



Understanding *Gender* Sensitive Budgeting



IOM is committed to the principle that humane and orderly migration benefits migrants and society. As an intergovernmental body, IOM acts with its partners in the international community to: assist in meeting the operational challenges of migration; advance understanding of migration issues; encourage social and economic development through migration; and work towards effective respect of the human dignity and well-being of migrants.



Publisher: International Organization for Migration

17 route des Morillons

1211 Geneva 19

Switzerland

Tel: +41.22.717 91 11

Fax: +41.22.798 61 50

E-mail: hq@iom.int

Internet: <http://www.iom.int>

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Introduction

In 1995, IOM adopted a policy on Gender issues as a response to the growing need to address gender-related matters in its policies and programs. The organization as a whole is therefore committed to explicitly and systematically addressing the specific and often different needs and concerns of both women and men migrant in all its policies, strategies and programmes. In addition, projects developed by IOM should ensure equal access to services, so that migrant women and men can fully participate in and benefit from them. Targeted interventions when analysis shows that one sex – usually women – is socially, politically and/or economically disadvantaged are essential complements to gender mainstreaming.



Gender mainstreaming is the process of assessing the implications for women and men of any planned action, including legislation, policies or programmes, in any area and at all levels. It is a strategy for making women's as well as men's concerns and experiences an integral dimension in the design, implementation, monitoring and evaluation of policies and programmes in all political, economic and social spheres, such as inequality between men and women is not perpetuated. (Agreed Conclusions on Gender Mainstreaming, Geneva: United Nations Economic and Social Council, 1997)

In order to have broad understanding throughout the Organization on budget considerations relating to gender, this booklet is developed to raise awareness on Gender Sensitive Budgeting (GSB) as an element of IOM's gender mainstreaming strategy. It is not intended as a comprehensive document on GSB. Instead, it seeks to build understanding and to serve as a tool for any staff member likely to prepare budgets.

Gender Sensitive Budgeting

Sex refers to the biological characteristics which define humans as female or male.

Gender refers to the array of socially constructed roles, personality traits, attitudes, behaviours, values, relative power and influence that society ascribes to the two sexes on a different basis.

Whereas biological sex is determined by genetic and anatomical characteristics, gender is an acquired identity that is learned, changes over time, and varies widely within and across cultures. Gender is relational and refers not simply to women or men but to the relationship between them.

One strategy to ensure that men and women migrant equally benefit from IOM projects and services is GSB. GSB is budgeting that integrates a gender perspective and tracks how budgets respond to gender equality commitments and targets. Assessing budgets through a gender lens requires thinking about finances in a new way. Because project implementation is largely determined by the source of funding, budgets can either promote gender equality or exacerbate inequalities. GSB calls for including equity in budget planning, and examining impact of budget decisions on the situation of men and women migrant.

From an organizational perspective, failing to allocate human and financial resources to gender activities can reduce the efficiency of the programs and policies implemented.

Our collective aim should be to analyze any form of expenditure, or method of raising money, from a gender perspective, identifying the implications and impacts for women and girls as compared to men and boys, bearing in mind the following questions:

What impact does this budget have on gender equality? Does it reduce gender inequality, increase it or leave it unchanged?

The outcome of this reflection might involve more resources or doing things differently.

Budgets are Not Neutral

Budgets are one of the most influential tools for organizations because without funds, policies or programmes cannot be implemented. They influence the overall objectives of a project and reflect the strategic priorities by the organization.



Although budgets are usually perceived as gender-neutral or a set of numbers that impartially affect women and men, closer inspection reveals that this is often not the case. The way project funds are spent has a different impact on women and girls as compared to men and boys, often to the detriment of the former.

Migration and Development Project manager explains:

"...The project offered entrepreneurial skills training to Diaspora members wanting to start a business in their home country. We had not included any specific incentives to support and facilitate women's participation. Once we realized that the gender balance of beneficiaries was quite bad it was too late to address the problem as no additional resources were available! The donor brought this up during the evaluation of the project..."

Gender Sensitive Budgeting: Why and How

Counter Trafficking Project Manager explains:

"...As part of our victim assistance strategy, we did not plan to have any specific psychological support for boy victims of trafficking. Soon enough we realized that our usual approach was not fully addressing their trauma and needs. In agreement with the psychologist in the team we decided to fundraise for extra money to hire a health professional experienced with boys victims of rape. Next time this will be budgeted from the start..."

Gender sensitive budgeting is an approach designed to mainstream the gender dimension into all stages of the budget cycle. It refers to the process of conceiving, planning, approving, executing, monitoring, analyzing and auditing budgets in a gender-sensitive way. It involves analysis of actual expenditure on women and girls as compared to on men and boys taking into account their different needs and priorities. It helps to decide how strategies should be made, adjusted and reprioritized. It is a tool for effective policy implementation where one can check if the allocations are in line with policy commitments and are having the desired impact.

Gender-sensitive budget analysis looks beyond the balance sheets to investigate whether men and women fare differently under existing expenditure patterns.

This process does not involve creating separate budgets for women, or aim solely to boost spending on women's programmes. Instead, it help us understand how we may need to adjust our priorities and reallocate resources to live up to our commitments to achieving gender equality and advancing women migrant's rights—including those stipulated in IOM's gender policy, the



Convention on the Elimination of All Forms of Discrimination against Women, the Beijing Platform for Action, the Millennium Development Goals and the IASC policy statement for the integration of a gender perspective in humanitarian assistance.

Engendered budgets are critical to transforming rhetoric about gender equality into concrete reality. Gender budgeting gives a concrete dimension to the gender implications of your project. It will ensure that you have allocated resources in a way that will allow the project team to address both men and women's needs.

Gender sensitive budgeting is not about whether an equal amount is spent on women and men, but whether the spending is adequate to address women's and men's needs.

Gender budgets can improve effectiveness and efficiency of the organization's budgets. It also creates more transparency and accountability by detailing how money allocated is actually spent and it provides policy-makers with inputs on differing priorities between men and women on expenditure needs.



Five Steps of Gender Budgeting:

1. Describe the situation of women and men, girls and boys (and different sub-groups) in the sector
2. Check whether your strategy is gender-sensitive i.e. whether it addresses the situation you described
3. Check that adequate budget is allocated to implement the gender-sensitive strategy.
4. Check whether the expenditure is spent as planned
5. Examine the impact of your project i.e. whether it has addressed both men and women's needs.

Examples of gender-specific expenditure:

- Expenditure on female sanitation in primary schools
- Expenditure on programmes that encourage men to participate in reproductive health activities
- Expenditures on female doctors in humanitarian settings
- Expenditure on specific support for men victims of trafficking
- Expenditure on programmes to increase women's participation in technical jobs

When preparing your budget ask yourself:

- What are women and men's particular needs in terms of programs, benefits and services?
- Do women and men have equal access to this programme, its benefits, and services?
- Who benefits most from programme as it is, from its benefits and services?
- What do I need to change or to add for men and women to benefit equally?
- Who has control over decision-making on spending in this area?
- Are women and men consulted equally in the development and delivery of policy and programs?
- What are the long-term costs and consequences of not using gender analysis addressing women's inequality?

	Example	Gender Perspective	Inputs
Objective	<ol style="list-style-type: none"> 1. Renovation and management of water systems 2. Return assistance to irregular migrants 3. Reintegration of former combatants 4. Community stabilisation for minority communities 5. Passport improvement 6. Return of qualified nationals 7. Emergency shelter assistance 8. Assisted voluntary returns 9. Post-emergency Migration Health Assistance 	<p>Is there a gender-specific impact? (What kind of impact is there on men and on women?)</p> <p>What does the achievement of the objective contribute towards gender equality?</p> <p>Do men and women have equal access to the activities undertaken to achieve this objective?</p>	<p>Are the projects' means (funding and human resources) enough to guarantee equal access and benefit for men and women migrants?</p>
Measures of outputs (Utilization of services)	<ol style="list-style-type: none"> 1.a. Number of local young women and of men trained in renovation of water systems 1.b. % of young girls and % of young boys, not attending school because of water-related tasks after project 2. % of women and of men satisfied with the repatriation procedure and package 3. Number of women and of men former combatants that undertook vocational training 4. Number of women and of men that expanded their working land after the completion of the programme 5. % of women and % of men, in possession of their own passport after project 6. Number of women and of men placed in key positions in the public and private sectors 7. Number of women and of men trained in the operation, maintenance and use of construction equipment 8. Number of women and of men involved in the (family) decision to return 9. The number of women and of men who received pre-test counseling for HIV 	<p>To what extent do men and women benefit from the outputs?</p> <p>Do the outputs contribute towards gender equality?</p>	

Conclusion

Gender sensitive budgeting is not an end in itself but an integral part of gender mainstreaming. More often than not, attempts at gender-sensitive budgeting unveil the low levels of budget allocated to gender mainstreaming strategies. It is our hope that the knowledge shared through this booklet will contribute to raise awareness and help increase budgets and commitments for gender issues.

