



Innovation series

No. 15

Feminist Economics in Practice

**Inclusive Gender Responsive Budgeting:
Tools and Techniques for Finance and
Non-Finance People**

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December, 2018

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ISSN 1701-1590

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The project presented in this report was carried out with the financial support of Global Affairs Canada. The views expressed herein do not necessarily represent those of Global Affairs Canada or the Government of Canada.

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Inclusive Gender Responsive Budgeting (IGRB): Tools and Techniques for Finance and Non-Finance Community Leaders

Naima Imam Chowdhury

Gender budgeting is an approach to enhance gender equality related investments between women, men, boys and girls. It invests in areas to counteract situations that increase the gaps between the genders. The purpose may not necessarily be to offer direct investment to the disregarded gender; but more to reduce the gaps and create enabling circumstances and environment to act towards equality for all.

Gender budgeting is an established initiative in many countries. The process has been started more than two decades ago as part of the feminist movement to reduce the gaps and gender inequality. Gender budgeting is a reflection of the theory of Feminist Economics that considers people and their social-economic position and conditions rather than the market dynamics. It also values the family and societal relationship of human beings. In this aspect, feminist economics talks about house hold level roles for men, women, boys and girls, considers age and other identities and conditions—so that it values relations and exchange of labour within the family, and consider women and men’s role in the care work that is devalued by the market economy.

A key strength of gender budgeting is to uphold the idea of a shared feminist transformative approach, where people in the community, particularly women and marginalized get the opportunity to bring their voice, take the leadership to influence public expenditure.

Through this research I am exercising the feminist transformation of power and the decision-making process by the community, women and diverse vulnerable groups, in particular.

- Considering the theory of Feminist Economics how economic development, planning and the allocation of public expenditure can address the critical issues of the community and community groups from the household level to the market opportunities,
- how women and the most marginalized groups can be included in the economic discussion through upholding their rights and dignity and
- how community can lead the public expenditure planning

Through an interconnected participatory and consultative budgeting process I would like to see the community’s best interest for inclusion and equality have been secured. This report first provides a general background defining the issues and concepts, to provide the context. The second section focuses on the steps undertaken.

Background of Gender Responsive Budgeting

In capitalist economy and trends, the concept of inclusion and feminism have not been considered as an obvious agenda, though in recent years, gender budgeting has been adopted as a vital need. In the decades since its inception, gender budgeting has been developed as a ‘responsible method’ and as an accountability tool used by governments to ensure equity in economic growth. At present, nearly 100 countries and governments around the world are pursuing gender budgeting, a quarter of which are in the Asia Pacific region, including Bangladesh.

Gender responsive budgeting is a process of applying a gender lens to public financial investment, expenditure and revenue management, to analyze the different gender related situations across all sectors. Often, gender budgeting refers to social structure, however, investment is planned for all sectors to address gender constraints and expected outcomes. Systemic ratification in the fiscal policies is important. Though gender neutral, the process must still be gender aware, otherwise it will become gender blind (hiding rather than understanding gender dynamics). While gender budgeting processes around the world have motivated to focus on public expenditure, the tax and non-tax revenue policies can also integrate the needs of men and women, and boys and girls, to address the key goals or policy outcomes. Gender analysis in the budget can advance gender equality and the equal realization of human rights. This, in turn, improves economic growth overall. Experiential evidence also links gender budgeting to the arguments on the effectiveness of public spending, which has dual dimensions: addressing equity and ensure efficiency.

To estimate of the factors of gender equality has been establish by using the Gender Development Index (GDI) and Gender Inequality Index (GII) as representations for gender equality. Introduced in 1990, the Gender Development Index is constructed on the basis of gender equality sensitive indicators (GESI) on three dimensions - education, health and income. The Gender Inequality Index data intend to capture gender inequalities in health, women's empowerment, and participation in the labour force, mostly at the formal level. The sectoral estimates show that the Gender Inequality Index is very important to the adoption of gender budgeting, allocation of public expenditure on health and literacy for women and girls.

However, research has identified that the current way of gender budgeting has no significant impact to increase women's labour-force participation in the formal and non-formal sectors. Creation of new opportunities do not always mean to engage women, while the connections with the actual social and cultural contexts are not considered. There are initiatives for women's employment or income generating activities in the government's safety network projects which are again reflecting on Women in Development approach instead of reducing gender inequality in the society. Fiscal policies that are confined from the five-year plans are more to increase women's participation in the sectors, instead of confirming women as a sustainable work force for that sectors. For example, construction sector has been mandated in the policy to increase women's participation as worker, but are as yet to talk about a women friendly working environment. Overall, the plans are not designed to consider women's role in the care economy, or to support a care economy infrastructure, such as child care centres, early childhood education by the local or national governments. The plans also overlook the roles of the elderlies in the family and community, in particular the care work. So, the gender budgeting for the sector development plans again assume elderlies as a 'support recipients' instead of considering them as contributors to the economy as viable actors.

The consideration of the challenges that women face with regards to their mobility e.g. safety, security, transportation, infrastructure is a big question for women's participation in the labour force. This become a subject of 'double discrimination' for women with physical challenges, elderlies and women from geographically remote area.

Inclusive Gender Budgeting is a tool to ensure the rights of citizens, hence, addressing citizen's need, priority, particularly for women and marginalized into the public expenditure. It also ensures the transparency and accountability of people's money and is directed to strengthen inclusive economic growth. Inclusive gender budgeting, therefore, requires crucial elements as proper analysis of gender and the marginalized situation in the sectors, gender and inclusion-aware allocations (determining the plan and budgets through an inclusive-gender lens) and the governance system and mechanisms. The third element is moreover the institutional mechanisms to identify the gaps along with the citizens, particularly women and marginalized, identify the priorities and also to monitor the results and outcomes

How gender and intersections are missing agendas in capitalist market economy

The capitalist system is profit oriented system and its tendency is to gain more profit, lead the economy towards the way where the companies will gain profits in local / global levels. It doesn't consider the viability of the society or individual human beings in the economy, hence, consider the people as part of the market that can create demand. In this context women's suppressive situation in the existing society often negatively impacted by the capitalistic theory where women are considered for their reproductive roles and their gender roles and productive are neglected to recognize the differences and to support the congenial environment. It is worth to say that capitalist system imposing the pre-existing gender discrimination in the society or the system of oppression that is fed by the patriarchal system.

Denise Commane (2017) provides the following critique:

The oppression of women is a tool which enables capitalists to manage the entire workforce to their own profit. It also enables them to justify their policies when they find it more profitable to shift the responsibility for social welfare from the State and collective institutions to the "privacy" of the family. In other words, when the capitalists need extra labour, they call upon women whom they pay less than men, which has the side-effect of dragging down wages generally. This means that the State is forced to provide services to facilitate women's jobs or allow them to offload some of their responsibilities. Then when they no longer require women's labour, they send them home, back to their "proper place" in patriarchal terms¹.

Feminist Economics

Feminist economics brings a critical discussion in economics for an overarching focus on gender and inclusivity which is often ignored in standard economics practice. It brings the economic inquiry and policy analysis with a particular target on gender equality challenges and the initiatives that economics should consider, starting from the household level. Feminist economic researchers include academics, activists, policy theorists, and practitioners.

The key concerns that are raised by feminist economics are:

- Economic discussions should start from the first unit of the society which is the household. Household work should be recognized by economics and economic theory

¹ Commanne, D. (2017). How patriarchy and capitalism combine to aggravate the oppression of women, CADTM. Retrieved from: <http://www.cadtm.org/How-Patriarchy-and-Capitalism>

- The dynamics between paid and unpaid work prescribed by the social-cultural norms and practices by men and women should be analyzed and decoded considering participation and monetary and non-monetary benefits.
- Women's condition and position should be analyzed and counted to consider as effective labour force and the possible support mechanism should be drawn in economics as priority investment
- Social-cultural norms, egoistic images, men and masculinity and other stereotypes should be addressed to make economy workable for all
- How the gender specific growth for micro and macro should influence public expenditure including trade policies and broader economic policy discussion.

Inclusion and Intersectionality

The World Bank defines inclusion as the process of improving the terms on which individuals and groups take part in society; improving the ability, opportunity, and dignity of those disadvantaged on the basis of their identity. However, socio-cultural norms and practices in different societies create division in the community. These divisions are not only limited to cultural practices, but also influenced by socio-economic conditions, occupation, caste, class, religion, language, ethnicity, disability, and other factors. These marginalized groups are often economically excluded, thus are overlooked in development initiatives and remain chronically vulnerable. Through inclusivity, development initiatives and plans intentionally include these groups, consider their context and challenges, and take affirmative positions to address them.

Intersectionality is a concept often used in critical theories to describe the ways in which oppressive institutions and norms (racism, sexism, heterosexism, classism, etc.) are interconnected and cannot be examined separately from one another. Intersectionality reflects the diverse sexual identity (LGBTQ+) of people who are often discriminated against. Feminist theory consider this intersectional groups as vulnerable population where bringing them in to the discussion of intersectional feminism. Gender Responsive Budget preparation must consider these sections of the society as they are often economically and social excluded in any given society.

Moreover, both above-mentioned groups are marginalized from opportunities for improving lives, rights to property and inheritance etc. In many cases family exclude them from the relationship out of societal pressure. As example, in many countries excluded groups, e.g. transgender people live in separate area or slums and run their livelihoods through begging and prostitution. Same goes to the physically and mentally disabled people where family exclude them from the property and they finally ended up in begging.

Feminist economics advocates for socially-economically excluded people and through an inclusive gender responsive budgeting the rights and justice for them can be ensured in the economy.

Unpaid Care roles and Care Economy

A critical factor in feminist economic analyses is bringing to the forefront women's unpaid care roles. Capitalist economies rely heavily on the contribution of household-level labour that is largely unacknowledged.

I will use an example from the agriculture sector to demonstrate the situation: In overall agriculture sector in global south women do 80% of work compare to men and most of these cover the primary production level. Particularly, in rural areas women work in their family fields in unpaid roles, cultivate lands, sowing plants, and irrigate and other care related work. The major work women at the period of harvesting. In most cases women work from the dawn to dusk till the crop is ready to go to the market. Nevertheless, women's regular roles including cooking, cleaning, care works and all other household level activities are also include in the process. However, women's huge contribution in agriculture is not counted or recognize as 'productive' work as they are not involved in the buying-selling process. On the other hand, women, in general do not have the land ownership which prevents them to be recognize as 'farmer'. Counting all these language and definition of productive and reproductive roles; women's role is counted as 'reproductive' which do not approved having 'financial value'.

The entire system is more guided by the social-cultural practices and enhancing gender roles for women when they are depriving to participate and control resources. The same goes for women's contribution for other sections of agriculture as cattle and poultry. However, women find it viable as to some extend these sectors, in general, do not require land ownership etc². In general, women's position and condition in the family and society controls women's role in agriculture which is mostly surrounded by the rural, conservative society. Along with this girls and elderlies in the families are also take quite similar roles and their contributions are not seen as 'financially viable'.

Around the globe, women are overrepresented in part-time, temporary and lower-wage jobs, most of which provide fewer non-wage benefits and limited opportunities for advancement. Even after accounting for differences in hours worked, the median gender wage gap remains at 12%. This gap is also particularly relevant to difficult decisions that many women must make between child care and paid employment. Caring responsibilities—for child rearing and caring for aging or family members with disabilities—tend to fall to women. According to Statistics Canada's General Social Survey, women devote 4 hours a day to unpaid work, compared to 3 hours for men in 2015. This can lead to more time off and make women more likely to work shorter hours, which can translate into lower income, which in turn affects parental leave, employment insurance benefits, as well as pensions and savings³.

Community-driven inclusive gender responsive budget process and possibilities:

In the process of a participatory budget exercise, community participation has been often done in a sector-focused context where participants are often having a homogeneous background. However, gender equality is one of the agendas in most of the exercises, where investing in women's participation is considered as a most popular 'gender-equal' investment. Nevertheless, these interventions often increase the gaps instead of reducing it by addressing the deeply rooted social-cultural practices. As example, women's employment has been increased through government's projects, where in many cases 30% - 50% women are recruited. However, these projects often cannot ensure women's employable capacity in other sectors, and cannot offer conducive environment for

² SwissContact-KATALYST', Poultry sector gender analysis, Faridpur, Bangladesh, Naima Chowdhury

³ Gender equality Framework, Government of Canada 2018

women that can be ensured by the structural changes, e.g. addressing societal norms to accept women in their productive capacity, congenial work environment for sustainability and addressing the issues of equal wages in other sectors etc. As a result, after those projects are closed many women returned to the situation where they started. This should be notified that these projects are often designed in the ministry level where community people or local context are ignored in the designing.

Through this research for tools development I continuously emphasize a participatory consultative process with all community groups including women, elderlies, disabled, intersectional groups, socially excluded community etc. However, this is often challenging to ensure the supportive, safe and trusted environment for the marginalized and minority population as they often afraid to raise their opinion and struggle with insecurity.

Understanding Budget Processes

In most countries budget process refers to the annual budgeting and represents the overall financial and business position following certain aim and plans from the Ministries and departments, followed by the activities for that particular year. It includes the cash flow, mostly from the targeted revenue that supposed to be collected as part of the gross domestic income. Budgeting hence represents the goals appropriate people and processes the ongoing projects and new priorities, consider any potential risks that might occurs.

'Budget' is mostly considered as an issue of the government and has limited participation of people in the process. It is important that public budget should not be seen only as the business of experts and policy makers, but should be considered as a regular consultative practice between the people with government. In most cases, the budget is not clear to people as well as the source of income, revenue generation, growth and tax collection is missing the clarity on 'why and what'. The language and the presentations also excludes general people's interest.

In the recent years in a few countries' government are willing to consider the suggestion from the civil society organizations who are willing to involve in the budget discussions. These CSOs are not always considering primarily the financial analysis of Gross Domestic Products, revenue and utilization but are more focused on allocation towards sectors and initiatives. Many of the discussions through these forums are from the direction of rights-based approach which is a basic criticism for many policy makers and are often accepted by the target group. However, in most cases the budget doesn't reflect the recommendation from the CSOs.

Local governments understand the situation analysis

Local government and the departments are the most important bodies to formulate the budgetary agenda for the local development initiatives. While the Ministries started to formulate gender budgeting, they circulated a guideline on how to suggest on budget that will reduce gender discrimination. The guidelines are not always clear to the local government and it has been interpreted as 'investing for women in development' guidelines. So, the local government officials come with the

suggestions how they will involve women as workforce, increasing girl's education, scholarships for widows etc. There are hardly any initiatives that talk about reducing gender gaps which is goal for gender budgeting. Due to the lack of understanding about the marginalized situation, the national level or the Ministry level high officials do not bring the discussion of economically, politically or socially marginalized people or people who have any physical and mental challenges. Though the budget discussions often talk about gender discrimination, they do not necessarily encourage talk about the excluded and marginalized population.

Most of the governments in the countries are trying to practice the decentralization process through local government departments, but it is challenging because of many unseen reasons. Local governments are often isolated from the decision-making process from the central level which includes considering any consultation process to acknowledge diverse local contexts. Most of the ministries plan for common initiatives for the entire country where the actual need of people at the local-level is not registered. There are now initiatives to involve local government in the consultation process. However, what has been observed these consultations are mostly dominated by the high officials at the ministries, often chaired by the Minister or Secretary. The local level officials do not feel encouraged to express their views or not feel comfortable surrounded by the high-level people. The environment is not at all congenial for them to talk. This become crucial if the local representative is a woman official.

The power dynamics controls the consultation process which ultimately confirm the participation of the local officials but often fail to confirm an effective and fruitful consultation process.

In most cases before the budgetary process local officials do a kind of consultation with the community people to identify their needs and priority. They do it along with the local public representatives, union Parishad and Upazila Parishad. Women Councilors discuss with the women groups. It is found that the budget process is not often clear to both public representative offices and with the women councilor, in particular. Women representatives are not often consulted by the Chairpersons and discriminated as they are women. This is a common finding that gender budgeting procedure is not at all clear to the local governments as well as the public representatives.

Local governments are able to identify the loop holes to address the need of women and marginalized

It has been identified that there are no such tools and techniques available in the Ministries that can assist in developing gender responsive budget. The officials consider the overall country context and analyze the available sex disaggregated data in the sectors and identify the most effective initiatives to increase women and girl's participation in the sector. Most of the initiatives follow the policy agenda of particular ministry and the annual budget allocation are being decided based on such initiatives. Again, most of these initiatives invest resources for women's advancement instead of reducing the actual gender gaps in the society and community.

Nevertheless, the good news is that local government and public representatives are quite aware about the situation of local communities, particularly women and marginalized as they often have the interaction with the community people. This could be more effective if the budget procedure follows a bottom-up approach where the local government and public representatives could provide the actual

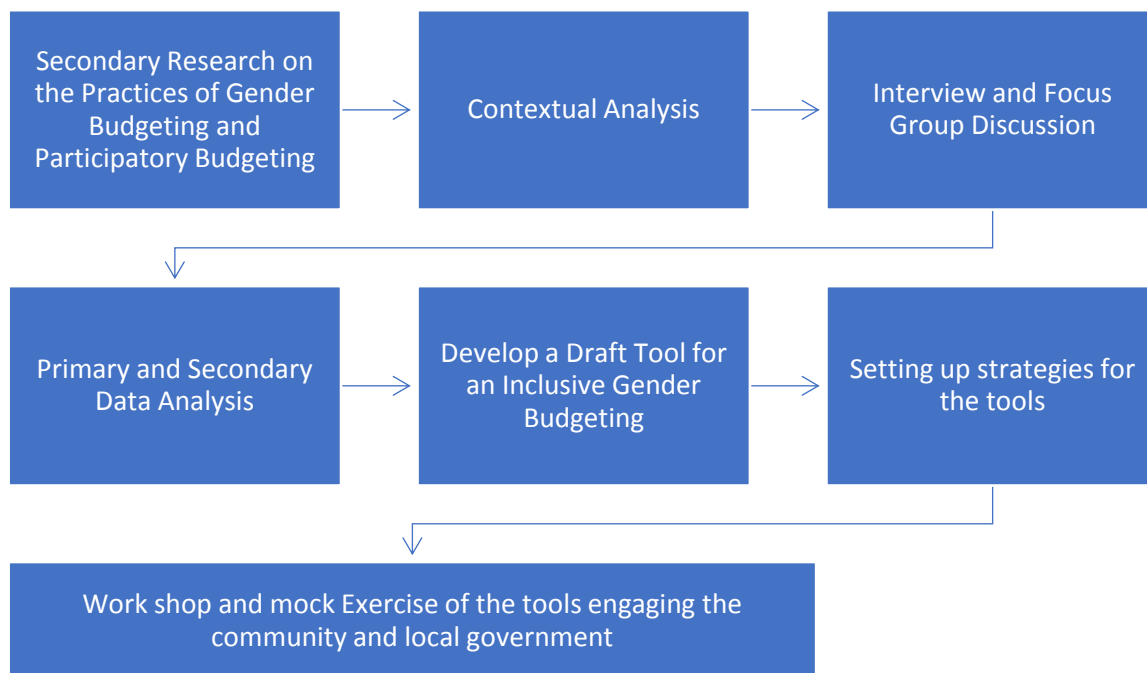
inputs through a community consultation, particularly engaging women and men from different age groups, marginalized and minority people, people with different need and constraints. On the other hand, the understanding of developing gender responsive budget is quite critical for them as there is no such guideline and they have no idea how to develop it.

The national budget procedure follows the central policies which do not always consider an individual's context. Nevertheless, engaging the local government and public representatives in the budget procedure can change the scenario as they are the people who would be able to identify the individual's context and bring those situations in the budgetary discussions. This would have certain impact to address the root causes of gender and exclusion in community development.

Developing the Inclusive Gender Responsive Budgeting Tools

The process outlined in the next session was informed by a research process⁴ that included the following activities:

- Secondary Research on the Practices of Gender Budgeting and Participatory Budgeting
- Contextual Analysis for gender responsive budgeting in Bangladesh
- Primary data collection following ethical protocols (both women and men, including minority groups, elderly, youth, disabled, farmers, professionals, government, CSOs)
- Primary and Secondary Data Analysis
- Develop a Draft Tool for an Inclusive Gender Budgeting
- Setting up strategies for the tools
- Mock Exercise of the tools engaging the community and local government



⁴ The full research study is forthcoming.

Following activities were conducted to finalize the finding:

1. Review articles and publications on gender responsive budgeting
2. Secondary research existing practices on participatory budgeting
3. Secondary research existing practices on gender budgeting
4. Develop understanding of Gender responsive Budgeting practices in Bangladesh
5. Identified partner in Bangladesh in the area of participatory budgeting
6. Contextual analysis of the data collection area along with the partner organization
7. Contextual analysis of the budget procedure with the Key Line Ministries
8. Develop sector-based analysis on gender and marginalization in Bangladesh
9. Identified the gaps between budgeting process and people's inclusion
10. Develop draft tools for Inclusive gender budgeting

Individual and Groups who participated in the Primary data collection:

1. Community people
2. Women group
3. Women group from minority community
4. Men group from the minority community
5. Group of Elderly people women and men
6. Group of people have physical and mental disability
7. Farmers group
8. Youth group boys and girls separately and together
9. Elite group of the community, including teachers, principals, lawyers, journalists, police, Army so on.
10. Women Councilors in Upazila / Subdistrict
11. Men Councilors in the Upazilla / Subdistricts
12. Women and Men Councillor in the Union Parishad
13. Civil Society organization in Jibon nagar Upazila

Individual Interviews:

1. Chairperson in Jibonnagar Upzialla
2. Chairperson in Uholi union
3. Chairperson in other 4 uniiions
4. Secretary of Upazila
5. Chief officer of Departments of Women's Affairs
6. Chief Medical Officer, Department of Health
7. Chief Officer of department of Agriculture
8. Chief officer, department of Social Welfare
9. Chief Medical Officer for Family and Women, District Hospital
10. Director, Ministry of Trade and Commerce, Dhaka
11. Director of Finance, Ministry of Finance, Dhaka
12. Director, Ministry of Women's Affairs, Dhaka
13. Members of Civil Society Organizations
14. Members of Governance Coalition, Dhaka

Ethical considerations

This research had significant involvement of the community people including women, elderlies, persons with disability, people from different marginalized community, youth group and also people who are involved in relevant ministries, local government and in politics.

The objective of the research was clearly described to each group of people before they were scheduled for the discussion. The same was repeated at the time of the discussion. A safe space was created for the participants to talk and express their opinion. Participants appreciated the respectful discussions and also felt confidence about the confidentiality. It was found that they well described their challenges with regards to the budgeting procedures and the infarction between the public representatives. They also provided inputs regarding government' procedure about budgets. Besides, they acknowledge the benefits of government's safety nets and also mentioned about the limitations. None of the names of the community members, political persons or government officials are disclosed here except the name of the space and name of the departments.

Tools and Techniques to Develop an Inclusive Gender Responsive Budget by the Community

Before we start the process; we need to understand the interlinked key components to develop an Inclusive Gender Budgeting

The Key components of Inclusive Gender Responsive Budget

The key components to develop a gender responsive budget are:

- 1. Participation and Consultations**

A robust participation consultation must be ensured by creating a safe environment where all community groups can raise their opinion.

- 2. Analysis of situation and budget**

An analysis of the situation for women, men, boys and girls in the sectors will be compared with a budgetary analysis along with the policy analysis and priority

- 3. Identify the priorities**

Community will identify the gaps in the sectors that hinder inclusion and gender equality, and set priorities to reduce the gaps

- 4. Forecasting the budget**

Community will forecast an approximate budget along with the Local Governments

- 5. Identifying the support strategies and techniques for further implementation and monitoring**

Community will identify the techniques to support the proposed priorities and initiatives along with a monitoring system and impact analysis step involving the most marginalized people in the community.

The consultation process will involve:

1. Women, men, boys and girls from all ages and all social and marginalized groups
2. Sector specific representation from the local government bodies, Community based organizations
3. Public representatives who represent the priorities for area development
4. Community leaders in general and from the sectors.
5. Youth and elderlies in particular to exchange views and justification

Sectors that might come as first preference (Schools / Education, Health / service center, Employment / government and private sector)

Developing a Community Driven Inclusive Gender Responsive Budget:

There are eight major steps that should be followed to develop an inclusive gender budget. In all steps the community involvement has to be established as a partner of the procedure.

Step 1: Situation analysis related to community people's condition and position:

A sector-based detailed community situation analysis is the first step in developing an inclusive gender budget. The main goal is to draw a clear picture of the situation particularly the different condition and position of women, men, boys and girls from all ages. Following the discussion of all ages the in-depth analysis of elderlies and older people's condition and position should be chalked out with regards to their challenges, basic needs, empowerment, social security, service related constraints etc. This would be a sub group analysis. Further subgroups would represent the range of diversity in the locale (see bulleted list below). In all sub groups the situation of women, men, boys and girls from all ages would be differentiated with regards to their different condition and position.

Process to conduct Step 1

This step is the most important step to start an inclusive gender responsive budget preparation.

Who will be involved in the process?

- The process should involve the people from all level and identity in the community:
- Women, men, boys and girls from all age groups
- Women and representation from the elderlies and older people from all sexes
- F/m representation from disabled groups from all ages
- F/m representation from the youth groups
- Women and men representation from each social groups including people from different class, caste, religion, language, culture, occupation
- F/M representation from LGBTQ community, sex workers and most marginalized groups
- F/M representation from politically and geographically marginalized people
- F/M representation from sector specific actors e.g. for education school teachers, parent's representation, committee representatives, students etc.
- F/M representation from departments and local government officials who are dealing with budget and policies fir community development
- F/M Representation from public representatives e.g. Chairperson and members from the Union and Upazilla parishad.

- Community leaders, Business Organizations and commonly respected people

What are the questions this process will pursue?

The main objective of this step is to identify the gaps and compare the gaps between each group through a situation analysis for women, men, boys and girls.

The following example is from the Education sector.

The first question is to identify the situation for the mainstream primary education for girls and boys and if there are gaps or differences exist for the girls and boys differently.

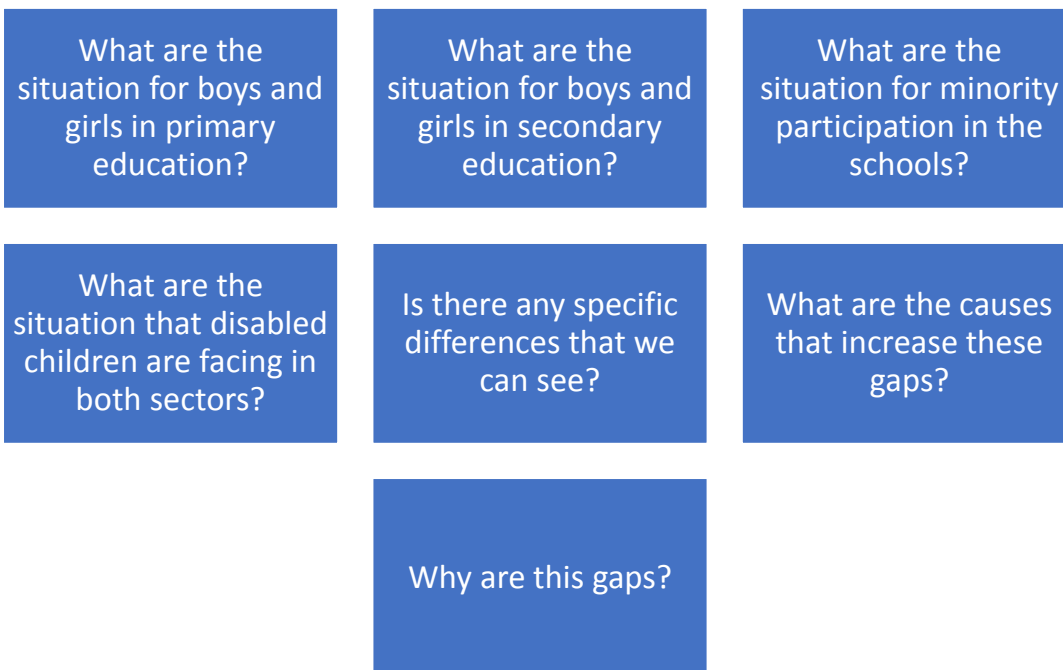
The next question is the same scenario for the secondary education. Gender analysis would identify the many constraints from the family, community and from the school facilities.

After identifying the gaps for mainstream students, the group will try to see the gaps for the people who are from different minority groups and student who have different disability and conditions.

At this point, it is important that the facilitator of the budgeting process describe the majority and minority groups from the same context. This session also needs to be free from any political and/or other indirect pressure.

After identifying the gaps, the group will identify the causes that are increasing the gaps with regards to gender inequality and exclusion.

The last step would be to identify why those issues and underlying causes are remaining. The group will respond to each question and will discuss to understand the social-cultural-economic-political and geographical dimension of the situation.



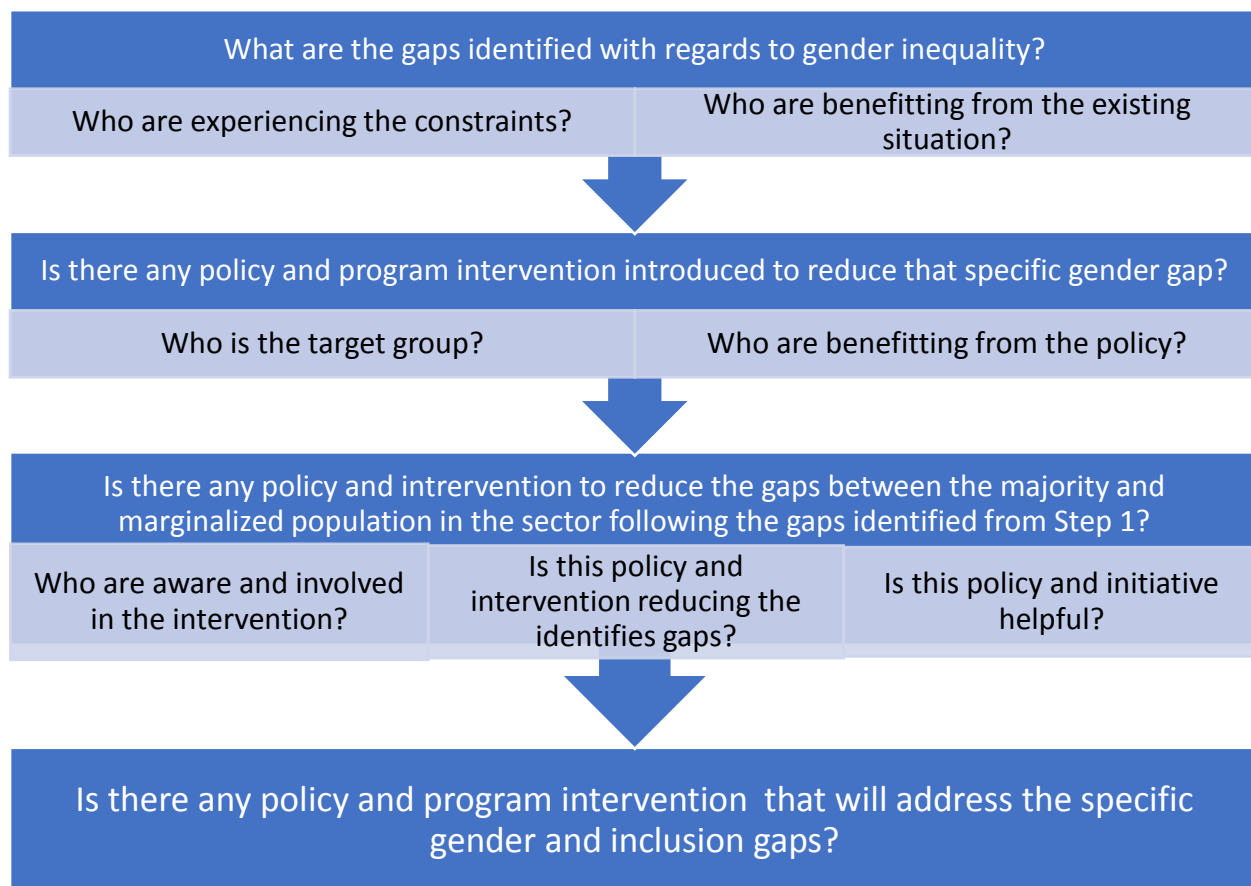
Step 2: Policy related analysis:

The policy related analysis determines to which extent the sector development policies address the gaps that have been identified in the first step. This step should involve local government concerned persons who are well conversant with the policy initiatives from the government. This will include the discussion of the initiatives, relevant programs, different schemes, scholarships, subsidized services, quota allocations, etc. that involve men and women from all ages and diverse identities. This will help to understand the major gender constraints in the sector and which initiatives are increasing the gap. This will help to examine the policy and related programs that are meeting the rights of people particularly women, girls and marginalized.

Process to conduct Step 2

To conduct the policy and program related analysis the local government official would be the key informant along with the sector specific actors. For this step we may think about employment sector policy analysis.

Based on the identified root causes from the comparative situation analysis from Step 1, the group will start to explore what are the initiatives have been taken in the national level sector-based policy area. The process and the questions would be as follows:



Step 3: Identify the major gaps using gender and inclusion lens:

This is a comparative analysis from step 1 and step 2 about what are the constraints, and what are the support initiatives. This step helps to identify the priority based on gender practical and strategic needs. Community and the officials along with the actors of the sector will identify the major gaps and what would be the initiative that they will like to suggest the local government. They will identify what are the areas that will reduce the gap immediately and what would be the long term initiative that needs policy advocacy. For example, it had been identified by the community that many girls do not go to school when they get their menstruation because there is no toilet facilities in the school. This constraint increases the gaps in education for boys and girls. The practical and immediate suggestion could be to build separate toilet for girls to reduce this gap. The long term suggestion could be working on gender friendly school premises where major infrastructural support can be developed as separate toilets for girls and boys, rest rooms for female teachers etc.

Process to conduct Step 3:

This step is very important to dig in to the discussion of gender and exclusion. This will give the scope to see the gaps in more focused, specific and constructive manner. What are the Major gaps within the Majority and each groups of the marginalized population?

Gender and exclusion analysis in Education:

Secondary Education sector	Boys	Girls	Girls with disability	Boys with disability	Girls from minority community	Boys from minority community
Access						
Participation						
Retention						
Teacher's response to different groups						
Teacher's skills to respond to special needs						
Environment (awareness, sensitivity etc.)						
Infrastructure (ramp, separate toilets etc.)						
Law and order situation (response to harassment, teasing, violence etc.)						
Environment in the community						
Expense (Cost of education materials, transportation etc.)						

Step 4: An in-depth analysis to setting priorities and assessment of budgetary allocation:

With the help from the Local Government Department officials and the Union Parishad Chairman and councilor, the community groups will identify the budget from the previous year. In this step the sector-based allocation from the previous year would be assessed as how much fund was allocated, what are the initiatives were taken, how they worked etc. Then the points from step 3 would be discussed based on the priorities and new initiatives.

Here the local government and the representatives will guide the people to think about the challenges of women and most marginalized. In the case of the education sector, a priority could be the inclusion of disabled children to the schools. In the community discussion, the community groups identified that lack of supportive transportation system in many areas preventing disabled children from attending schools. Guardians also do not feel comfortable to send them as the transports are not disabled friendly or there is huge traffic to board one bus. So it is not possible for the physically challenged people to get in to the bus where they need to push to enter. They also need to take someone with them because of the safety reason. It is a huge pressure for the family to travel with a physically challenged children in a public transport.

It has been identified by the community that providing a separate and special transport facility could increase the participation of disabled children in education. In this step they will identify how much would be the cost to run a transport facility for the disabled children in that community. As community identified this issue as a priority issue, the local government will discuss with the people in the same session to see how much the cost could be and how much budget can be allocated to run a full free or subsidized transport facility. Along with the community, Education officials and union Parishad, people who are involved in the transport services would be one of the key informants for the exercise. However, most of the results would be approximate and would be revisit by the local government in particular.

This exercise will again offer a collaborative approach in the budgeting system at the local level where the local government departments e.g. Department of Education, Department of Communication and Transportation, Department of Social Welfare, Union Parishad and Upazila Parishad would be able to see their individual roles in one particular intervention and make budgetary suggestions in the department budget. However, this is important that Union Parishad and Upazilla along with community leaders play anchor roles in the community based gender and inclusive plans and budget development.

Process to conduct Step 4:

To start the process community group will again analyze and compare the situation against ongoing activities and allocated budget from the previous years.

4.1 Issue, Initiatives and Impact analysis

How much was the allocation in the current budget to reduce gender gaps in the sector (e.g. local transport)?

Is there any allocation for the marginalized people, persons with disability, in particular?

If there are allocations; how much have been spent (numbers) and how is the impact (qualitative in percentage)?

Is the allocation helping in reducing the gaps with regards to gender and exclusion? Or, increasing the gaps?

4.2 Allocation analysis:

With the result from the impact analysis (4.1), the community group will start planning for new initiative and possible budget. As example, to establish transportation services for the disabled children the above steps can be followed.

How many disabled or physically / mentally challenged students are there in the school catchment area who need public transportation support to school access?

How much allocation would be required to run a safe transportation service for those students who have physical and mental challenges (Girls, boys from different communities)?

How much allocation can be made by the local Union Budget and Upazilla Budget, how much can each department allocate (Education, Social Welfare and Transportation)?

How much money can community pay to run the transport services to reduce the gender and exclusion gaps in the secondary education?

Who would be involved from the community along with the local Government to anchor the process?

Step 5: Sustainability situation analysis:

This step will bring the discussion of community involvement in a sustainable manner. The community will start thinking about the continuation of the initiatives and processes for a sustainable solution to reduce gender and inclusion related gaps. They will identify their roles in reducing the gender gaps in their own community through the proper usage of public expenditure allocations.

A crucial example of women and care work can be discussed here. This example referred in a several discussions in Chuadanga community sessions, and in the sessions with the local governments. Besides, this example came in the tools sharing workshop with the community.

Women in most communities are the primary contributors to family care work. Many women cannot go for employment and other income generating activities as there are not enough support for them in the household to take care of their children when they are at work. It is also found that many women cannot continue their paid work or discontinue for this same reason.

Care work also involve the care giving for the sick and elderlies in the family along with other reproductive roles. Women's this role is historical which negatively impacting women's role in the economy. A huge number of women who could have contributed to the family and economic growth, remain dependent on their male counterpart.

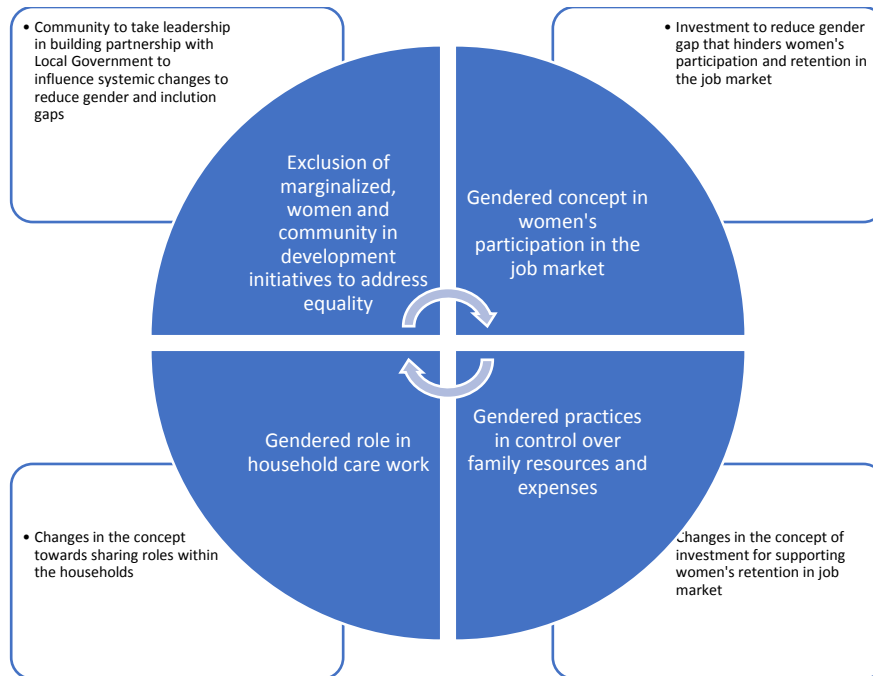
To address these circumstances, the community discussed about day care support services where both local governments, particularly Union and Upazilla parishad could play the key roles. This should be noticed that in most of the global south countries including Bangladesh a day care system is not a common concept. This service is not often available in the national government level, where gender equality and support congenial environment for women's employment and retention is a mandate. The caring role of women is a deep rooted gender role which is preventing the changed concept where women can be seen as an actor in the economy. It has been accepted that if the woman of the household goes for work outside, she will confirm the help of others in the family or the neighbor to take care of her children. In most cases the daughter or the older woman in the family are the next person for the care work.

Through this step the facilitator will help the community how there could be a sustainable solution that can address gender constraints in the family and community and can increase equal participation of women and men in the job market.

Process to Conduct Step 5:

In this process the facilitator will help the groups to see the ongoing practices in the households, community, society, and national level with regards to gender inequality situation in the employment sector.

The Facilitator will help to identify the most important challenges that women face to enter and retain in the job market. In this step the community people in the workshop identified the care role of women as a major challenge. The concept and practices within the government that often failed to create congenial environment is also identified as a gender barrier within the system.



The above chart shows gendered situation and concepts in the family, community and in systems and what could be the possible initiatives to address those deeply rooted issues. This should be noted involving each member in the family and community, building community strength to address gaps that are creating injustice would help the change and that is the motivation of transformative feminist approach.

The core questions to work in process could be:

- How community consider the basic gender norms?
- How community are influenced and agreed to invest in reducing gender gaps?
- How community can assist the mother and the family from minority groups to support in income generating activities?
- How family can be responsive towards the mother and children who have physical and mental challenges?
- How the initiative would be designed, considering the above gender and inclusion related questions?
- Who (from the community) would be involved in the initiative and how?

If the community, considers a community-based day care service they need to think about sustainable approaches to maintain that establishment. The following points may help to analyze the initiative and identify the possible expenditure in the budget:

As example, the local government may allocate budget to establish the day care system and the maintenance can come from the fee for the day care. The cost for establishing the day care can come from the Union Parishad budget, which is a one-time expense. Maintenance cost can be budgeted under union parishad and community can participate in that. There could be a subsidized rate for the

parents to keep their children that also can cover the cost to run the center e.g. salary for the care givers etc.

On the other hand, this initiative can create a job opportunity for the community women and elders who can be trained and be the service providers for care giving of the children, cooking, cleaning, maintenance, etc. Through this initiative there would be at least a few visible impacts that will come:

- Women in the community would be able to run their employment
- Children would be in a safe and secured environment
- Children with physical and mental challenges would be able to stay in a secured place
- Girls would be able to go the schools instead of staying at home to take care of their siblings
- New work opportunity would be created for women and elder women.
- Community would be able to see their clear roles to reduce gender and inclusion gaps
- A constructive use of public expenditure in a gender responsive manner can be established
- Local governments would be able to share their roles along with the community in a sustainable community driven practice

Step 6: Establish a monitoring system:

In this step community will identify the monitoring of the budget and what their role would be. As example, for an initiative who would be responsible from the community with the local government and public representative? How that person will influence the system and ensure the quality of the work etc.

Process to conduct step 6:

The most important part of this step is to ensure participation of community in the monitoring system. Considering the both establishment of the local governments (e.g. elected public representatives and the service departments) and their system, there are often lack of coordination observed.

A clear plan on monitoring system needs to be developed, e.g. who will do what. Each of the community groups will decide on their plan and possible budget allocation from the local governments (Union, Upazilla and Departments).

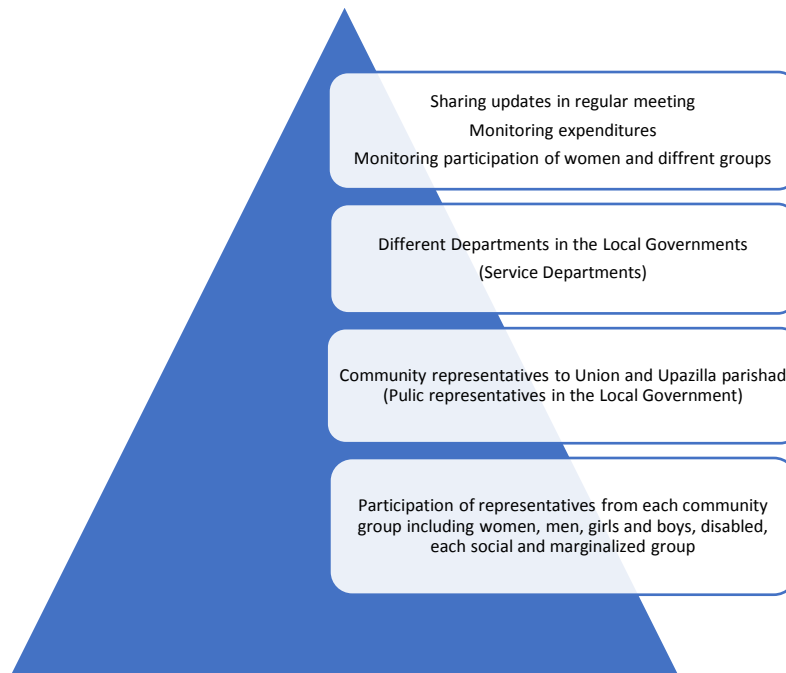
Each group will select their representatives to work with the communities and the local government on the activity and budget monitoring.

Each group representatives in the consultation process where they can identify their share in the local government budget.

The representatives will design their plan and share with the communities.

The progress against plan and budget would be presented and consulted by the local government in regular meetings where all community group representative would participate and consulted to monitor the progress.

An updated monitoring report should be placed in the Union Parishad where the community groups would be able to see the budgetary allocation for the community development, following the plan and progresses.



Step 7: Impact analysis:

This step would help the community to understand the impact of their plan on gender equality and inclusion in their context.

Process to conduct Step 7:

How the community will measure the impact, by identifying what would be the potential sources of information, would be discussed in the planning sessions.

The sex-disaggregated data within the union parishad and the service departments would be a good source to measure impacts when community will try to see the participation. As example, in the health system, how many women and girls from the minority community have visited in the last three months compare to the previous year to get contraceptives, etc.

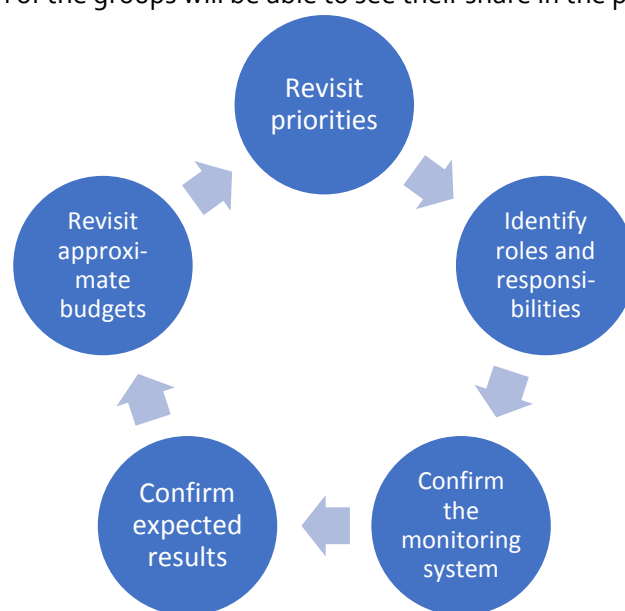
The qualitative impact refers to the actual changes in norms and practice. To get a proper response a safe environment is a pre-condition, particularly to ensure the involvement of women, men, boys and girls who belongs to the marginalized, conservative and minority communities. Representatives from each group would lead the process to identify the impact of the budget and initiatives.



Step 8: Submission of the priorities, probable budget and plans:

This is the last step of the community led inclusive gender responsive budgeting. In this step the community will justify the priorities and plans, revisit the rational of the plans, consider the possible monitoring system, revisit the expected change and impact and will finally handover their suggestion to

the local governments. Each of the groups will be able to see their share in the proposed plans and



budget.

Process to conduct Step 8:

The following activities would take place to finalize the plans and the approximate budgets. The community will;

- Revisit the priority list and analyze each priority and how they will reduce the gaps towards gender and inclusion
- Identify community, local governments and public representative's initiatives and roles
- Confirm the monitoring system and possible sources for impact analysis.
- Revisit the possible cost of the initiatives

As example, to reduce gender gaps in a sustainable manner requires commitment from the family and society. Here possible expenditures would combine public investment and community contribution. This would address the gendered norms and practices as family and community would be involved.

Strategic areas to highlight in a session to prepare an Inclusive Gender Responsive Budget:

1. Identify the gender roles and care work as the trigger point for strategic budgetary interventions

To develop an inclusive gender budget one major analysis is to understand the situation of each family members in the household level. This is an important discussion in feminist economics and gender responsive budgeting. The household level analysis includes the gender role and care work which is the trigger point for a gender responsive situation analysis. This is important to develop the understanding of the value of care work and how the family and community are able to see the gender related constraints for women, girls and elderly in particular.

Through the household level gender analysis, community would be able to identify sector based constraints that are originally coming from the family practice, e.g. women's role in care work which is hindering women's participation in the employment sector, women's lower intake of food that creates long term malnutrition and other health hazards for women and children, etc.

Out of the above, community would be able to identify the monetary implication to address those issues where clear social-cultural interventions will be an option. These initiatives are seen as strategic gender and inclusion intervention in the budget where the investment needs continuation and the strategic involvement of all community members.

2. Identify the majority - minority gaps: Who is getting what

This particular activity will assist to identify the gaps between the majority and minority people in the planning and budgeting system. In most of the policies, the fair share of the minority and marginalized people are absent. As the development initiatives follow the policies; it has been observed that the minority and marginalized population are deprived historically from development initiatives. Sometimes, there are quota system for their participation, though out of proper and congenial environment people from marginalized and social groups are often do not feel encouraged to go for the service system, including education and health.

As a result, it is found that the majority population in the country are enjoying the benefit of all development work and are involved in development discussion. On the other hand, the minority and marginalized population remain in the same status, victimized by the long-term deprivation practices, and do not consider themselves as part of the mainstream community as well as the community development initiatives.

The above factors add additional negative value for the women and girls from the minority and marginalized community as being women they become doubled marginalized first by their own community and secondly from the mainstreamed practices of marginalization.

As a result, allocation for the minority and socially excluded groups, including disabled people are often not considered in the local and national budget. Hence, the gap increases between the majority population and the minority population with time particularly for women and the excluded community.

3. Identify the Roles for the community-based organizations to support strategic changes

This has been observed from different resources including the root level involvement that in many agency and organizations; the concept of gender budgeting is bit hazy. In most cases investment in advancing women and/or direct investment on women's participation in development initiatives are consider gender budgeting. This has been observed in the local government as well as in the organizations that are willing to invest for women's rights and gender equality.

Community based organizations, particularly organizations that are working to ensure the rights of women, girls and the marginalized people have particular roles to play in developing inclusive gender responsive budget. The understanding of the development agenda and how community involvement

should be ensured is the major discussion that should conduct by the civil society organizations. However, this is important that try to reflect on the local challenges but not to influence the budget planning procedure.

Limitations of this hypothesis

This is important that this tool should have a proper field test including engaging community, local government, civil society organizations and the representation from the Ministries both from the local and the national level. Besides, this should be done before the actual budget period of the financial year to involve the people, understand the priorities and how the budget process can be influence.

A necessary condition for this exercise is to ensure a safe environment for community people to participate and raise their opinion, particularly for women, youth, marginalized and under-represented community. A bottom-up approach has to be ensured to materialize infusion and equality.

Gender Result Framework

"Gender equality is not only an issue for women and girls. All of us benefit when women and girls have the same opportunities as men and boys—and it's on all of us to make that a reality."

The Rt. Hon. Justin Trudeau, Prime Minister of Canada

Gender Results Framework is a tool developed by the Government of Canada to track the performance to achieve gender equality and determine how progress will be measured going forward. The framework reflects the government's priorities for gender equality, highlighting key issues to address. The framework is a summary from the gender analysis of the sectors, constraints, priorities, plans and budget.

The Gender Results Framework is a detailed process to monitor gender equality related progress. To address each of the priority areas, the plans determine what would be done as an activity, what would be the indicators to measure achievements, when the progress would be measured, etc. All these questions take towards the expected goal level, here the achievement can be measured from the budgetary and activity inputs.

Gender Results Framework is a complementary technique to the Inclusive Gender Responsive Budgeting Tool that was detailed in this research. The major strength of the IGRB is to confirm communities' meaningful involvement to track the budget and measure the changes.

Research Theory of Change

For a community driven research, a theory of change plays an important role to build consensus on the components and outcomes. Theory of change sees the changes in a community or context as an outcome of a project or program. This is more in use by the donors to track the fund against a project, by the organization to see the achievements of a project etc.

A theory of change developed at the time of the proposal development and sometimes referred as a complementary tool to the monitoring framework. For a research, an articulated theory of change could further clarify the distinctiveness of community-based research.

There are a few steps a community-driven research project can do:

1. Actors in the research: Who would participate and how the participation would be ensured. For the Inclusive Gender Budgeting, the actors should be women and representation from all social and marginalized groups along with local government representative
2. Stakeholders and Allies: Most civil society organizations, community leaders and representatives and government officials.
3. Conceptual clarity: To engage community in a research the conceptual clarity is very important. Community should be confirmed about the expected result of the research and how that would benefit for them. It is also important to take community's consent to work as partner.
4. Situation Analysis: How community would be involved to identify the situation and analyze that would be an important role. So, for the employment sector, community could able to identify what are the main reasons that hindering women to participate in mainstream job market. As example the community may discuss about women's involvement in care work.
5. Activity determination: Along with the actors and stakeholder to determine activities and outcomes
6. Understanding allies: who would be the people to assist to find out the facts and analysis and will also assist in implementation. In this research the community-based organization could be ally. For an education sector budget implementation, school committee and parent-teachers committee could be the ally.
7. Understanding the result: How to monitor the result frame work and find out how the gaps has been reduced.
8. Short-term and Long-term results: Community would be able to understand and differentiate what are the short-term and long-term results using the gender lens. As share work at the household level is a long-term intervention where the mind set of the family and society which has patriarchal practices would be a long-term goal. Where establishing a day-care to support women to keep their children would be a long-term goal.
9. Critical reflection: Here the community will review the gender result framework against the activity plan and budget and will reflect on that, what the gaps could be, where the result could be achieved in less time etc.

Assumption: this is an important element of the theory of change. While developing the implementation plan for the Incisive Gender responsive Budgeting, the community will reflect what are possible situation can arise that hamper the plan including the budget may not be fully approved by the Central Ministries etc.

To develop an inclusive gender responsive budget, inclusion is the first condtion. Facilitating an inclusive process ensures where the representatives from women, elderlies, marginalized would participate in full potential.

A safe, confidential and open environment should be ensured. The venue should be gender, inclusion as well as disable friendly.

A proper gender and inclusion situation analysis is a priority condition to develop IGRB. This would be an important role for the facilitator to hear from each side to make sure the voice, constraints and opportunity related suggestion is heard. Community should be treated with full respect as a partner of development, encourage bottom-up approach.

Facilitate the planning, budgeting, monitoring and impact analysis in a transparent way which is understandable to provide feedback.

Consider corruption as a major 'threat' to development, and encourage community to volunteer in the monitoring system.

This is important to reverse the thinking of men's priority which is practice and controls the public expenditure planning in years, e.g. constructions etc. These activities offer the scope of corruption too. These should be changed and start with the priorities that are suggested by the women and marginalized.

The main concern would be to concept related shift from 'investing for women's advancement' to 'reducing the gaps for gender equality' and bridging the gaps towards inclusion. So, the conceptual clarification through gender and inclusion analysis would play a vital role.

The exercise should be practiced in the organization level to make it comfortable and then should go to community before the actual budget is developed.

Conclusion

The development initiatives are going to materialize Sustainable Development goal by 2030, where gender equality and inclusion have stand alone focus at least in 3 major areas. For rest of the themes, it has been included as top priority. All UN, donors and the country governments are working together towards achieving SDGs. However, it would not be possible to achieve such bigger changes without including people. Development initiatives have to come together to bridging the gaps between community and policy level decision makers. While doing this research, I found great enthusiasm within the community to be included in the discussion of local development and raise their issue and concern. The same should be reflected in the Local Government Departments and Public Representative as well as the Ministries.

This is important to understand that inclusion is a basic condition of sustainable development, no matter what the context is. Considering the socio-cultural context, women and the marginalized population do not have greater and supportive space to share their voice which is should be prioritized.

The tools and techniques for Inclusive Gender Responsive Budgeting will make the Finance and Public Expenditure system accountable where community should be the stake holder to uphold the initiatives in a sustainable manner.

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