the world. Most importantly, the spread of information is making accountability and transparency facts of life for any free government.

Gender budgeting is a crucial tool for monitoring gender mainstreaming activities, because public budgets involve all policy areas. Gender budgets therefore are "a mechanism for establishing whether a government’s gender equality commitments translate into budgetary commitments" (Sharp and Broomhill 2002, 26). Gender budgeting is consequently seen as an essential instrument for establishing gender mainstreaming within government policies and assigning clear responsibilities, making governments accountable for their gender policy commitments.

Furthermore, gender budgeting increases the transparency of, and participation in, the budget process. Gender-responsive budget initiatives can contribute to the growing practice of public
consultation on and participation in the preparation of budgets and in monitoring their outcomes and impact, particularly ensuring that women are not excluded from this process, thereby strengthening economic and financial governance by promoting transparency.

2.5.3 Efficiency and Effectiveness
The most widely used argument for undertaking Gender Budget initiatives is that they lead to a more efficient use of resources. Gender analyses of government budgets are crucial for improved targeting, thereby avoiding 'false economies', that is, where attempts to reduce or contain financial costs in one sector may transfer or perpetuate actual costs in terms of time use for individuals and groups, and lower their overall productivity (Elson 2000).

Gender budgeting also contributes to better targeting of policy measures and hence to the pursuit of effectiveness and efficiency. To reach political goals and to raise and spend scarce resources effectively and efficiently governments should take into account that women and men, because of their unequal social positions and ascribed social roles, might have different wants and needs and that they might react differently to apparently gender-neutral measures. Gender budgeting ensures this specific gender awareness and is consequently an important step towards good economic governance. The framework for Gender Responsive Budget analysis involves the examination of inputs, activities, outputs and impacts of government interventions and provides comprehensive feedback on the effectiveness and efficiency of public expenditure, resulting in a more optimal use of limited public resources and improved budgetary performance.

2.5.4 Good governance
While 'good governance' is defined in different ways, it is primarily considered to be a process of improving opportunities for the delivery of goods and services to the people in a fair, just, effective and
responsible way. Gender responsiveness is essential to the key features of good governance: transparency, accountability and participation. The analysis of gender issues, the participation of women as well as men in decision-making processes at all levels and the recognition by institutions of women’s rights and needs are all central to good governance and are strong features in Gender Budgeting initiatives (Hewitt and Mukhopadhyay 2002).

Good governance is a prerequisite for, and an essential component of, sustainable human development. It also has a direct as well as an indirect impact upon the reduction of opportunities and incentives for corruption. Gender Budgeting initiatives within governments have contributed to these processes.

Ultimately, as Himmelweit (2002) explains, gender budgeting can benefit society both by reducing socio-economic gender inequalities and by ensuring that public money is better targeted and spent more efficiently, improving policy outcomes. Gender budgeting also brings internal benefits to government. By strengthening the collection and analysis of gender-disaggregated data and enhancing the ability to determine the real value of resources targeted towards women and men – gender budget initiatives can provide a better understanding of how resources are being spent and how they increase the efficiency of policy. International experience also suggests that gender budgeting has a number of benefits such as it supports performance and service delivery; it enhances policymaking and budgeting and supports gender mainstreaming.

Since gender inequalities lead to major losses in social cohesion, economic efficiency and human development, gender budgeting can be regarded as an important strategy in the pursuit of equal citizenship and a fair distribution of resources, helping to redress inequalities and to reduce poverty. Gender- responsive budgets are therefore a tool for
strengthening not only good economic and financial governance, but also good governance in general.

2.6 APPLYING ANALYTICAL TOOLS OF GENDER BUDGETING: INTEGRATING GENDER INTO THE NATIONAL BUDGET

Formulation of a national budget involves decisions at three levels:

- **Aggregate macroeconomic strategy.** Is the overall deficit or surplus appropriate?
- **Composition of expenditures and revenues.** Is the mix of spending and taxing appropriate?
- **Effectiveness of service delivery.** Does the public sector provide the required level and pattern of services to firms, families and communities?

A range of tools for integrating gender into these three levels of decision-making is available. Gender budgeting initiatives have utilized a variety of tools and processes to assess the impact of government expenditures and revenues on the social and economic position of men, women, boys and girls. It can consist of different components and vary considerably across countries and regions given their specific socio-political contexts, and the nature of the institution implementing them.

It should be noted that gender budgeting is a relatively new concept and as a result the tools and techniques used to apply the theory are still evolving. Additionally, methodology should and will differ internationally, as it is adapted to the national or even regional context. Basically, gender budgeting can involve analysing any form of public expenditure, or any method of raising public money, from a gender perspective and identifying the implications and impacts for women and girls as compared to men and boys (Bellamy 2002).
Several toolkits for gender budgeting have been developed most prominently by Debbie Budlender and Ronda Sharp (1998), Diane Elson (1997) and Katherine Rake (2002). The tools listed below are used for carrying out Gender Budget analysis:

I. **Gender-aware policy appraisal** is the analysis from a gender perspective of the policies and programmes funded through the budget, which asks 'in what ways are the policies and their associated resource allocations likely to reduce or increase gender inequality?' This is an analytical approach which involves scrutinizing the policies of different portfolios and programmes by paying attention to the implicit and explicit gender issues involved.

II. **Gender-disaggregated beneficiary assessments.** This research technique is used to ask actual or potential beneficiaries the extent to which government policies and programmes match these peoples' priorities. Beneficiary assessment is a means by which the voice of the citizen can be heard. This can be done through opinion polls, attitude surveys, group discussion or interviews. Questions focus on overall priorities for public spending or on the details of the operation of public services.

III. **Gender-disaggregated public expenditure incidence analysis** estimates the distribution of budget resources (or changes in resources) among males and females by measuring the unit costs of providing a given service and multiplying that cost by the number of units used by each group. This research technique compares public expenditure for a given programme, usually with data from household surveys, to reveal distribution of expenditure between women and men, girls and boys. It can give a sense of how gender-inclusive such expenditures actually are by comparing the distribution of the benefits of public spending among women and men, girls and...
boys. Similarly, it can suggest the gender impact of supposedly gender-neutral budget cuts.

IV. **Gender-disaggregated tax incidence analysis.** This research technique examines both direct and indirect taxes in order to calculate how much taxation is paid by different individuals or households.

V. **Gender-disaggregated analysis of the impact of the budget on time use** is a calculation of the link between budget allocations and their effect on how household members spend their time, using household time use surveys. This looks at the relationship between the national budget and the way time is used in households. This ensures that the time spent by women in unpaid work is accounted for in policy analysis. Changes in government resource allocation have impacts on the way in which time is spent in households. Thus whenever cuts are proposed, the question should be asked: 'Is this likely to increase the time that men and women spend on unpaid care provision?'

VI. **Gender-aware medium term economic policy framework** is used to assess the impact of economic policies on gender, focusing on aggregate fiscal, monetary and economic policies designed to promote globalisation and reduce poverty. This attempts to incorporate gender into the economic models on which medium-term economic frameworks are based. This can be done by disaggregating, by sex, variables that refer to people (e.g., labour supply) or including new variables to represent the unpaid care economy.

VII. **Gender-aware budget statement** is the government report that reviews the budget using some of the above tools, and summarises its implications for gender equality with different indicators, such as the share of expenditure targeted to gender equality, the gender balance in government jobs, contracts or training, or the share of public service expenditure used.
mainly by women. Any government can issue a Gender Responsive Budget statement utilising one or more of the above tools to analyse its programmes and budgets and summarise their implications with a number of key indicators.

These tools can be used individually or in combination, depending upon the circumstances of the country. For example both the Australian government and Commonwealth Secretariat break expenditure down into three categories –

→ Gender-specific expenditure - allocations to programmes that are specifically targeted on groups of women, men, girls or boys, such as programmes on men’s health or violence against women;

→ Gender equity in the public service - allocations to support equal employment opportunities, such as those to promote equal representation of women in management, equitable pay and conditions of service or provision of crèche facilities;

→ Mainstream expenditure - allocations not covered in the above two categories.

Although, more partial strategies can also bring about considerable improvements, a comprehensive strategy could use the full range of tools to produce a gender responsive budget (GRB) statement and a gender-aware medium-term economic policy framework, possibly supported by a gender management system (GMS). Thus it is clear from above that Gender budgeting provides a range of methodologies for analysis of expenditure and revenue streams by gender, enabling to understand any differential impacts on men and women of policy decisions.