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

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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 had 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 household-level roles for men, women, boys, and girls and considers age and other identities and conditions—so that it values relations and exchange of labour within the family, and considers women and men's roles 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 and 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 and 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 that 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 has 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, women, 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 ensuring efficiency.

The measurement of gender equality has been established 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 intends 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 does not always result in engaging women when 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 a Women in Development approach instead of reducing gender inequality in the society. Fiscal policies that are confined to the five-year plans are more likely to increase women's participation in the sectors, instead of confirming women as a sustainable work force for those sectors. For example, the construction sector has been mandated in the policy to increase women's participation as workers, but has yet to address creating a women-friendly working environment.

Overall, the plans are not designed to consider women's roles in the care economy, nor do they 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 elderly in the family and community, in particular care work. So, gender budgeting for sector development plans again assume

that the elderly are “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, for example, safety, security, and 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, the elderly, and women from geographically remote areas.

Inclusive Gender Budgeting is a tool to ensure the rights of citizens, hence, addressing citizens’ needs and priorities, particularly for women marginalized in public expenditures. 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 such as proper analysis of gender and the marginalized situation in the sectors, gender and inclusion-aware allocations (i.e., determining the plan and budgets through an inclusive-gender lens), and the governance system and mechanisms. The third element is the institutional mechanisms to identify the gaps, and along with the citizens, particularly women and the marginalized, to 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, leading the economy in ways in which companies will gain profits in local / global levels. It does not consider the viability of the society or individual human beings in the economy; for example, by considering the people as part of the market that can create demand. In this context, women’s suppressive situations in the existing society are often negatively impacted by the capitalistic theory where women are considered for their reproductive roles and their gender roles. The capitalist system, thus, imposes pre-existing gender discrimination in the society; likewise, the system of oppression is fed by the patriarchal system. Denise Comanne (2017) provided 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.

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

Feminist Economics

Feminist economics brings a critical discussion in economics for an overarching focus on gender and inclusivity that 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.

There are a number of key concerns raised by feminist economics:

- 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.
- The dynamics between paid and unpaid work prescribed by the social-cultural norms and practices by men and women should be analyzed and decoded while considering participation and monetary and non-monetary benefits.
- Women's conditions and positions should be analyzed and counted to consider as a part of an 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 expenditures, 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 are also influenced by socio-economic conditions, occupation, caste, class, religion, language, ethnicity, disability, and other factors. These marginalized groups are often economically excluded, and, 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 considers these intersectional groups as vulnerable populations, 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 socially 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 an example, in many countries excluded groups (e.g., transgender people) live in separate areas or slums and run their livelihoods through begging and prostitution. Similarly, the families of people with mental and physical disabilities exclude them from property and they end up begging. Feminist economics advocates for socially and 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 analysis 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.

One example from the agriculture sector serves to demonstrate the situation: In the overall agriculture sector in the global south, women do 80% of the work compared to men, and most of this work is at the primary production level. In particular, in rural areas women work in their family fields in unpaid roles, cultivate lands, sowing plants, irrigating, and doing other care-related work. The major work for women occurs at harvest time. In most cases, women work from dawn to dusk until the crop is ready to go to market. Yet, the women's regular roles including cooking, cleaning, care, and all other household level activities are also party of the work day. Despite their contribution in agriculture, women's efforts are not counted or recognized as "productive" work as they are not involved in the buying-selling process. On the other hand, women, in general, do not have land ownership, a status which prevents them from being recognized as farmers. Considering the language and definition of productive and reproductive roles, a woman's role is counted as reproductive, which does not gain approval of having financial value.

The entire system is more guided by the social-cultural practices and enhancing gender roles for women when they are deprived from participation and from controlling resources. The same goes for women's contribution for other agricultural activities such as raising cattle and poultry. However, women find it viable to some extent in these sectors, which in general, do not require land ownership etc.² In general, a woman's position and condition in the family and society controls her role in agriculture which is mostly surrounded by the rural, conservative society. Along with this, girls and the elderly in the family unit also take on quite similar roles and their contributions are not seen as financially viable either.

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 in making difficult decisions between child care and paid employment.

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

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 devoted four hours a day to unpaid work, compared to three 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 savings.³

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 often have 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 more popular “gender-equal” investment. Nevertheless, these interventions often increase the gap instead of reducing it by addressing the deeply rooted social-cultural practices. As an 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 a conducive environment for women that can be ensured by the structural changes; for example, addressing societal norms to accept women in their productive capacity, congenial work environment for sustainability, 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. It is noted that these projects are often designed at the Ministry level where the community people or local context tend to be ignored in the designing.

Through this research for tool development, I continuously emphasized a participatory consultative process with all community groups including women, the elderly, persons with disabilities, intersectional groups, socially excluded communities, etc. However, it 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, the *budget process* refers to annual budgeting and represents the overall financial and business position following certain aims and plans from the Ministries and departments, followed by the activities for that particular year. It includes the cash flow statements, mostly from the targeted revenue that is supposed to be collected as part of the gross domestic income. Budgeting, thus, represents the goals, appropriate people and processes, and the ongoing projects and new priorities, while considering any potential risks that might occurs.

Setting the budget mostly is considered to be the responsibility of the government and has limited participation of people in the process. It is important that a public budget should not be seen only as the business of experts and policy makers, but should be considered as a regular consultative practice

³ Government of Canada. (2018). *Gender Equality Framework*.

between the people *with* government. In most cases, the budget is not clear to people; as well, the source of income, revenue generation, growth, and tax collection is missing the clarity on “why and what.” The language and the presentations also exclude the general population’s interests.

In recent years, a few countries’ governments have considered suggestions from civil society organizations (CSOs) who are willing to become involved in budget discussions. These CSOs do not always consider primarily the financial analysis of Gross Domestic Products (GDP), 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 a rights-based approach which is a basic criticism for many policy makers and is often accepted by the target group. However, in most cases the budget does not 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 local development initiatives. While the Ministries started to formulate gender budgeting, they circulated a guideline on how to suggest a 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 suggestions for how they will involve women in the workforce and increase girls’ education levels, create scholarships for widows, etc. There are hardly any initiatives that talk about reducing gender gaps, which is the goal for gender budgeting. Due to the lack of understanding about the marginalized and marginalizing situations, the national level or the Ministry-level high officials do not bring to the discussion the issues for economically, politically, or socially marginalized people who have physical and mental challenges. Though the budget discussions often talk about gender discrimination, they do not necessarily encourage talk about excluded and marginalized populations.

Many governments are trying to practice decentralization processes 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 is that 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, nor do they feel comfortable surrounded by the high-level people. The environment is not at all congenial for them to talk. This becomes crucial if the local representative is a woman official.

The power dynamics controls the consultation process that which ultimately confirms the participation of the local officials, but often fails to confirm an effective and fruitful consultation process. In most cases, before the budgetary process, local officials do a consultation with the community people to identify their needs and priorities. They do it along with the local public representatives, union Parishad, and Upazila Parishad. Women Councilors discuss with the women

groups. However, it was found that the budget process is not often clear to both public representative offices and with the women Councilors, in particular. Women representatives are not often consulted by the Chairpersons and discriminated against 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 Needs of Women and the Marginalized

It has been identified that there are no such tools and techniques available in the Ministries that can assist in developing a 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's and girls' participation in the sector. Most of the initiatives follow the policy agenda of a particular Ministry, and the annual budget allocations 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 of the situation of local communities, particularly women and marginalized people as they often have the interaction with the community members. 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, and people with different needs and constraints. On the other hand, the understanding of developing a gender-responsive budget is quite critical for them as there is no such guideline and they have no idea how to develop it.

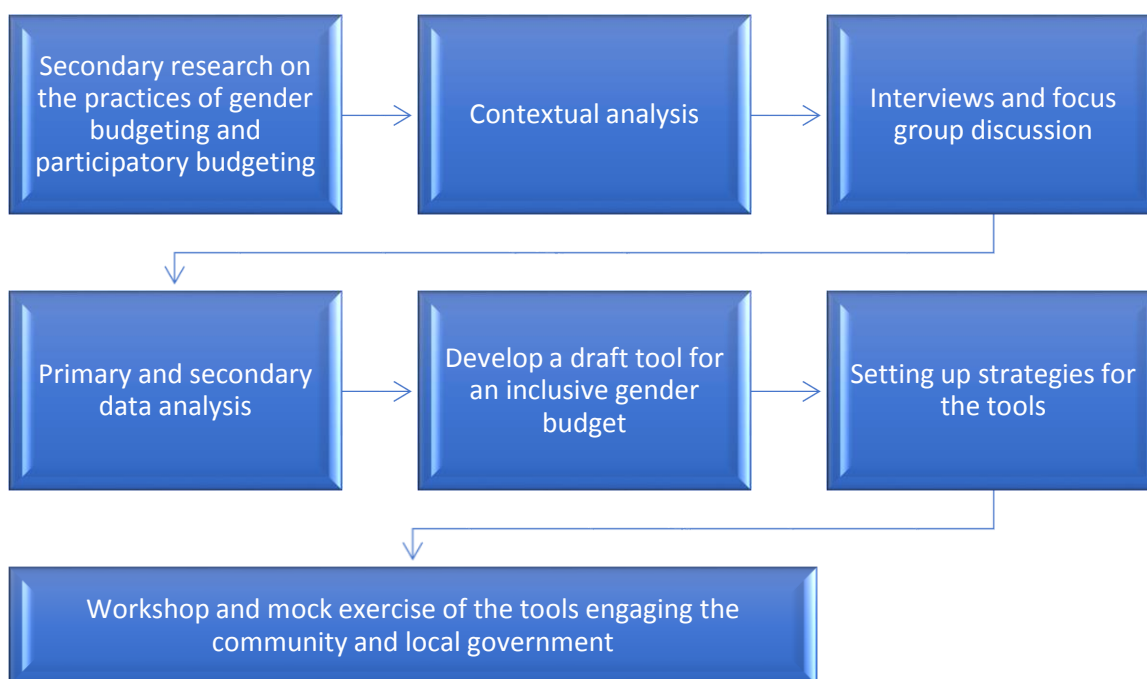
The national budget procedure follows the central policies which do not always consider an individual's context. Nevertheless, engaging the local government and public representatives in the budget procedure can change the scenario as they are the people who would be able to identify the individual's 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 Inclusive Gender Responsive Budgeting Tools

The process outlined in the next session was informed by a research process 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, persons with disabilities, farmers, professionals, government, CSOs)
- Primary and secondary data analysis
- Developing 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



The following activities were conducted to finalize the finding:

1. Review of articles and publications on gender responsive budgeting
2. Secondary research on existing practices of participatory budgeting
3. Secondary research on existing practices of gender budgeting
4. Developed an understanding of gender responsive budgeting practices in Bangladesh
5. Identified partners in Bangladesh in the area of participatory budgeting
6. Contextual analysis of the data collection area with the partner organization
7. Contextual analysis of the budget procedure with the key line Ministries
8. Developed sector-based analysis on gender and marginalization in Bangladesh
9. Identified the gaps between budgeting processes 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's group
3. Women's group from minority community
4. Men's group from the minority community
5. Group of elderly people, women, and men
6. Group of people with physical and mental disabilities
7. Farmers' group
8. Youth groups of boys and girls separately and together

9. Group of community professionals, including teachers, principals, lawyers, journalists, police, army, etc.
10. Women Councilors in Upazila / Subdistricts
11. Men Councilors in the Upazila / Subdistricts
12. Women and Men Councilors in the Union Parishad
13. Civil Society organization in Jibannagar Upazila

Individual Interviews:

1. Chairperson in Jibannagar Upazila
2. Chairperson in Uholi Union
3. Chairperson in other four unions
4. Secretary of Upazila
5. Chief Officer, Department of Women's Affairs
6. Chief Medical Officer, Department of Health
7. Chief Officer, 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, the elderly, persons with disabilities, people from different marginalized communities, youth groups, and people who are involved in relevant Ministries, local governments, 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 opinions. Participants appreciated the respectful discussions and also felt confidence about the confidentiality. It was found that they were able to describe their challenges with regards to the budgeting procedures and the barriers between the public representatives. They also provided inputs regarding governmental procedures about budgets. As well, they acknowledged the benefits of the government's safety nets and also mentioned the limitations. No names of community members, political persons, or government officials are disclosed here. The names of the space and name of the departments have been included.

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

Before we start the process of gender budgeting, we need to understand the interlinked key components needed to develop an inclusive gender budget

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 express their opinions.

2. Analysis of situation and budget

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

3. Identify the priorities

The 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

The community, along with the local governments, will forecast an approximate budget.

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

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

The consultation process will involve:

1. Women, men, boys, and girls of all ages and from 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; and
5. Youth and elderly in particular to exchange views and justification for budgetary inclusions.

Sectors that might come as first preference include schools/educational institutions, health services centers, employment/government, and the 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, partnerships and community involvement have to be established as part of the procedure.

Step 1: Situation Analysis Related to Community People's Conditions 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 conditions and positions of women, men, boys, and girls of all ages. Following the discussion of all ages, the in-depth analysis of elderly and older people's conditions and positions should be mapped out with regards to their challenges, basic needs, empowerment, social security, service-related constraints, etc. This would be a subgroup analysis. Further subgroups would represent the range of diversity in the locale (see bulleted list below). In all subgroups, the situation of women, men, boys, and girls of all ages would be differentiated with regards to their different conditions and positions.

Process to conduct Step 1

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

Who will be involved in the process?

The process should involve people from all level and identities within the community:

- Women, men, boys, and girls from all age groups;
- Women and representation from the elderly 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, including education school teachers, parent representation, committee representatives, students, etc.;
- F/M representation from departments and local government officials who are dealing with budget and policies for community development;
- F/M representation from public representatives, for example, Chairperson and members from the Union and Upazila Parishad; and
- 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 mainstream primary education for girls and boys and if there are gaps or differences that 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 students who have different disabilities 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.



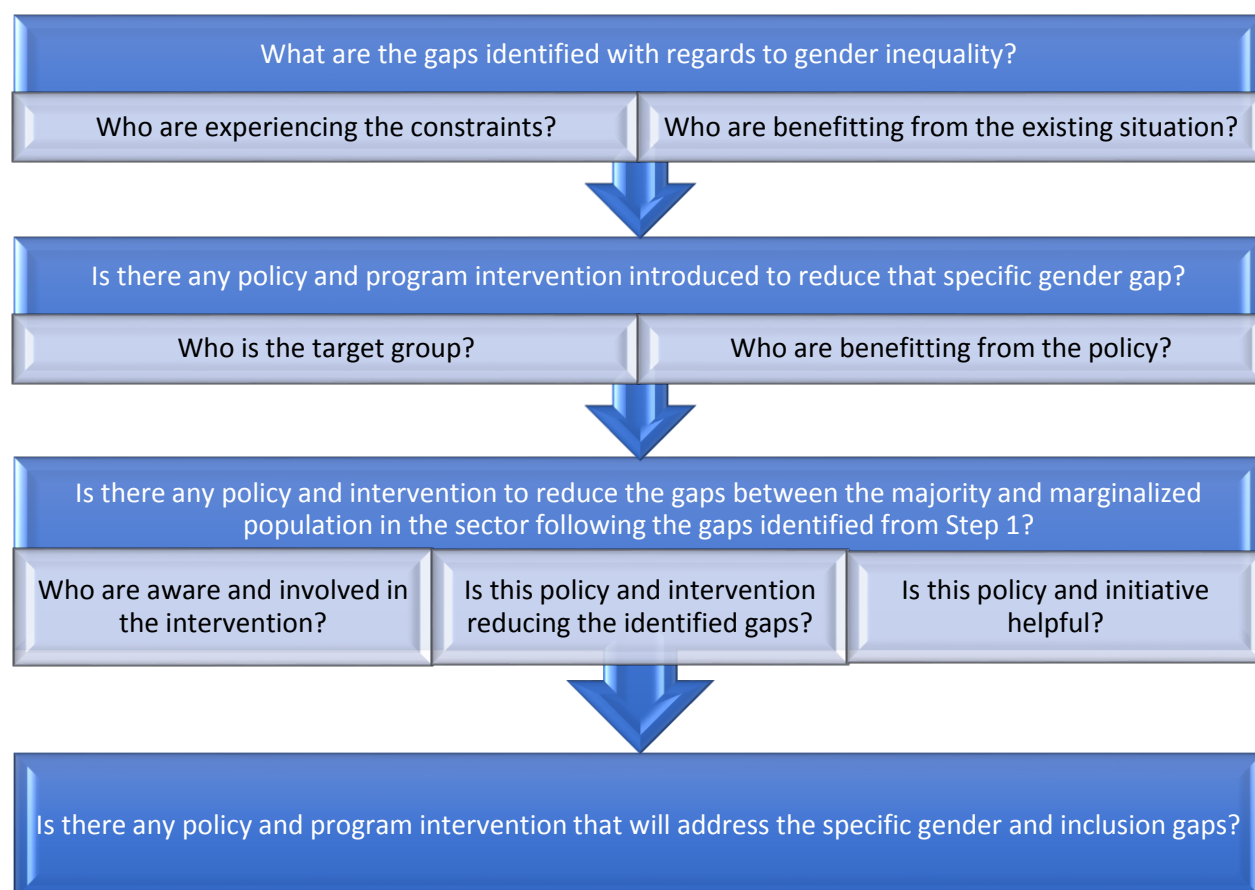
Step 2: Policy-related Analysis

The policy-related analysis determines to what 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 should be the key informant along with the sector-specific actors. For this step, we may also 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 initiatives have been taken at national level sector-based policy areas. 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 the support initiatives. This step helps to identify the priority based on gendered practical and strategic needs. Community members 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 to the local government. They will identify 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 menstruate because there are 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 a 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 explore within discussions of gender and exclusion. This will give the scope to see the gaps in a more focused, specific, and constructive manner. What are the major gaps within the majority population and within 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 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 is assessed as to how much funding was allocated, what initiatives were undertaken, the results of the initiatives, etc. The points from Step 3 are then discussed based on the priorities and new initiatives. In this step, local government officials and representatives will guide participants to think about the challenges of women and the most marginalized.

In the case of the education sector, a priority could be the inclusion of children with disabilities in schools. In the community discussion, the community groups identified the lack of a supportive transportation system in many areas which prevented children with disabilities from attending

schools. Guardians were not comfortable sending them because available transports were not accessible. Too much traffic when boarding the bus was an issue for people with physical challenges because of the pushing and shoving from other passengers to enter. They also need to take someone with them because of safety concerns. It is a significant pressure for the family to travel on a public transport with their disabled children.

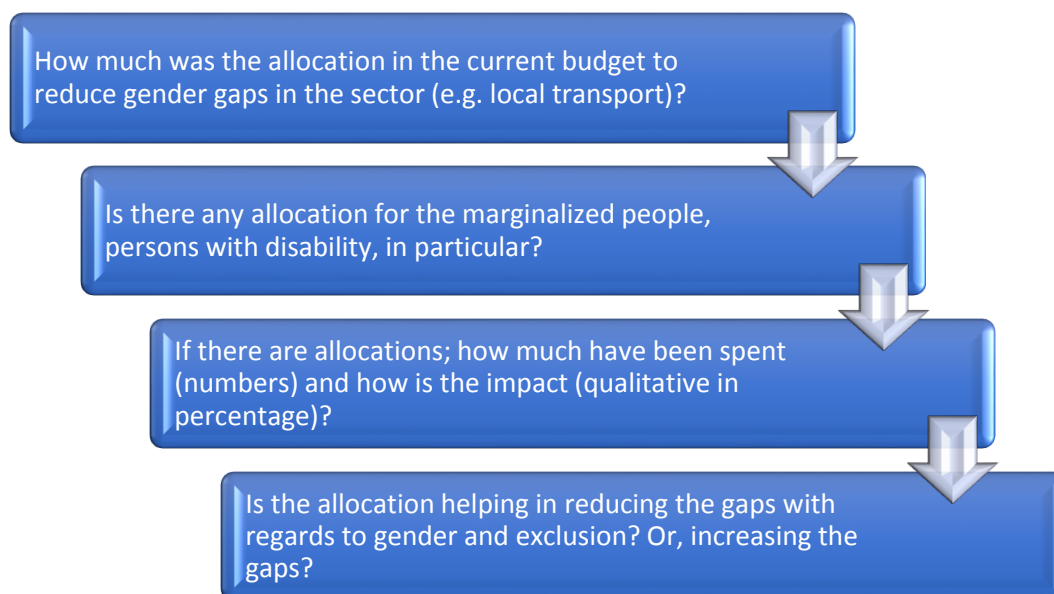
The community identified that providing a separate and special transport facility could increase the participation of disabled children in education. In this step, they identified the cost to run a transport facility for the disabled children in that community. As the community identified this issue as a priority issue, the local government will then have the opportunity in the same session to discuss with participants the cost and how much budget can be allocated to run a fully free or subsidized transport facility. Along with the community, education officials and Union Parishad people who are involved in the transport services would be key informants for the exercise. However, most of the results would be approximate and would be revisited 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 Upazila, along with community leaders, play anchor roles in the community-based gender inclusive plans and budget development.

Process to conduct Step 4

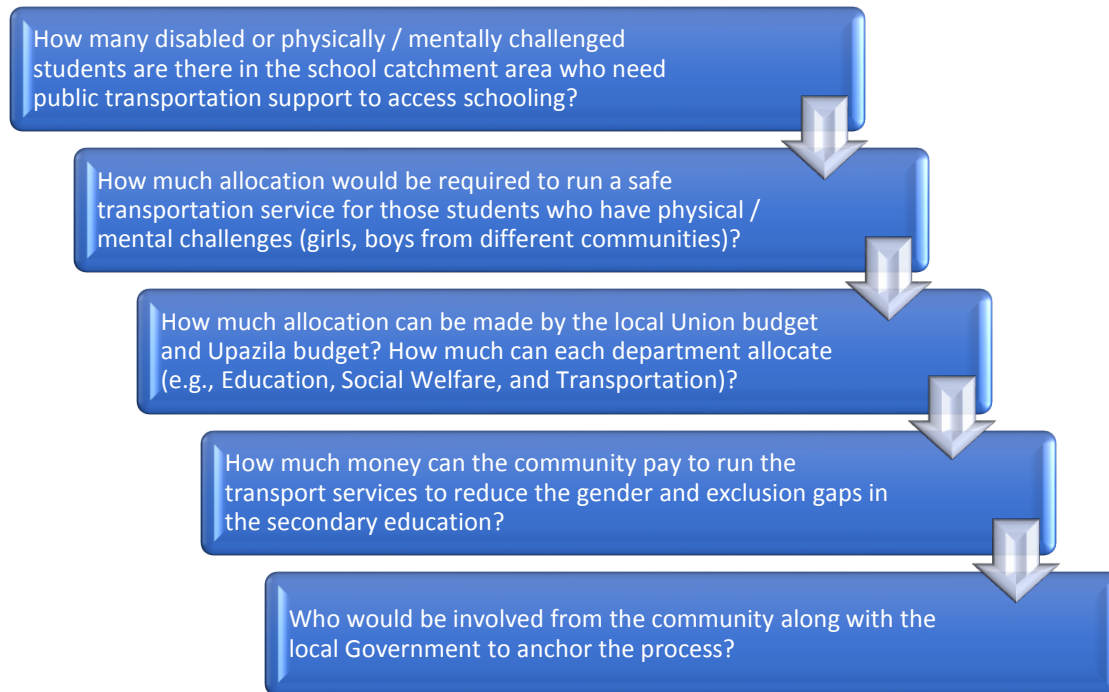
To start the process, the community group will again analyze and compare the situation against ongoing activities and allocated budget from the previous years.

4.1 Issue, Initiatives and Impact analysis



4.2 Allocation analysis

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



Step 5: Sustainability Situation Analysis

This step involves a discussion of the sustainability of community involvement. 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. The following example was referred to in several discussions in Chuadanga community sessions and in the sessions with the local governments as well as in the tools-sharing workshop with the community.

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

Care work also involves the care giving for the sick and elderly in the family as well as other reproductive roles. Women's role in care work has historically negatively impacted women's role in economic production. A number of women who could have contributed to the family and to economic growth remain dependent on their male counterparts.

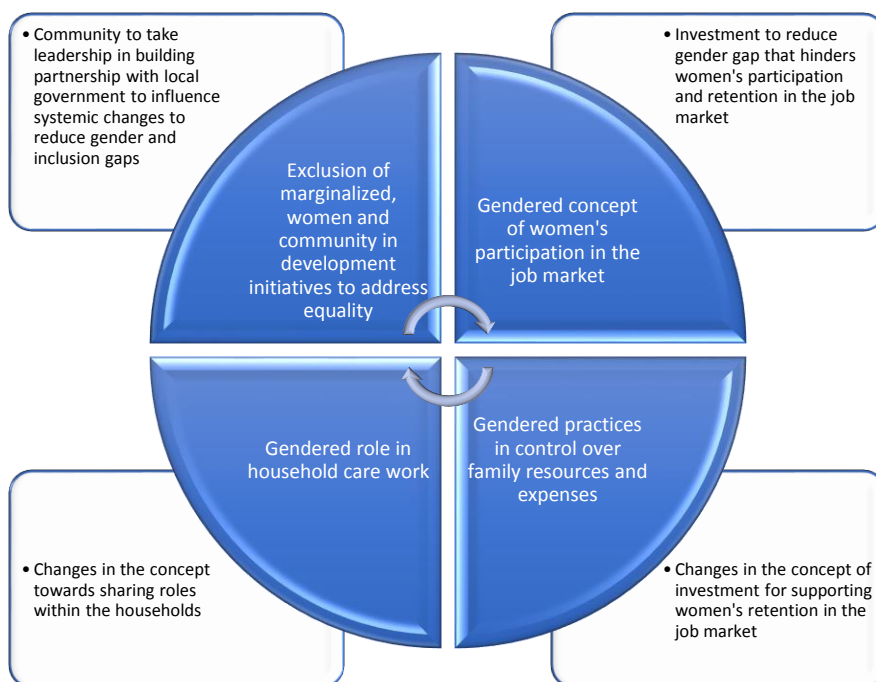
To address these circumstances, the community discussed day care support services where both local governments, particularly Union and Upazila Parishad could play key roles. It should be noted that in most global south countries, including Bangladesh, a day care system is not a common concept. This service is not often available from the national government level, where gender equality and supportive congenial environments for women's employment and retention is a mandate. The caring role of women is a deep-rooted gender role which prevents a change in concept where women can be seen as an actor in the economy. It is an accepted societal norm that if the woman of the household seeks work outside the home, she will arrange and confirm help from other family members or a neighbor to take care of her children. In most cases, a daughter or an older woman family member is the next person responsible for the care work.

Through this step the facilitator will help the community discuss 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 identify the ongoing practices in the households, community, society, and national levels with regards to gender inequality situations in the employment sector.

The facilitator will help to identify the most important challenges that women face to enter and remain 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 diagram shows gendered situations and concepts in the family, community, and in systems and what could be the possible initiatives to address those deeply-rooted issues. It should be noted that this involves each member in the family and community. Building community strength to address gaps that create injustice would help affect change, which is the motivation of a transformative feminist approach.

Core questions to ask in the process could include:

- How does the community consider the basic gender norms?
- How can the community be influenced to agree to invest in reducing gender gaps?
- How can the community support the mothers and families from minority groups in income generating activities?
- How can families be responsive towards mothers and children who have physical and mental challenges?
- How will the initiative be designed, considering the above questions related to gender and inclusion?
- Who from the community should be involved in the initiative and how?

For example, 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 participants to analyze the initiative and identify the possible expenditure in the budget:

The local government may allocate budget to establish the day care system and the maintenance can come from fees for day care services. The cost for establishing the day care can come from the Union Parishad budget, which is a one-time expense. Maintenance costs can be budgeted under Union Parishad and through community participation. There could be a subsidized rate for childcare 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 are a number of visible impacts:

- *Women in the community would be able to seek and retain employment*
- *Children would be in a safe and secure environment*
- *Children with physical and mental challenges would be able to stay in a safe and secure environment*
- *Girls would be able to go the school instead of staying at home to take care of their siblings*
- *New work opportunities would be created for women and elderly people*
- *The community would be able to see their clear roles in reducing 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, the community will identify the process of monitoring of the budget and what their role would be, for example, deciding who would be responsible from the community with the local

government and public representative, and how that person will influence the system and ensure the quality of the work, etc.

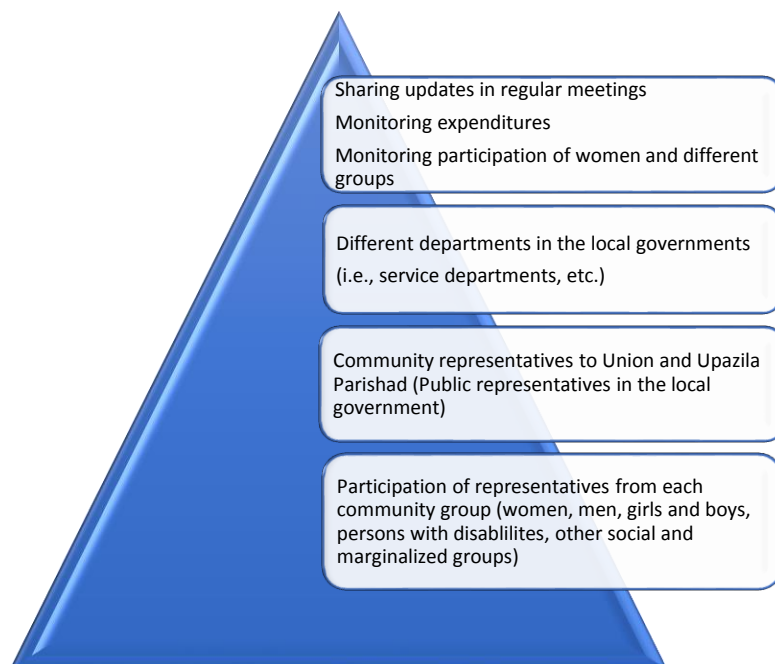
Process to conduct Step 6

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

- A clear plan on monitoring system needs to be developed, that is, who will do what. Each of the community groups will decide on their plan and possible budget allocation from the local governments (e.g., Union, Upazila 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 representative in the consultation process can identify their share in the local government budget.
- The representatives will design their plan and share with the communities.

The progress of planning and budgeting would be presented to and consulted with the local government in regular meetings where all community group representatives would participate and consult 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 progress markers.



Step 7: Impact Analysis

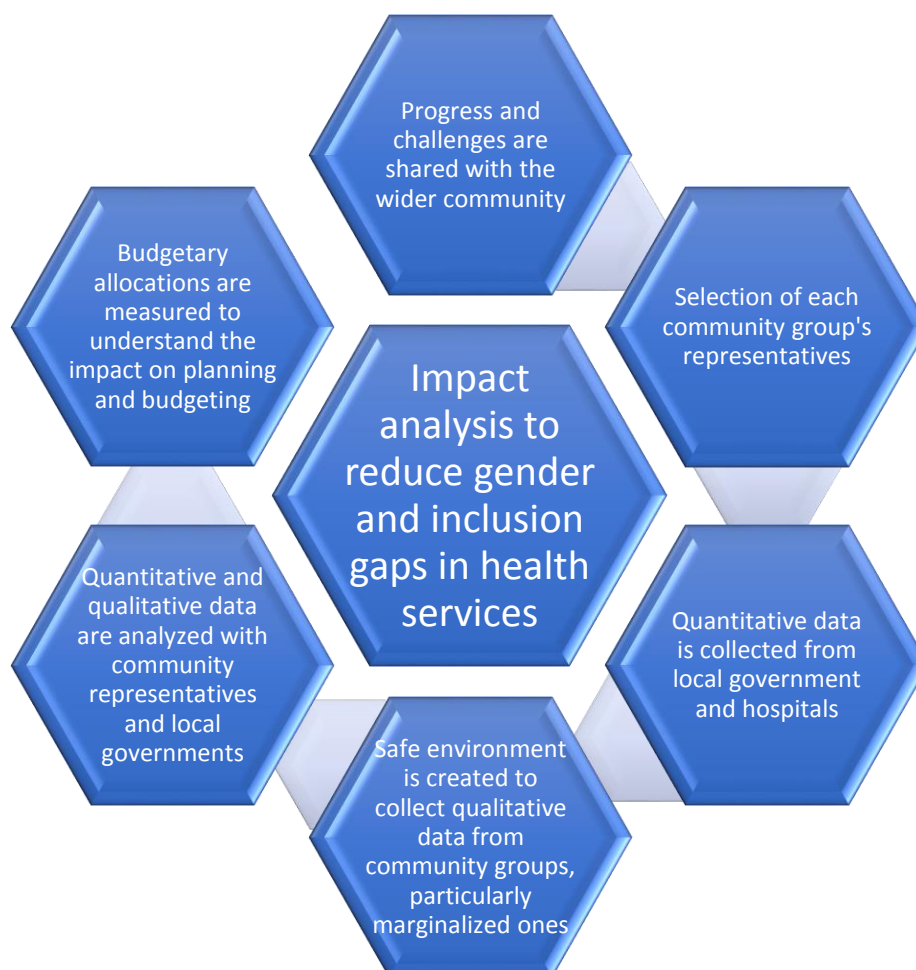
This step helps the community understand the impact of their plan on gender equality and inclusion in their context.

Process to conduct Step 7

The community will measure the impact by identifying the potential sources of information that would be discussed in the planning sessions. Representatives from each group would lead the process to identify the impact of the budget and initiatives.

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. For example, in the health system, one measure is how many women and girls from the minority community have visited a health center to get contraceptives in the last three months compare to the previous year, etc.

The qualitative impact refers to the actual changes in norms and practice. Getting a proper response from within a safe environment is a pre-condition, particularly to ensure the involvement of women, men, boys, and girls who belong to marginalized, conservative, and minority communities.



Step 8: Submission of the Priorities, Probable Budget and Plans

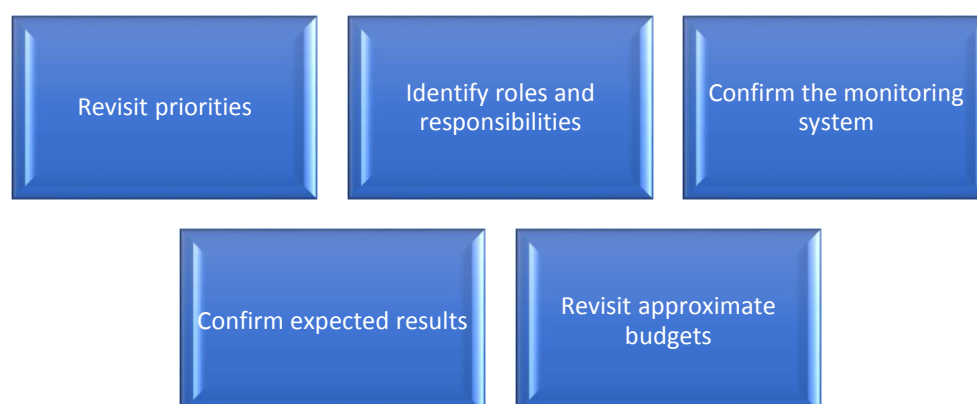
This is the final step of the community-led inclusive gender responsive budgeting. In this step, the community will justify the priorities and plans, revisit the rational of the plans, consider the possible monitoring system, revisit the expected change and impact and will finally hand over their suggestion

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 an example, reducing 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 the family and the 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 focus of analysis is to understand the situation of each family member at the household level. This is an important discussion in feminist economics and gender responsive budgeting. A 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 the elderly in particular.

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

Out of the analysis, the community would be able to identify the monetary supports needed to address those issues where clear social-cultural interventions will be an option. These initiatives are seen as strategic gender and inclusion interventions 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 in identifying the gaps between the majority and minority people in the planning and budgeting system. In most of the policies, equitable representation of minority and marginalized people is absent. Development initiatives follow policies; thus, it has been observed that, historically, minority and marginalized populations are deprived from development initiatives. Sometimes there are quota systems for their participation, but when not in safe and congenial environments, individuals from minority and marginalized populations often do not feel encouraged to seek help from service systems, including education and health.

As a result, it is found that the majority population of the country enjoys the benefit of most development work and is involved in development discussions. On the other hand, minority and marginalized populations remain 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 women and girls from the minority and marginalized community. Being female, 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

As observed from different resources including the root level involvement of many agencies and organizations, the concept of gender budgeting is not clear. In most cases, investment in advancing women and/or direct investment in women's participation in development initiatives is considered a part of 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, have particular roles to play in developing inclusive gender responsive budgets. The understanding of the development agenda and how community

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

Limitations of this Hypothesis

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

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, and individuals from marginalized and under-represented communities. A bottom-up approach will result in inclusion 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

The Gender Results Framework is a tool developed by the Government of Canada to track performance in achieving gender equality and to 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, and when the progress would be measured, etc. All these questions are applied against the expected goal level—here, the achievement can be measured from the budgetary and activity inputs.

The Gender Results Framework is a complementary technique to the Inclusive Gender Responsive Budgeting (IGRB) Tool that has been detailed in this document. The major strength of the IGRB is to confirm communities’ meaningful involvement to track the budget and to measure the changes.

Research Theory of Change

For community-driven research, a theory of change plays an important role to build consensus on the components and outcomes. A 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’s activities and by the organization to see the achievements of a project, etc.

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

There are a few aspects a community-driven research project can consider in a theory of change:

1. Actors in the research: Who would participate and how the participation would be ensured. For Inclusive Gender Budgeting, the actors should be women and representatives from all social and marginalized groups as well as local government representation.
2. Stakeholders and allies: Includes most civil society organizations, community leaders and representatives, and government officials.
3. Conceptual clarity: To engage community in research, conceptual clarity is very important. The community should have a clear understanding of the expected result of the research and how that would benefit them. It is also important to have a community's consent to work as a 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, the community should be able to identify the main reasons that hinder women's participation in the mainstream job market. For example, the community may discuss about women's involvement in care work.
5. Activity determination: The actors and stakeholders determine activities and outcomes.
6. Understanding allies: Who are the people assisting to find out the facts, doing the analysis, and assisting in implementation? In this research, the community-based organization could be an ally. For an education sector budget implementation, school committees and parent-teacher committees could be the allies.
7. Understanding the result: How to monitor the result framework and find out how the gaps have been reduced.
8. Short-term and long-term results: The community would be able to understand and differentiate the short-term and long-term results using the gender lens. Establishing a daycare to support women to keep their children would be a short-term result. Care work at the household level is a long-term intervention goal because of the mindset of the family and society, which has well-established patriarchal practices.
9. Critical reflection: Here the community will review the Gender Results 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 IGRB, the community will reflect on what possible situations could arise that would hamper the plan including if the budget is not fully approved by the Central Ministries, etc.

To develop an inclusive gender responsive budget, inclusion is the first condition. Facilitating an inclusive process ensures representatives from women, elderly, and other marginalized groups could participate to their full potential.

A safe, confidential and open environment should be ensured. The venue should be gender inclusive as well as accessible for individuals with physical disabilities.

A proper gender and inclusion situation analysis is a priority condition to develop IGRB. It would be important for the facilitator to hear from each side to make sure the voices, constraints and opportunity-related suggestions are heard. Community should be treated with full respect as a partner of development, encouraging a bottom-up approach by facilitating the planning, budgeting, monitoring and impact analysis processes in a transparent way which is understandable to provide feedback.

Participants need to consider corruption as a major threat to development and encourage community to volunteer in the monitoring system.

It is important to reverse the thinking of men's priorities which in practice, tend to dominate public expenditure planning over years (e.g., construction projects, etc.). These activities offer the scope of corruption too. These should be changed, and instead start with the priorities that are suggested by women and individuals from marginalized groups.

The main concern would be to make a concept-related shift from "investing for women's advancement" to "reducing the gaps in gender equality" and bridge the gaps towards inclusion. In this, the conceptual clarification through a lens focused on 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

Development initiatives will materialize through the Sustainable Development Goals by 2030, where gender equality and inclusion have stand-alone focus in least in three major areas. The rest of the themes have been included as top priority. The UN, donors, and the countries' governments are working together towards achieving SDGs. However, it is not possible to achieve such gains without including people. Development initiatives have to come together to bridge the gaps between community and the 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 to raise their issues and concerns. The same should be reflected in their local government departments and public representatives as well as from within the Ministries.

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

The tools and techniques for Inclusive Gender Responsive Budgeting have the potential to make finance and public expenditure systems accountable, in a system where the community should be a stakeholder to uphold the initiatives in a sustainable manner.



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