



**BTC**

**BELGIAN  
DEVELOPMENT AGENCY**

Version 17.11.2015

# The Gender Budget Scan

*Or the Gender Donut*

## 1. Introduction

Taking gender as a guiding principle of good governance in public policies and reforms, and in particular in BTC's interventions, requests a gender analysis at budget level. The Gender Budget Scan approach, checks the inclusion of the gender dimension in the design, planning, implementation, follow-up and evaluation of interventions (programmes and projects).

The Gender Budget Scan (GBS) is an instrument developed by the BTC Gender Expert, based on the theoretical concepts of Budlender and Sharp (1998), Diana Elson (2012), N. Kabeer.

The GBS is compatible with the OECD/DAC Gender Equality Policy Marker. Whereas the GE-Policy Marker<sup>1</sup> provides general "information on the degree to which members implement the agreed policies in their aid programmes", the GBS permits to transcribe these intentions during the planning phase. Consequently it facilitates the tracking of these intentions, throughout the implementation, monitoring and evaluation of the interventions (projects and programmes). It gives a detailed overview of how much financial resources are allocated for gender-related activities.

We perceive the GBS indirectly as an awareness-raising tool. The added value of the GBS lies in its user-friendliness for the formulation manager and its potential to be used in multiple sectors and by various actors. Since the application of the GBS is based on a simple reflection, limited gender-knowledge is required to apply the instrument. Additionally, the GBS initiates a learning process among the members of the formulation and the implementation teams and generates further gender-related activities.

## 2. Definition

The Gender Budget Scan is a tracking device allowing to monitor and assess the intentions for promoting gender equality and women's empowerment through (sector) programmes, projects and other interventions.

It is a flexible tool that guides the reflections of the formulation team, during and after the drafting phase. As such it is not intended to be a controlling instrument, nor is it a static tool. It is further used during implementation and assessment.

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<sup>1</sup> See Annex 17 : Policy Markers, Reporting on the Policy Objectives of Aid : The DAC policy marker system, DCD/DAC(2013)15/ADD2/FINAL

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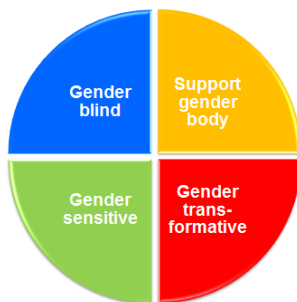
### 3. Objective

The goal of this exercise is to estimate (*ex-ante*) planned expenses in function of their estimated impact/effect on the target groups of women and men. It allows for monitoring (*et nunc*) during implementation and evaluation (*ex-post*) during the final evaluation of commitments taken.

### 4. Categorisation of expenditures

The Gender Budget Scan targets the Budget. All budget lines (planned expenditures) are screened and classified, following four categories, as presented in the figure below. The categories are 'gender blind', 'supporting the gender machinery', 'gender sensitive' and 'gender transformative'.

**Figure 1. The four categories of expenditures**



The figure 2 below, summarises the four categories.

**Figure 2. Explanation of the categories of expenditure**

<b>Gender blind expenditures</b> <ul style="list-style-type: none"><li>• No gender analysis as basis.</li><li>• These activities do not take differences between women and men into account, nor do they address gender relations.</li><li>• This does not imply that they are 'gender neutral' after conducting.</li></ul>	<b>Expenditures supporting Gender Bodies</b> <ul style="list-style-type: none"><li>• Based on a gender analysis, activities conducted together or by the Gender Equality Body (Ministry for gender, Gender Focal Point ...).</li><li>• If outsourced to the GEB, the effect cannot be predicted, however MOU's can integrate conditions.</li></ul>
<b>Gender sensitive expenditures</b> <ul style="list-style-type: none"><li>• Based on a gender analysis</li><li>• Taking differences between women and men into account.</li><li>• They do not envisage changes in gender roles/division of labor</li></ul>	<b>Gender transformative expenditures</b> <ul style="list-style-type: none"><li>• Based on a gender analysis,</li><li>• Expenditure aiming socio-cultural changes, transforming gender roles and changing division of labor.</li><li>• Expenditure aiming empowerment</li></ul>

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The "gender blind" expenditures concern disbursements which will be made without any gender analysis. The only expenditures that should be categorized as gender blind are those which do not and cannot have any effect or impact on gender relations. Operational and investment costs are often categorised as "gender blind", so are financial audits<sup>2</sup>. Other costs considered under this category are for instance, vehicles, maintenance, running costs and reserve costs. However "gender blind" does not automatically mean "gender neutral". Effects and or impacts can indirectly be different for women and men. Large investments are repeatedly considered as "gender blind" because "they serve all individuals of a given population", but they shouldn't be considered as such. This category should not be used as a way to excuse people from doing a gender analysis when it is actually needed.

When for example financing a water supply installation station, without a gender analysis (sex-disaggregation of population and households, income, responsibilities, customs and conducts, water management,...), it is possible that after investments, female headed households will not have any access to drinking water at all, because of an unaffordable price.

Gender blind related expenditures need therefore a reflection on whether or not the expenditure will produce different consequences for women and men. If decided that it could have a different effect/or impact, you can include a gender analysis to verify your supposition and improve your decision-making. This means that your expenditure will not be code anymore as "gender blind" but that it will receive one of the three codes below.

The "supporting gender equality bodies" expenditures are also known as expenditures targeting the "strengthening of the gender machinery", through for instance, capacity building of Gender Focal Points in line ministries or in partner institutions. On the basis of the gender analysis ("ex ante" during or before formulation or analysis to be conducted during implementation), information will be available, to judge their capacities and level of gender expertise. These actions strengthen ownership of gender machineries and in doing so respect their mandate and competencies (at the sector, national and deconcentrated/decentralised level,...). Support for the gender machinery values the existing national expertise.

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<sup>2</sup> Audits can be more operational or related to systems and therefore could give some inputs about gender  
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The "gender transformative" expenditures, relate to specific actions targeting changing in gender relations and roles. These expenditures address strategic interests of women and men and aim to contribute to long term structural and sustainable changes in societies to promote gender equality. This kind of expenditures should take into account the socio-cultural context as described in the gender analysis in a given environment. These expenditures target gaps and discriminations, while providing for more access to and control over decision-making processes. These actions aim to give girls and women more power (economic, political and social), in order to promote equality in the long run. Expenditures that are classified in this category are for example, the reduction of the pay gap between women and men in the informal sector and awareness raising for the eradication of female genital mutilation, whereas provision for related medical costs are considered as gender sensitive expenditures (see below). Other examples of "gender transformative" actions are the promotion of women in management positions, the training of male managers on gender responsive budgeting, economic empowerment of rural women and measures for increasing the number of women in steering committees, through quota systems.

These expenditures allow girls and women to contribute on an equal footing to development processes and facilitate indirectly their impact on the outcomes. In most cases, these expenditures target girls and women (since they are repeatedly in the least advanced group), however they can also address men (*positive masculinity*), for example during awareness raising sessions on violence targeting girls and women.

The "gender sensitive" expenditures take into account, on the basis of a gender analysis, the differences and the diversity between women and men. These expenditures are intended to provide responses to the different practical needs of women and men. Examples of such expenditures aim alleviation of household tasks, reduction of distances covered for marketing agricultural products, improvement of quality of water, provision of separate toilets for girls and boys, access to credits, access to agricultural services, access to technical trainings, provision of appropriate agricultural equipment ...). These expenditures allow girls and women to benefit on an equal footing from development processes.

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Expenditures related to monitoring and evaluation are considered being “gender sensitive” and include an obligation for the differentiation of data, the consideration of gender indicators and a gender balance in the review teams.

Expenditures linked to the recruitment process are generally coded “gender sensitive”. During the recruitment process, job descriptions are intended to address women and men equally, whereas the selection process is unbiased and respects national employment regulations and legislation. However when positive discrimination is adopted during the selection process –under the condition of equal qualifications and competencies- these expenditures are no longer considered as “gender sensitive”. Since positive discrimination challenges existing gender relations, such expenditures will be classified under the category of “gender transformative expenditures”.

### **5. Methodology for scanning the budget**

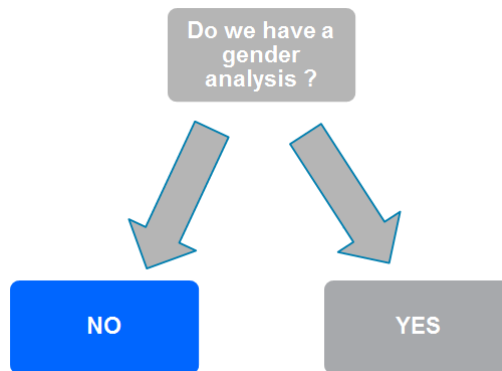
The scanning of each budget line is guided by three key questions:

1. Do we base our expenditures on a gender analysis ?
2. Do we support the gender machinery ?
3. Do we aim transformation of gender norms or relations in the given society ?

For each budget line we first ask ourselves whether the expenditure for the (sub-)activity is (to be) conducted on the basis of a gender analysis. For example, will the communication plan for this “water and sanitation programme” be developed on the basis of a gender analysis (sex-differentiated data, impact on vulnerable groups, priority areas for awareness campaigns,...) or not?

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**Figure 3. Gender blind expenditures or not?**



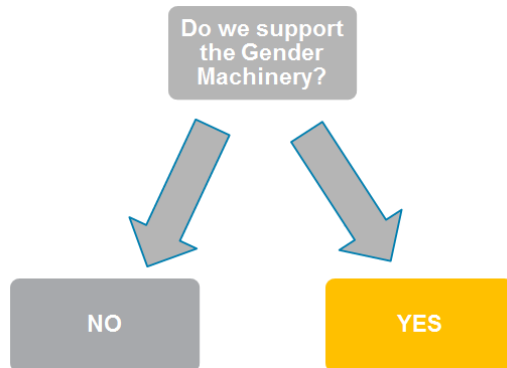
If the answer to the question “Do we disburse this expenditure on the basis of a gender analysis ?” is negative, the expenditure is coded bleu “gender blind”. A clear argumentation is requested in this case (in the xls file of the budget) If, on the contrary the answer is “Yes we will base this expenditure on a gender analysis.”, we ask ourselves the next question.

The next question regards the collaboration with the gender machinery, the ministry/department/division/service/unit in charge of women’s affairs, gender issues, equal rights, women’s empowerment and or gender focal points, women’s committees, gender observatories, gender units, women’s affairs units, ... at national level, regional and local level. The purpose is here to collaborate or to subcontract with official entities in charge of women’s affairs and gender issues. Therefore, civil society organisations, playing a different role, are not considered in this category.

Looking back to our example of a “water and sanitation programme”, for which we decided to have a gender analysis as an input for the communication plan that we want to dress, we can decide to collaborate with the gender machinery or not. If we decide to subcontract or to collaborate with the gender machinery, the expenditure will be coded “yellow”, meaning “supporting the gender machinery”. We support indirectly, alignment and ownership efforts with respect to gender. In doing so we strengthen the sustainability of our activities and build capacities of the gender machinery.

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Figure 4. Supporting the gender machinery or not?



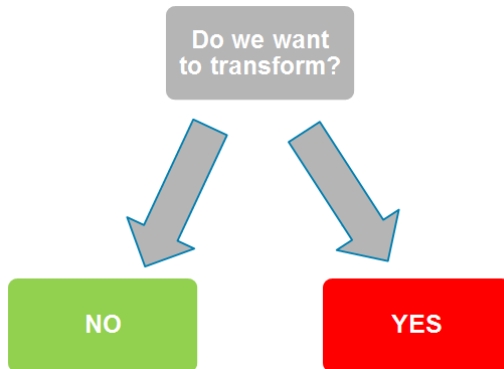
If on the contrary we do not call upon their gender expertise for the implementation of this specific activity (drafting the communication plan), we come to the final question of the Gender Budget Scan exercise.

This last question examines, on the basis of the gender analysis, whether or not we aim changes in gender relations and roles. If we decide to be ambitious and strive for a transformation in society (at economic, political or social level), addressing strategic interests of women (and men), the expenditure will be coded “gender transformative”. This option involves a debate among stakeholders regarding the nature and degree of transformation (potential for changing power relations). Target groups should be able to share their vision(s) on gender equality. Gender equality covers dissimilar contents, according to socio-cultural, economic and political contexts at a given moment, in a given area. Notwithstanding the fact that cooperation is an interaction and a consensus among stakeholders, final boundaries for transformation are determined by the beneficiaries.

If however the expenditure concerns *only* activities touching practical needs, specific characteristics of women and men or differences between women and men, the expenditure will be coded “gender sensitive”. This option means indirectly that we settle with the underlying division of labour, gender roles and gender relations.

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Figure 5. Do we want to be transformative or not?



### 5. Remarks

In principle there is no preference for one of the categories. The purpose of the exercise is to reflect on each of the possibilities and to argue the choices/decisions made. Notwithstanding the fact that we favour a gender analysis and therefore reduce the number of expenditures considered as “gender blind”, the inclusion of this category during the exercise, allows for marking *all* expenses.

The inclusion of the category “supporting gender machinery” allows to build national capacities and underscores the need for national gender expertise, which we favour. Asking explicitly if collaboration is envisaged with the national gender machinery, implicitly refers to the question: who will do the job? As such financial means will be made available for gender expertise, in whatever format: national consultants, national technical assistants, junior assistants, international technical advisors, ...). If gender expertise does not come from the gender machinery, these expenses will be coded as “gender transformative”.

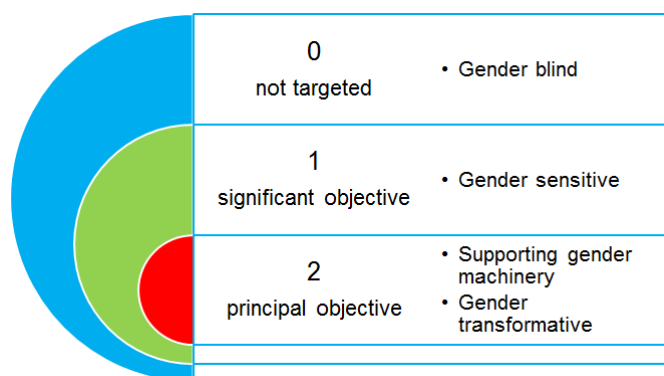
One could argue that “gender transformative” is better than “gender sensitive”. Still we believe that the latter are indirectly contributing to the pre-conditions for transformation. As such it depends on the context whether or not “transformation” is desired.



## 6. Link with the OECD-Gender Equality Policy Marker

Another issue frequently raised is the link with the OECD Gender Equality Policy Marker. As explained above, the GE-Policy Marker provides general “information on the degree to which members implement the agreed policies in their aid programmes”, the GBS permits to transcribe these intentions during the planning phase. The Gender Budget Scan captures *all* expenditures and allows therefore the identification of the exact amount (planned and spent) accorded to the GE-Policy Marker 0, 1 and 2. The link is illustrated as following:

**Figure 6. Link between the GE-Policy Marker and the Gender Budget Scan**



The expenditures for “supporting the gender machinery” and “gender transformative” expenditures are combined in the GE-Policy Marker 2 (principal objective).

## 7. Result oriented approach of the Gender Budget Scan

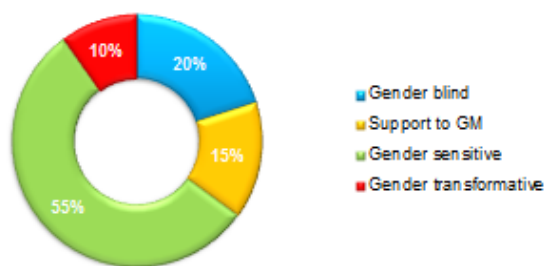
Since the Gender Budget Scan is performed at the input level, one could question its result-based orientation. However the experiences with the Gender Budget Scan shows that it strengthens reflections and consequently the reasoning following the Theory of Change. In fact, more questions are raised about the effects and the impacts, orienting choices of appropriate indicators. The Gender Budget Scan approach contributes to an in depth questioning of the activities and sub-activities and contributes to a sound result-oriented approach.

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### 8. Presentation of the Gender Budget Scan

All expenditures (inputs) are summed according to their code and the percentages are calculated, which generates a gender donut (or a gender pie) as illustrated in figure 7. This Gender Budget Scan is to be included in the Technical and Financial File (TFF) of any new project or programme. The budget is incorporated in the TFF (xls file) and additional information is separately presented in the column “Gender remarks”. These remarks will guide the project or programme during implementation.

**Figure 7. The Gender Budget Scan (or the gender donut)**



### 9. Monitoring and evaluation of expenses

The Gender Budget Scan (or the Gender Donut) will be monitored annually by the project/programme during the result review and assessed during mid-term review and final evaluation. At each moment the Gender Budget Scan provides a state of the art regarding the gender intentions. Since the percentages are calculated at a specific moment during the cooperation phase, it provides for a transparent view of the actual expenditures, following one of the four codes.

It is almost certain that colour codes change during start-up and implementation. The project/programme is responsible for the changes and or additions. If a new budget line is created, it is up to the intervention to analyse it and consequently modify the Gender Donut. For example, activities initially considered as transformative (involving boys in awareness raising campaigns regarding violence against girls), will finally be conducted in a “gender sensitive” manner (only girls attended the awareness raising sessions, since there was too much resistance from the boys).

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In another setting it will be plausible that expenditures labelled as “gender blind” in the preparation phase (a water supply system with fixed prices for households), turn out to be “gender sensitive” during implementation (female headed households access water at reduced prices).

Whenever the expenditures change in an significant way, these changes must be argued (for example if a result on women’s empowerment is suspended and the planned activities are integrated in a transversal way in the remaining results). The steering committee will then be the main actor for approving these major changes. Minor changes will be managed within the project/programme.

### 10. Conclusion

The Gender Budget Scan is an instrument adopted for all new BTC interventions in the field (in all sectors and in all countries). It is to be approved in 2015 as mandatory for all new project and programme designs. The experiences (2012-2015) demonstrated a great interest from the formulation teams, depicting the exercise as user-friendly. It has also provided strong argumentation for the implication of more (national) expertise during the implementation of the interventions. While the focus has first been on the formulation phase, it nowadays shifts towards the implementation phase. As such the Gender Budget Scan is work in progress.

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