



GENDER BUDGETING

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August 2019



The Asia Foundation

This report was generously funded by the U.S. Department of State.

1.

WHAT IS GENDER BUDGETING AND WHAT ARE ITS POTENTIAL BENEFITS?

'Gender budgeting' (also known as 'Gender Responsive Budgeting' – GRB) has been described as, '...an approach to budgeting that uses fiscal policy and administration to promote gender equality, and girls' and women's development.' More specifically, gender budgeting initiatives typically aim to:

- ◆ Use gender-sensitive analysis to understand female and male citizens' level of access to public goods and services, and the impact that this access (or lack of access) has on their welfare.
- ◆ Adjust expenditure and revenue collection in ways that strengthen gender equality.
- ◆ Ensure that adequate financing is provided for the implementation of laws and policies that are intended to promote gender equality.

Gender inequality is damaging to citizen's rights,

welfare and capabilities. It can also act as a barrier to economic development.² Gender budgeting can benefit society by helping to reduce gender inequality, and can also enable a more efficient use of fiscal resources.



2.

INTERNATIONAL EXPERIENCES WITH GENDER BUDGETING INITIATIVES

2.1 THE 'STANDARD' INTERNATIONAL APPROACH

Writing in 2006, Janet G. Stotsky summarised a common approach to gender budgeting that was recommended in the existing gender budgeting literature, and had already been applied in a number of countries:

1. 'Undertake a policy appraisal, to identify gender issues and resource allocations, and how policies will affect existing inequalities.
2. Evaluate the beneficiaries of policies, using surveys and other techniques.
3. Evaluate public expenditure incidence, using cost data and number of beneficiaries. Similarly, evaluate tax incidence.
4. Examine the impact of the budget on time use and the care (or reproductive) economy.
5. Examine the medium term and how these considerations change the macroeconomic framework and projections.
6. Prepare a budget statement or means to disseminate the results.'

Since 2006, gender budgeting initiatives have largely continued to follow the approach outlined above. Note that such an approach relies heavily on having access to extensive and detailed datasets, including on budget outputs and outcomes, and citizens' time use.

2.2. THE IMPACT OF GENDER BUDGETING INITIATIVES IN OTHER COUNTRIES

In 2005 Debbie Budlender concluded that, 'Overall ... the more than fifty GRB initiatives around the world have probably produced relatively few budget changes.' By 2016 more than eighty countries had attempted some form of gender budgeting initiative, but success rates had not improved much (or at all), with Stotsky finding that, '...a majority of ... gender budgeting efforts seem to have not gone far.'

Reasons for why gender budgeting initiatives have frequently had little or no policy impact, are varied, but common factors include:

- ◆ Resistance from policy-makers if the initiative does not support a direction that they already want to take.
- ◆ The people involved in the initiative not having the power to change budgets, e.g. because they are: i) mostly or entirely from civil society rather than the government; ii) civil servants are only from gender ministries; iii) and/or civil servants are too junior to influence budgets.
- ◆ Civil servants from gender-focal ministries lacking the skills and/or confidence to engage in the technical aspects of gender budgeting.
- ◆ Some countries' gender budgeting attempts focused on earmarking a certain percentage of total government or individual line ministry spending for 'women' or 'gender equality' – such an approach has generally been found to be an inefficient and/or ineffective way of pursuing gender budgeting goals.

A 2016 IMF survey of gender budgeting initiatives around the world found that if they are to be effective it is essential that, ‘...spending ministries take the lead in identifying gender-oriented goals that fall within their area of responsibility and developing programs and requesting budgets for them to bring about the achievement of these goals.’ Further, the survey found that gender budgeting initiatives are usually more successful when the Ministry of Finance (and particularly the Minister of Finance) plays a lead role – Uganda and Rwanda are two developing countries that experienced success with the Ministry of Finance in a lead role. Nevertheless, it is also important to be aware of limitations that finance ministries in developing countries can face for promoting gender budgeting, including: them often being unfamiliar with conceptualising ‘gender’ and applying it to their work; and often having limited influence on the specific spending decisions of line ministries.

Stotsky highlights how programme- or results-based budgeting approaches (which feature a focus on measuring outputs and outcomes) are more suited than traditional budgeting approaches (which focus on measuring inputs, or the cost of inputs) to achieving gender budgeting goals. This is undoubtedly true, but in countries that are not yet using programme- or results-based budgeting approaches, we should be wary of trying to change budgeting processes too quickly:

‘Experience has shown that ambitious and cutting-edge PFM reforms transplanted into partner countries have not always been successful, most likely because they have sought to advance too rapidly and/or broadly,

disregarding both the complexity of the task and the often limited local capacity ... reform takes time and must be contextualised. Gender-responsive budgeting should be understood and implemented with this in mind.’

As with most types of budget reform, gender budgeting is unlikely to become fully embedded in budgeting practice after a single budget cycle. Given that budgets are typically organised on an annual cycle, this means that any organisations looking to support gender budgeting should be prepared to support the government in doing so over multiple years.

Myanmar’s neighbour India is a good example of a developing country that has experienced a degree of success in implementing gender budgeting. However, Myanmar cannot simply copy the methods used in a country that has a very different PFM system – including levels of technical capacity among civil servants, and institutional experience with collecting advanced budget data. If gender budgeting efforts are to be effective in Myanmar, careful consideration of the country context is essential, particularly with regard to: how the PFM system currently functions; the level of technical capacity among relevant individuals and organisations; and which key decision-makers should be targeted for advocacy efforts; and how they should be targeted.



3.

HOW CAN GENDER BUDGETING BE INTRODUCED IN MYANMAR?

3.1 MYANMAR'S POLICY COMMITMENTS ON GENDER BUDGETING

Myanmar is a signatory to both the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) and the Beijing Platform for Action (BPA), and Myanmar has produced its own National Strategic Plan for the Advancement of Women, 2013-2022 (NSPAW) to facilitate meeting its commitments under CEDAW and BPA. Although it does not specifically mention 'gender budgeting', for all 12 priority thematic areas identified in NSPAW, the document calls for, 'Allocation of budget, human and material resources to the above-mentioned activities by all stakeholders including Government and Non-Government Organisations.' NSPAW also repeatedly stresses the need to raise the participation of women in the development and implementation of policies. However, despite NSPAW being launched in 2013, as of July 2019 document has had hardly any impact outside of the Ministry of Social Welfare, Relief and Resettlement (MoSWRR) on actual policy-making or budget allocations.

The Sustainable Development Goals (SDGs) were agreed in September 2015, and since that time the Government of Myanmar (GoM) has emphasised its desire to try and meet the SDGs. A considerable number of the goals/sub-goals are pertinent for gender budgeting in Myanmar – please see Appendix 1 of this paper for a list of selected relevant sub-goals.


In August 2018 GoM published the Myanmar Sustainable Development Plan, 2018-2030 (MSDP) – an, 'expression of ... [GoM's] development vision' for Myanmar. This plan covers all sectors of the economy and governance, and is to be accompanied by a detailed National Indicator Framework (NIF), that will have around 280 specific indicators to measure progress. In the MSDP Action Plan 2.4.7 is to, 'Integrate gender responsive budgeting at all levels to ensure the budget is adequately structured to address gender inequality', and this is to be measured by Indicator 2.4.8, 'Percentage of government departments which apply gender budgeting approach to their own budget.' Further, there are many other indicators that specifically mention collecting sex disaggregated data and/or targeting women – these are all listed in Appendix 2. Overall, the MSDP, and particularly the accompanying NIF, does a much better job than previous comparable GoM documents in integrating gender into its planning process. It is too soon to yet say how much impact the MSDP will have on the actual decision-making of line ministries, but it is promising that all departments are required to ensure that their plans and budgets reference the MSDP.

3.2 MYANMAR'S PFM SYSTEM – KEY ISSUES AND CHALLENGES FOR INTRODUCING GENDER BUDGETING


A number of general challenges with Myanmar's PFM system that are relevant for gender budgeting

are noted in the bullet points below. The salience of these issues for gender budgeting is expanded on in Section 3.3:

- ◆ Budget analysis and decision-making in Myanmar has hitherto focused primarily on allocations to ministries, departments and projects; with only limited data being collected on outputs, and very little data being collected on outcomes. The data that is collected/available on outputs and outcomes is often not incorporated into budget decision-making.
- ◆ Improvements are needed to promote prioritisation in the budget cycle – currently, GoM does not issue a budget call or statement outlining development priorities to ministries; budget proposals from ministries are generally not assessed for how they contribute to development priorities; and auditing remains at a basic level, being largely unable to capture value for money in spending. Nevertheless, it should be acknowledged that GoM is now doing a better job than previously of deciding on overall development priorities, and setting allocations by ministry in line with those priorities – most notably by giving significant increases to electricity and energy, education, health and social services.
- ◆ There have historically been very low budget allocations towards the ‘social’ sectors, i.e. health, education and social welfare; with much higher budget shares going towards military spending and road construction. Allocations towards health and education have increased rapidly in the last few years, but even by 2018/19 the combined (Union level) allocations for health, education and social welfare were still below the budget allocation for defence.
- ◆ Budget execution rates are low – for example since 2013/14 none of the top 10 spending ministries have managed to spend 100% of their annual budget allocations; in 2016/17 key ministries such as Health, Agriculture and Energy spent at most 90% of their allocated budgets; and the most recent data shows the Ministry of Health and Sports spending only 70% of its allocated budget.
- ◆ Under the Thein Sein government GoM introduced a system of ‘bottom-up’ planning and



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budgeting. However, the impact of this has been limited, partly because so much of Myanmar’s planning and budgeting continues to be controlled at the Union level, but also because of other factors. With the partial exception of the Department for Rural Development, there is little understanding among GoM staff of the importance of citizens being directly engaged in this process. Instead, ‘bottom-up’ is generally conceived as meaning that information is flowing up from the Township level, or at most from the Village Tract/Ward leaders – there is little understanding of the importance of citizen engagement. An indication of the failure to promote citizen participation can be seen in the total absence of rules requiring how often or under which circumstances Ward/Village Tract Administrators and Village Heads need to hold a public meeting, and in many Wards and Village Tracts, public meetings are rare or non-existent. The potential for genuinely ‘bottom-up’ planning and budgeting is also severely hampered by the absence of an integrated planning and budgeting process at Township level.

Unsurprisingly, this all results in citizens in many wards and villages feeling that they have very little or no opportunity to influence government budgets. Citizen's Budget processes have now been introduced in all States and Regions in Myanmar, and Taunggyi's DAO has recently become the first to publish their budget – these initiatives have some potential to contribute positively to bottom-up planning and budgeting, and raise transparency and accountability, but these are still in their infancy and more comprehensive reform is required (see Section 3.3).

- ◆ Budget transparency is limited: i) the Ministry of Planning and Finance (MoPF) has incomplete information about the budget due to the widespread off-budget spending by ministries through the use of 'other accounts', and the Ministry of Defence providing no detail on its revenue or expenditure; and ii) MoPF sharing little of the budget data it has with the public.
- ◆ Key decision-makers on planning and budgeting within GoM tend to have little awareness of, or interest in, applying an understanding of gender to their work. Indeed, many see 'gender' as a foreign concept that has little or no relevance for Myanmar. Further, within GoM the MoSWRR is widely seen as the 'gender' ministry, and therefore any initiative that has 'gender' in its name is seen as the sole responsibility of MoSWRR – i.e. a ministry that receives only 0.4% of the Union budget and has very little influence on the decisions of other ministries. The extent to which gender is 'siloes' within MoSWRR is so extreme that some officials from other ministries have even suggested that they cannot engage in any project that have 'gender' in the title, for fear that they will be seen as taking responsibility for activities that 'belong' to MoSWRR.

Globally, both research and implementation work on budgeting focuses on government revenue and spending, and gender budgeting work has been no exception in this regard. However, in Myanmar it is vital to note that there are other key governance actors involved in budgeting: i) Ethnic Armed Organisations (EAOs) play an important revenue

collection and service provision role in areas under their control and in mixed-authority areas, and Border Guard Forces and militias also have a significant budgetary role in the areas in which they operate; ii) throughout rural and urban Myanmar it is extremely common for communities to organise and fund a wide range of basic public services with no input from the government, and/or with some logistical or financial support from local authorities. The services provided by local communities are diverse and vary from place to place, but include: roads, bridges, drainage, water supply, waste disposal, street lighting, electricity, and insurance for various costs/risks faced by citizens. The scale of this service provision is vast – a detailed study of Toungoo and Thandaungyi Townships found that citizens there typically contributed twice as much money (as well as considerable quantities of unpaid labour) to non-governmental and semi-governmental service provision than they paid in formal taxation to GoM.

As noted in Section 3.1, more than half-way through the ten-year period that it is supposed to cover, NSPAW has had extremely limited impact on policymaking and budgeting in Myanmar. A few limited efforts have been made on gender budgeting in the last five years by certain NGOs and UN Women but these have also so far failed to have any impact on GoM's budgeting. This points to the need to think carefully about how to approach gender budgeting efforts in Myanmar, and this is explored below in Sections 3.3 and 4.

3.3 REALISTIC AIMS FOR PROMOTING GENDER BUDGETING IN MYANMAR

The specific characteristics and limitations of Myanmar's budget system mean that it is not appropriate here to follow the stylised 'standard' approach to gender budgeting outlined in Section 2.1. If gender budgeting is to succeed in Myanmar, it is essential that initiatives are tailored to the country context and are not overly ambitious. For example, it is not realistic to expect within the next few years for GoM to conduct a comprehensive tax incidence analysis, or for all ministries and departments to collect and analyse data on outputs

and outcomes. The remainder of Section 3.3 tries to suggest realistic possible avenues for work on gender budgeting in Myanmar within the next few years.

It is essential that gender budgeting initiatives have buy-in from relevant government entities (see Section 2.2). For a government-wide gender budgeting initiative, this would require the Union-level MoPF having a lead role, and advocacy efforts should accordingly be made to try to persuade MoPF to adopt gender budgeting. In the absence of this engagement, it will be best to advocate towards and work with other government entities that have significant levels of control over their own budgets, and where senior decision-makers within that entity are engaged and interested in gender budgeting, e.g. i) individual spending ministries at Union level; ii) individual State/Region governments; iii) individual Development Affairs Organisations; iv) individual Township Planning and Implementation Committees. There may also be some benefit in targeting MPs at Union and/or State/Region level that are actively involved in budgeting. If success can be achieved with such an entity(s), hopefully this can then subsequently be used to persuade others to follow. Also, it can be noted that at an early stage of a country's gender budgeting process it may be easier to make progress working with the relevant line ministry on a specific public expenditure area (e.g. health, transport, agriculture etc) than attempting the more complex task of trying to cover all forms of public expenditure through the MoPF.

The Citizens' Budget processes now underway in all States/Regions, and similar efforts by DAOs, can be a possible entry point, but if this channel is to be followed it is essential that senior officials from relevant government entity(s) are engaged – gender budgeting initiatives that are CSO-led with little or no involvement from the government have not been successful when tried elsewhere (see Section 2.2). Advocacy towards relevant government officials should highlight the potential that gender budgeting has to: i) reduce inequality in society; ii) benefit economic growth; iii) make government spending more efficient; iv) help Myanmar meet its

commitments under MSDP, SDGs, and CEDAW. If relevant data on budget outputs and outcomes is available, advocacy efforts should make use of these. For example, for education it is possible to discuss:

1. School enrolment rates (i.e. a budget output) are approximately equal for boys and girls up to age 15 (i.e. around the age at which high school has, until recently, finished in Myanmar), after which they diverge, with girls being considerably more likely than boys to be enrolled in school for ages 16-19. Females are then much more likely than males to be enrolled in university courses – 2012 data shows that females were around two-thirds of university students.
2. Exam scores (i.e. a budget outcome) are different by gender, and for example girls typically do much better than boys on the 10th Standard exam, so much so that GoM has a quota to ensure a minimum level of male students for certain elite university courses (such as medicine and engineering).
3. How this information can be used to inform better policy-making – i.e. try to understand what is causing these differences, and what can be done to try and improve boys' school performance and university attendance.

Some other examples of gender-disaggregated data on outputs or outcomes that GoM either already collects or will soon start collecting can be seen in Appendix 2, some more are provided in the CSO's annual Statistical Yearbook, and even more will be known by GoM staff and technical specialists working on specific sectors. Such data can be used for targeted advocacy efforts to ministries/ departments/GoM officials working in specific sectors – at the moment most staff in spending ministries are unfamiliar with using an outputs and outcomes approach to improve the effectiveness of their spending, but the benefits of such an approach can be explained quite simply and quickly. Once an appropriate government body(s) – e.g. MoPF, a Union-level spending ministry, State/Region government, or a DAO – is interested in adopting a gender budgeting approach, then gender budgeting advocates can work with them to make progress on four key themes:

1. **How budgets should be allocated.** This includes:
 - i) setting development/policy goals that include gender equality targets, and aligning funding accordingly; ii) incorporating the limited available data on citizens' preferences for how budgets should be allocated into budget decision-making and collecting more of such data; iii) making use of available gender-disaggregated data on development outcomes in Myanmar to identify key areas for additional spending/improved service delivery; iv) incorporating the limited existing available data on females' and males' time use into budget decision-making and collecting more of such data.

2. **How services should be delivered.** This can begin by analysing existing gender-disaggregated data on outputs and outcomes, and subsequently trying to collect and analyse more of such data. Even in the absence of detailed data on outputs and outcomes, it can be useful to think about factors that are likely to affect the receipt of outputs and outcomes, and use these considerations to inform budgeting – e.g. What is the quality and cost efficiency of public service delivery? How appropriate is existing service provision to citizen's needs? How easily can citizens access services, and to what extent is this different for females and males?

3. **Existing policies to promote women's rights and gender equality.** Ensure that adequate funding is in place for implementing these policies.

4. **Participation in decision-making.** There is particular scope to work on this at subnational levels, for example, i) through the State/Region Citizens' Budget process; ii) promoting meaningful participation at village, Ward and Village Tract levels. For both i) and ii) it is essential to look at who (e.g. gender, age, socio-economic status) is participating and what quality of participation they are having – e.g. how frequently do different types of people speak, are they able to speak freely and to influence the topics being discussed, does their

participation influence the decisions that are made, and are issues of real importance being discussed? Regarding local-level participation it is highly desirable that rules are introduced that require Ward Administrators and Village Heads to regularly hold public meetings to which all citizens are invited (for example once a month) – at the moment, there is an absence of such rules, and this is a major barrier to the proper functioning of the 'bottom-up' approach to budgeting first introduced in Myanmar under the previous government. Such requirements would ideally be introduced at Union level and apply to the whole country, but this could also be introduced by any individual State/Region government(s) that are interested in promoting citizen participation in governance. For this policy to be meaningful for government budgeting it will be necessary to at the very least also introduce budget ceilings at Township and Ward/VT levels so that prioritisation of projects occurs at these levels rather than at higher levels (as is currently the case). This process would further benefit from greater fiscal authority being granted to local levels.

GoM entities should be the main target for gender budgeting initiatives in Myanmar, and it will not be realistic to work directly with many of the various non-government entities involved in revenue collection and service provision in Myanmar. Nevertheless, any work on budget reform in Myanmar needs to consider how these budgetary actors operate, and what this entails for how GoM should try and reform its approach. And, if there is interest from an EAO(s) that has a significant role in service provision, then it may be worthwhile engaging directly with them on how they can utilise a gender budgeting approach.

4.

GOING BEYOND GENDER

Sections 1-3 of this document have discussed how to try and introduce 'gender budgeting' in Myanmar, and have focused on gender inequalities and differences. However, as is also the case in other countries, gender is far from being the only source of inequality and difference in Myanmar. On an intellectual and ethical level, it does not make much sense to privilege gender above any other possible important differences/inequalities for budgeting, such as: income/wealth, age, religion, ethnicity, rural/urban; education level. As with gender, these factors can be expected to influence citizens': budget needs and preferences; ability to access services; change in well-being as a result of receiving services; and their ability to meaningfully participate in decision-making. 'Gender budgeting' initiatives should therefore try to fully integrate other forms of inequality and difference.

As discussed in Section 3.2, there are several reasons for why initiatives including the word 'gender' in their name are likely to become siloed in MoSWRR, and have little impact elsewhere within GoM. 'Gender' is also not well understood by the wider Myanmar public. Although in the longer-run it is to be hoped that GoM and wider public understanding of, and attitude toward, gender can be changed, a gender budgeting initiative is probably not the best way to try and achieve this. Combined with the need for 'gender budgeting' to not only consider differences between men and women but also other forms of inequality and difference, this all suggests that it may even be

better to refer to such work under a different name, such as 'budgeting for all', 'inclusive budgeting', 'budgeting for equality', or 'responsive budgeting', while still making use of the theoretical and practical insights gained from the international literature on gender budgeting.



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APPENDIX 1

SELECTED SDG SUB-GOALS THAT ARE RELEVANT FOR GENDER BUDGETING IN MYANMAR

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- ◆ By 2030, ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including microfinance (SDG 1).
 - ◆ By 2030, end all forms of malnutrition, including achieving, by 2025, the internationally agreed targets on stunting and wasting in children under 5 years of age, and address the nutritional needs of adolescent girls, pregnant and lactating women and older persons (SDG 2).
 - ◆ By 2030, double the agricultural productivity and incomes of small-scale food producers, in particular women, indigenous peoples, family farmers, pastoralists and fishers, including through secure and equal access to land, other productive resources and inputs, knowledge, financial services, markets and opportunities for value addition and non-farm employment (SDG2).
 - ◆ By 2030, reduce the global maternal mortality ratio to less than 70 per 100,000 live births (SDG3).
 - ◆ By 2030, ensure universal access to sexual and reproductive health-care services, including for family planning, information and education, and the integration of reproductive health into national strategies and programmes (SDG3).
 - ◆ By 2030, ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education (SDG 4).
 - ◆ Eliminate all forms of violence against all women and girls in the public and private spheres, including trafficking and sexual and other types of exploitation (SDG 5).
 - ◆ Recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household and the family as nationally appropriate (SDG 5).
 - ◆ Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision making in political, economic and public life (SDG 5).
 - ◆ Ensure universal access to sexual and reproductive health and reproductive rights as agreed in accordance with the Programme of Action of the International Conference on Population and Development and the Beijing Platform for Action and the outcome documents of their review conferences (SDG 5).

- ◆ Undertake reforms to give women equal rights to economic resources, as well as access to ownership and control over land and other forms of property, financial services, inheritance and natural resources, in accordance with national laws (SDG 5).
- ◆ Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels (SDG 5).
- ◆ By 2030, achieve universal and equitable access to safe and affordable drinking water for all (SDG 6).
- ◆ By 2030, achieve access to adequate and equitable sanitation and hygiene for all and end open defecation, paying special attention to the needs of women and girls and those in vulnerable situations (SDG 6).
- ◆ By 2030, ensure universal access to affordable, reliable and modern energy services (SDG 7).
- ◆ By 2030, provide access to safe, affordable, accessible and sustainable transport systems for all, improving road safety, notably by expanding public transport, with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities and older persons (SDG 14).
- ◆ By 2030, provide universal access to safe, inclusive and accessible, green and public spaces, in particular for women and children, older persons and persons with disabilities (SDG 14).
- ◆ By 2020, enhance capacity-building support to developing countries, including for least developed countries and small island developing States, to increase significantly the availability of high-quality, timely and reliable data disaggregated by income, gender, age, race, ethnicity, migratory status, disability, geographic location and other characteristics relevant in national contexts (SDG 17).

APPENDIX 2

MSDP INDICATORS THAT ARE PARTICULARLY RELEVANT FOR GENDER BUDGETING IN MYANMAR

Gender is a cross-cutting issue, and gendered analysis can be used to inform a very wide range of specific planning and budgeting activities. This is reflected in the introduction to MSDP's NIF document stating that, 'The plan is to generate disaggregate values by sex, age and S/R for all indicators where it is relevant so one should assume that the disaggregation is done by default.' The latest public draft of the NIF (1st March 2019) generally does a good job of ensuring that appropriate indicators are in place to measure progress towards the aspect of MSDP that are most relevant for gender budgeting. One exception to this is the apparent absence of any indicator to measure progress on MSDP Action Plan 2.4.6, 'Encourage greater and more inclusive public participation in budgetary processes at all levels.' However, it should be acknowledged that this Action Plan is very difficult to reduce to a single easy-to-measure indicator.

The vast majority of Action Plans under the MSDP, and their accompanying indicators, can be considered from a gender perspective. Nevertheless, gender analysis is likely to be of greater significance for some than for others. The list below includes most of those that where gender is likely to be of most relevance, and all cases where the NIF specifically mentions that sex disaggregated data will be used and/or women will be targeted as part of the policy:

- ◆ 1.3.4 – number of people by sex and age who received legal aid services in a year
- ◆ 1.3.6 – proportion of logged sexual and gender-based violence complaints that are actually prosecuted through the formal justice system
- ◆ 1.3.10 – crime rate per 100,000 population for (a) intentional homicides, (b) drug-related, (c) rape, (d) trafficking in person [sic]
- ◆ 1.4.1 – women holding senior position [sic] in the civil service ...
- ◆ 1.4.2 – percentage of female [sic] employed in public institutions
- ◆ 1.5.1 – proportion of seats held by women in (a) Union parliaments; (b) S/R parliaments
- ◆ 1.5.2 – women Ward/Village Tract Administrators (a) total number; (b) percentage of all W/VTAs
- ◆ 1.5.3 – proportion of women to men candidates running as candidates in Union and State/Region parliamentary elections
- ◆ 1.5.5 – proportion of the population who believe decision-making is inclusive and responsive, by sex, age, disability and population group

- ◆ 2.4.8 – percentage of government departments which apply gender budgeting approach to their own budget
- ◆ 3.1.6 – proportion of total agricultural population with ownership of secure rights over agricultural land, by sex
- ◆ 3.2.4 – average daily earnings of employees by sex and age
- ◆ 3.2.5 – unemployment rate by sex, age and persons with disability
- ◆ 3.2.6 – proportion and number of children aged 5-17 years engaged in child labour, by sex and age group
- ◆ 3.2.7 – proportion of informal employment by sex and age
- ◆ 3.2.8 – frequency rate for non-fatal occupational injuries by sex and age
- ◆ 3.2.9 – percentage of working women with decent jobs
- ◆ 3.2.11 – increase in national compliance of labour rights ... by sex and migrant status
- ◆ 3.3.4 – percentage of women in Board of Directors of incorporated Myanmar companies
- ◆ 3.5.5 – proportion of small-scale industries with a loan or a line of credit, by sex of company manager
- ◆ 3.6.5 – proportion of population that has convenient access to public transport, by sex, age
- ◆ 3.6.8 – death rate due to road traffic injuries by sex
- ◆ 3.7.6 – proportion of Master's Degree/PhD degree holders by sex per 100,000 population
- ◆ 4.1.1 – proportion of teachers ... who have received at least the minimum organised teacher training ... by sex
- ◆ 4.1.3 – extent to which (i) global citizenship education and (ii) education for sustainable development, including climate change, gender equality and human rights, are mainstreamed at all levels in curricula
- ◆ 4.1.4 – participation rate in organised learning (one year before the official primary entry age), by sex
- ◆ 4.1.6 – proportion of children and young people (a) in grades 2/3; (b) at the end of primary; and (c) at the end of secondary achieving at least a minimum proficiency level in (i) reading and (ii) mathematics, by sex
- ◆ 4.1.10 – participation rate of youth and adults in formal and non-formal education and training in the last 12 months, by sex
- ◆ 4.1.11 – percentage of the population given age group receiving at least a fixed level of proficiency in (a) literacy, (b) numeracy skills, by sex
- ◆ 4.2.5 – contraceptive prevalence rate (any method), women 15-49
- ◆ 4.2.6 – coverage rate for (a) antenatal, (b) postnatal care
- ◆ 4.2.7 – proportion of births attended by skilled health personnel
- ◆ 4.2.8 – mortality rate (a) total; (b) infant per 1,000 live births; (c) under 5 per 1,000 live births; (d) maternal per 100,000 live births
- ◆ 4.2.9 – adolescent fertility rate (births per 1,000 women ages 15-19)
- ◆ 4.3.1 – proportion of women aged 20-24 years who are married or in a union (a) before age 15 and (b)

before age 18

- ◆ 4.3.4 – proportion of women and girls aged 15 years and older subjected to sexual violence by persons other than intimate partner in the previous 12 months, by age and place of occurrence
- ◆ 4.3.7 – number and percentage of population receiving social cash transfers, which percentage of (a) disabled people, (b) pregnant women, (c) school going age children, and € elderly [sic]
- ◆ 4.4.3 – prevalence of Undernourishment in (a) pregnant women, (b) adolescents
- ◆ 4.4.4 – prevalence of low birth weight
- ◆ 4.4.5 – prevalence of anaemia among women of reproductive age (15-49 y.o)
- ◆ 4.4.6 – percentage of under 6 months children with exclusive breast feeding
- ◆ 4.5.1 – frequency rates of (a) fatal and (b) non-fatal occupational injuries, by sex and by migrant status (international, domestic) per 100,000 employees
- ◆ 4.5.10 – percentage of internal migrants who cite conflict as a main reason for migration, by sex and location
- ◆ 5.2.9 – number and percentage of farmers benefiting from the introduction of climate-smart technologies and other responses, by sex
- ◆ 5.3.7 – proportion of primary school facilities with access to (a) basic drinking water; (b) latrines adequate for boys and girls separately; (c) basic handwashing facilities
- ◆ 5.5.1 – proportion of total population with secure tenure rights to land, with legally recognised documentation and to perceive their rights to land a secure, by sex and by type of tenure

ENDNOTES

1. Janet G. Stotsky, *Gender Budgeting: Fiscal Context and Current Outcomes* (Washington DC: IMF Working Paper, July 2016), p.4. N.b. 'gender' has been defined by the World Health Organisation (WHO) as, 'Gender refers to the socially constructed characteristics of women and men – such as norms, roles and relationships of and between groups of women and men.' Gender is distinct from 'sex', which refers only to the biological characteristics of males, females and intersex. For WHO definition, see, <https://www.who.int/gender-equity-rights/understanding/gender-definition/en/> [Accessed 11th July 2019].
2. Esther Duflo, 'Women Empowerment and Economic Development', *Journal of Economic Literature*, 50.4 (2012), especially pp.1064-76.
3. Janet G. Stotsky, 'Gender Budgeting' (IMF Working Paper, 2006), p.16.
4. Debbie Budlender, *Expectations versus Realities in Gender-Responsive Budgeting Initiatives* (UNRISD, March 2005), p.11.
5. Stotsky, *Gender Budgeting: Fiscal Context and Current Outcomes*, p.4.
6. Budlender, *Expectations versus Realities in Gender-Responsive Budgeting Initiatives*, p.12.
7. Budlender, *Expectations versus Realities in Gender-Responsive Budgeting Initiatives*, pp.12-13.
8. Budlender, *Expectations versus Realities in Gender-Responsive Budgeting Initiatives*, p.12.
9. Lekha Chakraborty, *Asia: A Survey of Gender Budgeting Efforts* (Washington DC: IMF Working Paper, July 2016), pp.15, 24.
10. Stotsky, *Gender Budgeting: Fiscal Context and Current Outcomes*, p.17.
11. Stotsky, *Gender Budgeting: Fiscal Context and Current Outcomes*, pp.15, 23-24.
12. Bryn Welham, Karen Barnes-Robinson, Dina Mansour-Ille and Richa Okhandiar, *Gender-Responsive Public Expenditure Management: A Public Finance Management Introductory Guide* (London: ODI, May 2018), pp.12-13.
13. Stotsky, *Gender Budgeting: Fiscal Context and Current Outcomes*, p.16.
14. DAC Network on Gender Equality, 'Integrating Gender Equality Dimensions into Public Financial Management Reforms' (OECD, 2010), p.2.
15. Welham et al, *Gender-Responsive Public Expenditure Management*, p.14.
16. Chakraborty, *Asia: A Survey of Gender Budgeting Efforts*, pp.14-24.
17. The 12 priority areas are: women and livelihoods; women, education, and training; women and health; violence against women; women and emergencies; women and the economy; women and decision-making; institutional mechanisms for the advancement of women; women and human rights; women and the media; women and the environment; the girl child.
18. Myanmar National Committee for Women's Affairs, 'National Strategic Plan for the Advancement of Women (2013-2002)' (Nay Pyi Taw, 2013).
19. The Government of the Republic of the Union of Myanmar. Ministry of Planning and Finance, *Myanmar Sustainable Development Plan (2018-2030)* (Nay Pyi Taw: The Government of the Republic of the Union of Myanmar. Ministry of Planning and Finance, August 2018), p.iii.
20. Government of Myanmar - Central Statistical Organization and UNDP, *Development of the National Indicator Framework for Myanmar Sustainable Development Plan (MSDP): Report on Phase 2 (NIF Draft One)* (Nay Pyi Taw: Government of Myanmar - Central Statistical Organization & UNDP, 1 March 2019), p.7.

21. Government of the Republic of the Union of Myanmar: Ministry of Planning and Finance, Myanmar Sustainable Development Plan (2018-2030), p.23.
22. Government of Myanmar - Central Statistical Organization and UNDP, Development of the National Indicator Framework for Myanmar Sustainable Development Plan, p.13.
23. E.g. compare with the Framework for Economic and Social Reform, 2012-15 (FESR).
24. The World Bank, Myanmar Economic Monitor, December 2018: Navigating Risks (Washington DC: The World Bank, December 2018), pp.40-41.
25. Government of Myanmar, Annual Budget Law 2018/19 (Nay Pyi Taw, 2018).
26. The World Bank, Myanmar Economic Monitor, December 2018: Navigating Risks (Washington DC: The World Bank, December 2018), pp.39, 41; The World Bank, Myanmar Economic Monitor, May 2018: Growth Amidst Uncertainty, p.35.
27. Gizelis, Khin Ma Ma Myo, Jana Krause, Paul Minoletti, Citizens' Budget Preferences in Myanmar (Myanmar Institute of Gender Studies, forthcoming 2020); Paul Minoletti, Gender Budgeting in Myanmar (ActionAid, CARE, Oxfam and WON, Unpublished 2015)
28. Richard Batcheler, Where Top-Down Meets Bottom-Up: Planning and Budgeting in Myanmar (Yangon: The Asia Foundation, Forthcoming 2019).
29. Gizelis et al, Citizens' Budget Preferences in Myanmar (Myanmar Institute of Gender Studies, forthcoming 2020); Minoletti, Gender Budgeting in Myanmar (ActionAid, CARE, Oxfam and WON, Unpublished 2015).
30. Minoletti, Paul and Nan Sandi, Key Economic Issues for Myanmar's Peace Negotiations (Yangon: International Growth Centre, June 2018), p.20. However, it can be noted that certain entities within GoM have made some improvements on budget transparency in the last few years, for example the Bago Region government now shares budget data on its www.ebago.org website, and has been willing to share additional data with non-government organisations working on budgeting.
31. Government of Myanmar, Union Budget Law October 2018-September 2019 (Nay Pyi Taw: 2018)
32. Author's conversation with Myanmar CSO leader.
33. Minoletti, Paul , Fiscal Decentralisation and National Reconciliation in Myanmar, pp.8-9.
34. Gerard McCarthy, Building on What Is There: Insights on Social Protection and Public Goods Provision from Central East Myanmar S-53308-MYA-1 (International Growth Centre, September 2016), p.8.
35. N.b. note that in Myanmar line ministries have long had considerable autonomy over their own budgeting, with the MoPF (which from 1993-2016 had been separated into two ministries) historically having a weak role in the budget process relative to most countries. The consolidated MoPF is now beginning to assume a stronger role in the budget process, which is important for improving budget prioritisation and fiscal discipline, and should be supported. Nevertheless, if it is not possible to get support from MoPF for initial gender budgeting work, there is considerable scope to work productively with a line ministry(s) if they are interested in engaging on it.
36. Welham et al, Gender-Responsive Public Expenditure Management, p.13.
37. Government of Myanmar - Department of Population, The 2014 Myanmar Population and Housing Census: Thematic Report on Gender Dimensions (Nay Pyi Taw, August 2017), p.59.
38. UNESCO, Comprehensive Education Sector Review: Higher Education in Myanmar (Yangon, 2013), p.13.
39. N.b. the author of this paper has used this approach in several recent workshops with subnational government officials, that provide the participants with an introduction to gender budgeting. He found it to be an effective way of communicating some of the potential benefits of gender budgeting, using data that most government officials are already aware of and able to easily understand. For example, in a May 2019 workshop with officials from the

Ayeyarwady Region government (and CSOs), officials from Ministry of Education were able to suggest reasons for why they boys are more likely than girls to drop out of schooling, and why girls tend to outperform boys on exams, and then to discuss possible policy responses. Officials from other ministries could easily follow the discussion and saw the benefits of this kind of approach. Also, because this example shows males receiving less of a particular public service than females, it helps show that gender budgeting is not just about targeting women and girls.

40. Collecting data on citizens' budget preferences via traditional political preference surveys is beset with methodological problems, and tends to be inaccurate. However, there are at least two other approaches that can potentially be more useful: i) use an interactive budget app; ii) ask respondents to allocate a fixed number of beans/pebbles between various public spending choices. These methods have some downsides, and are still at an early stage in Myanmar, but approach i) is currently being trialled as part of a study by Myanmar Institute of Gender Studies; and ii) has already been tried by organisations such as the Myanmar Social Policy and Poverty Research Group, and The Asia Foundation.
41. For further discussion of considering the importance of the quality of participation in Myanmar governance, see, Paul Minoletti, *Gender (in)Equality in the Governance of Myanmar: Past, Present, and Potential Strategies for Change* (Yangon: The Asia Foundation, April 2016), pp.3-4.
42. Ismene Gizelis, Khin Ma Ma Myo, Jana Krause, Paul Minoletti, *Citizens' Budget Preferences in Myanmar* (Myanmar Institute of Gender Studies, forthcoming 2020); Paul Minoletti, *Gender Budgeting in Myanmar* (ActionAid, CARE, Oxfam and WON, Unpublished 2015).
43. Government of Myanmar - Central Statistical Organization and UNDP, *Development of the National Indicator Framework for Myanmar Sustainable Development Plan*, p.8.
44. Government of the Republic of the Union of Myanmar. Ministry of Planning and Finance, *Myanmar Sustainable Development Plan (2018-2030)*, p.23.
45. N.b. it is not obvious why this indicator is being collected for women only: i) it would be useful to know whether women are more or less likely than men to have decent jobs; ii) the percentage of working men that have decent jobs is important information in itself.



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