

CHALLENGES TO GENDER BUDGETING IN GEORGIA AT THE MUNICIPAL LEVEL

POLICY PAPER



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INTERNATIONAL EXPERIENCE

Gender budgeting¹ as a component of program budgeting is usually defined as a public-finance management means of promoting inclusive growth.² Gender mainstreaming is becoming increasingly important for fiscal policy and the management of public finances.³ There is significant international evidence that gender equality can spur economic growth. Gender budgeting is therefore an effective mechanism to achieve parity between gender equality and the allocation of budgetary funds. Gender budgeting encourages the formation of gender-oriented budgetary processes, supports the incorporation of gender equality within those processes, and leads to a redistribution of resources in a way that integrates a gender perspective in all sectors and spheres.

International practice proves that gender budgeting brings several advantages including economic growth and welfare, good governance, effective public policy, efficient state expenditures, accountability, and transparency as well as improved statistics, budgetary processes, and indicators.

Local governments play a tremendous role in achieving gender equality because the living conditions of the men and women in their municipalities depend on their decisions. Local governments would not be able to exercise good governance if they didn't pay enough attention to gender equality issues and women's empowerment.

The existing model of governance at the local level, especially in terms of fiscal policy, facilitates the introduction of a local gender-budgeting approach. As part of public finance reform, decentralization provides many opportunities to increase the level of transparency and, at the same time, provide greater public involvement at the local level. Local government is largely responsible for public policy and service delivery.

The proximity of local government to the public's everyday life creates the opportunity to meet the interests of women and men through public policy and service delivery. Practicing gender budgeting, which naturally engages the local population, would be an asset in this process.⁴

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- 1 According to the Council of Europe's 2009 definition, "gender budgeting is an application of gender mainstreaming in the budgetary process. It means a gender-based assessment of budgets, incorporating a gender perspective at all levels of the budgetary process and restructuring revenues and expenditures to promote gender equality".
 - 2 Broadly defined, inclusive growth refers to redistribution of welfare based on economic growth.
 - 3 Gender mainstreaming is the integration of gender perspectives in all policy-making stages. Gender mainstreaming also implies the integration of gender perspectives and equality concerns in all spheres and at all levels of governance, including lawmaking and the elaboration, planning, and implementation of policies and programs.
 - 4 "Gender budgeting," European Institute for Gender Equality website, <https://eige.europa.eu/gender-mainstreaming/methods-tools/gender-budgeting>.

Two-thirds of OECD⁵ countries have instituted gender budgeting on at least two levels of governance.⁶ Gender budgeting is legally mandatory in some countries such as Austria, where it's enshrined in the constitution, and Norway, where gender perspectives are integrated into all policy-making spheres on central, regional, and local levels. At lower levels of governance, gender budgeting is an administrative norm in other OECD countries, including Finland, Iceland, Israel and Spain. In these countries, gender budgeting is implemented in at least some regions and municipalities.

Even when a country doesn't practice gender budgeting at the central government level, it is still possible to pursue it locally. For example, in Switzerland, the central government doesn't practice gender budgeting even though initiatives related to gender budgeting have frequently been started at local levels.

When a government starts integrating gender issues into the policy-making process, they most frequently concentrate on some core policy areas, such as economics, equality, education, gender violence, and work-life balance. In Denmark, for example, the government's gender equality strategy includes enhanced evaluation of citizen-centered services, including how the local government evaluates gender equality, to strengthen specific segments such as temporary unemployment services, health care, and care for the elderly.

GENDER BUDGETING IN GEORGIA AND ITS ORIGINS

In Georgia, gender budgeting is considered an integral part of program budgeting.

Under Georgian law, program budgeting has been practiced at the central government level since 2012 and at the local and autonomous republic government level since 2013.

In keeping with this legislation, the state budget has been developed using a program budgeting⁷ format since 2012 as have municipality and autonomous republic budgets since 2013. The program budgeting format implies allocating appropriations according to priorities, programs, and subprograms. This includes information about the programs and subprograms, notes on their expected consequences and implementation assessment indicators, and capital projects.

5 Organization for Economic Co-operation and Development (OECD).

6 "Gender Budgeting in OECD Countries," Organization for Economic Co-operation and Development website, 2017, <http://www.oecd.org/gender/Gender-Budgeting-in-OECD-countries.pdf>.

7 "Budget Code of Georgia" (Legislative Herald of Georgia, Tbilisi, 2009) <https://matsne.gov.ge/ka/document/view/91006?publication=46&publication=51>

According to a change in program budget compiling methodology introduced in 2015, “given the specifics of gender-sensitive programs, sub-programs, or measures, it is desirable that one of the indicators relate to the gender aspect of the program, sub-program, or event.”⁸ Program-budgeting methodology also sets a recommended limit for the number of indicators for each expected outcome, and experience shows that excessive use of performance appraisal indicators is not effective. Therefore, each expected result is usually assessed through no more than five relevant indicators.

State and local budgets include references to gender equality and the importance of gender issues. More specifically, to support the creation and implementation of state policy on gender equality, the Gender Equality Council of the Parliament of Georgia, in its 2014 document entitled, “Action Plan for the Implementation of Gender Equality Policy in Georgia for 2014-2016”⁹, writes, “institutions responsible for spending the state budget should ensure that aspects of gender equality are taken into account in the process of drafting the state budget of Georgia, dependent on each program’s specifics and necessities.” It also states that local government bodies should ensure that “aspects of gender equality are taken into account in the process of drafting the budgets of local government units, according to the specifics of its programs (1.5.2).”

As an indicator of such activity, it was determined that, “priorities and programs provided by the draft budgets of local government units reflect aspects of gender equality.”

Interestingly, Article 13 Paragraph 2 of the Law of Georgia on Gender Equality states, “The budget of municipalities, priorities of social and economic development, municipal programs and plans shall be developed in such a way that any form of discrimination is excluded”.¹⁰

Among policy documents pertaining to local policy issues, **the Sustainable Development Goals National Document** is also very interesting in terms of its objectives and indicators tailored specifically to Georgia.¹¹ The fifth goal, to “achieve gender equality and empower all women and girls,” defines the role of central and local government bodies in achieving gender equality and empowering women. The Sustainable Development Goals National Document also includes other issues that fall under the responsibility of local government bodies and are addressed by municipal budget resources. One of these is ensuring preschool accessibility for all boys and girls (Global Objective 4.2) to make them ready for elementary education. Relevant indicators and expected results tailored to Georgia are:

8 Ministry of Finance website, <https://bit.ly/35w4bim>

9 <https://matsne.gov.ge/ka/document/download/2235622/0/ge/pdf>

10 “Law of Georgia on Gender Equality” (Legislative Herald of Georgia, Tbilisi, 2010), <https://matsne.gov.ge/en/document/view/91624?publication=9>

11 “მდგრადი განვითარების მიზნების ეროვნული დოკუმენტის თაობაზე” (Legislative Herald of Georgia 2019) <https://matsne.gov.ge/ka/document/view/4732470?publication=0>; “ეროვნული დოკუმენტი,” Sustainable Development Goals website, <http://sdg.gov.ge/text-page/34>.

- 4.2.1: Proportion of children under 5 years of age who are developmentally on track in health, learning and psychosocial well-being, by sex
- 4.2.2: Participation of children in organized educational process, by sex (one year before the official school age), target: increase by 20%

PROBLEM ANALYSIS AT THE MUNICIPAL LEVEL

Though there are references to gender budgeting in some key policy documents, **Georgian legislation does not mandate that budgetary bodies consider gender at every stage of budget drafting. That is why gender budgeting is not institutionalized as an integral component of the entire policy process and only comes into play when explaining indicators, and even then, only when necessary. An indicator is just a way to measure a result in terms of goal, and therefore, the goal itself needs to be included in policy planning priorities.**¹²

According to program budgeting methodology:

- » A performance indicator is defined as achieving a result, expressed in measurable (quantitative or qualitative) parameters. A performance indicator determines the effectiveness of a program, subprogram, or initiative's implementation.
- » The expected outcome is the program result, global in essence and scale. This is the **result expected to be achieved after implementing pre-analyzed and pre-planned efforts and courses of action.**

This definition explicitly suggests that **policy implementation should start with context analysis and planning, and gender aspects should be integrated not only in the indicators but also at each stage of budgetary processes.**

It is crucial to distinguish two terms from each other – both defined by the European Institute of Gender Equality:

- Gender relevance – whether there is a specific law, policy, or program relevant to gender equality and gender relations.
- Gender-sensitive – policies and programs that take into consideration the difference between men's and women's experiences and at the same time

12 For detailed information, please see "Gender Analysis of the State Budget," Parliamentary Budget Office website, <http://pbo.parliament.ge/ge/rs/rpapers/item/559-2020-01-22-08-24-26.html>

attempt to eradicate inequalities and unequal distribution of resources. Gender sensitivity also means incorporating gender parameters into policy analysis.¹³

At present, **the main issue in the analysis of both state and local budget programs** is what criteria are used to evaluate **whether a program is gender-sensitive or what is meant by such general terms as “according to the specifics of the program” and “as needed.”**

Including such general terms in the methodology does not guarantee that the development of relevant gender indicators will be mandatory for gender-important programs. Making this mandatory is necessary in order to better identify target groups for programs and implement programs that take gender needs into account in budget-funded areas such as education, health, social protection, the economy, infrastructure, and, in fact, almost all areas of public life.

The relevance of indicators is another crucial issue for gender analyses of budgetary programs.

In the methodology discussed above, “outcome indicators should measure a goal that is realistic and attainable. Evaluation indicators should be useful, result-oriented, explicit, measurable, relevant, attainable, and conditional.” Additionally, the same document notes that performance indicators may be, for example, quantitative, qualitative, or cost-related. However, all of them should be verifiable. Also, terms like “increase,” “improve,” and “advance” do not fall into these indicator categories mostly because they do not imply measurability and are impossible to monitor effectively. As William Thompson said, “If you cannot measure it, you cannot improve it.”

This issue can be addressed by data collection. Such data would help create more realistic and measurable indicators. Therefore, in the initial phase, it is important to collect data and later, in the longer-term, create indicators based on them.

Thus, creating gender-relevant indicators requires the collection of gender statistics, which is foundational for evidence-based policymaking¹⁴ and, therefore, one of the most effective instruments for achieving gender equality.¹⁵ Statistics reflect reality in numbers, and this is foundational for making correct political decisions – “What hasn’t been counted does not count!”¹⁶ According to the Article 5 (Keeping Statistics of Gender Related matters) of the Law of Georgia on Gender Equality, “official statistical reports on gender issues shall contain sex-disaggregated data.”

13 “Concepts and Definitions”, European Institute for Gender Equality website, <https://eige.europa.eu/gender-mainstreaming/concepts-and-definitions>

14 For gender statistics by sectors, see „გენდერული სტატისტიკა“, National Statistics Office of Georgia website, <http://gender.geostat.ge/gender/index.php?lang=ka>

15 “Gender statistics and indicators”, European Institute for Gender Equality website, <https://eige.europa.eu/gender-mainstreaming/methods-tools/gender-statistics-indicators>

16 “Gender-differentiated Statistics and Indicators”, Organization for Economic Co-operation and Development website, <https://www.oecd.org/dac/gender-development/44896238.pdf>

While statistics reflect reality, indicators refer to future goals and progress and reflect potential change in existing reality. A gender indicator is a statistical measurement tool reflecting the difference in a specific context over the period being measured. Indicators are widely utilized to measure project progress and program or policy goals. “You can’t monitor development progress without good data.”¹⁷

As a result, gender statistics and gender indicators (either qualitative or quantitative) are components of gender mainstreaming throughout the entire policy cycle. On the one hand, they ensure that policymaking is informed and evidence-based and interventions respond to the different needs and priorities of men and women. On the other hand, they measure the changes that occurred for men and women in a specific policy sphere, program, or area as well as changes that might have occurred in the statuses of men and women. Statistics and indicators are vital components of the implementation, monitoring, and evaluation of any policy, program, or project.¹⁸

In terms of indicators, Budget Code of Georgia performance indicators must be listed in budget addenda, meaning that parliament doesn’t approve or adopt them.

The program budgeting methodology approved by a 2011 order of the Minister of Finance of Georgia states that “the transitional phase will be quite difficult and burdensome. Initially, during the first three to four years, designing the new budget format will be complicated, and the new methodology itself will require substantial review for future improvement. In the initial stage of program budgeting, evaluation indicators will be solely informational, attached to the budget as addenda, and not be required to be adopted by parliament according to the Budget Code.”¹⁹ Though the document mentions both an “initial stage” and a “transitional phase,” performance and evaluation indicators would still belong in the addenda and not require parliamentary approval.

Because of these limitations, **sometimes the indicators, including gender indicators defined at the local-government level, are presented in a general way, do not meet the principles of verifiability, are not supported by relevant criteria, and cannot be used for monitoring.**

The Public Defender of Georgia’s policy research document entitled, “The Assessment of Gender Equality Policy in Local Self-Government Bodies,” contains an interesting analysis of local government bodies’ gender policies, with special emphasis on women’s economic empowerment.²⁰ Some of the core issues

17 “Gender-differentiated Statistics and Indicators,” Organization for Economic Co-operation and Development website, <https://www.oecd.org/dac/gender-development/44896238.pdf>.

18 Gender statistics and indicators are more comprehensively analyzed in „გენდერული სტატისტიკა და ინდიკატორები“, Parliamentary Budget Office website, April 2020, http://pbo.parliament.ge/media/k2/attachments/genderuli_statistika_da_indikatorebi.pdf

19 „პროგრამული ბიუჯეტის შედგენის მეთოდოლოგიის დამტკიცების თაობაზე“ (Legislative Herald of Georgia, Tbilisi, July 11, 2011) <https://matsne.gov.ge/document/view/1400751?publication=0>.

20 „ადგილობრივი თვითმმართველობის ორგანოების გენდერული პოლიტიკის შეფასება“, Public Defender of Georgia website, <https://www.ombudsman.ge/res/docs/2020061711084253805.pdf> The document was prepared in support of United Nations Entity for Gender Equality and the Empowerment of Women’s Joint Efforts for the Economic Empowerment of Women project.

the document assesses whether sufficient human and financial resources are allocated to implementing gender policies, how much the local budget reflects the needs for achieving gender equality, and how involved the public is in creating the municipality's budgetary processes.

The document assesses the status of gender equality and women's needs in municipalities. Even though it includes some achievements, the document exposes some significant challenges that require policy solutions to initiate gender policymaking in local government bodies. The Public Defender's Office policy document includes recommendations for making local gender policy more effective and ways local governments could support women's economic empowerment.

The Public Defender's Office's policy publication assesses local government bodies' gender policies in three phases. The first phase involves defining the scope of research and the research questions. This is followed by data collection from relevant municipalities throughout the country. This data includes information on gender equality action plans, implemented projects and their budgets, statistics, council meetings, initiatives, cooperation with NGOs and agencies, training conducted, gender budgeting, and measures taken to empower women economically.

The authors infer that **in spite of local government bodies' attempts to improve the state of gender equality in their municipalities, several problems remain such as reflecting different regional needs in the country's gender policies and developing action plans based on local government units. The analysis also shows that women's economic empowerment is less of a priority for local governments.**

Concerning the budgetary issues, the research also suggests:

“Gender analysis of the budget is crucial when establishing institutional mechanisms in municipalities. It is clear from meetings with gender councils that council members do not have information on the specific needs and methodology of gender budgeting. Most councils allocate funds for gender-related initiatives and services primarily in thematic sections of program budgets. In many cases, asking questions about gender budgeting meant asking board members several clarifying questions while trying to get more in-depth and comprehensive information on gender budget analysis.” Even in municipalities where council members have been trained in gender budgeting, it is difficult to identify the specific needs of women, leading to the development of additional programs, projects, and initiatives to improve the status of women's rights. The fact that mostly men occupy high-level decision-making positions in municipal bodies represents another obstacle to implementing gender budgeting. This reflects the larger women's rights situation both in municipalities and the country at large. At a meeting with the local population in Samegrelo, local women mentioned that when discussing which programs should have been funded by the local budget, issues that did not affect local women's situation were given priority.

In municipalities where financial assistance is provided for single mothers and the mothers of many children, the level of public awareness on how to acquire such statuses is very low, both among mothers and council members. The definition of

a mother of many children differs among municipalities. In some of them, a mother of three or more is considered eligible, while others a woman needs more than four or five children to acquire this status. Frequently, a single mother or one with many children is also the recipient of other social assistance, reaffirming their precarious socioeconomic situation.

Focus group meetings have also identified practices where the municipality has the appropriate budget to assist single parents or the parents of large families, but the amount remains unused due to the lack of referrals. Therefore, it is important to engage with municipalities, inform the public about how to acquire such statuses, and provide additional assistance such as legal advice. In municipalities where there are one-time financial assistance programs, the focus is on single mothers and mothers with many children, with no cases of municipalities collecting information about single fathers or the fathers of many children. Given the unequal distribution of support for single mothers, it is important to have social benefits provided for both single mothers and fathers by the state budget.

The document provides an insightful conclusion about program budgeting:

“Developing the knowledge to understand and the skills to practically implement gender budgeting remains one of the core challenges for Georgian municipalities. Most local council members cannot effectively identify women’s specific needs and have not realized gender-sensitive budgeting’s potential positive impact on women’s wellbeing. Another major challenge that has been identified is related to the financial resources that make the budget flexible enough to accommodate diverse needs. Therefore, it is essential that action plans are supported with relevant budgets so that gender equality policies will be implemented more effectively.”

To sum up, the institutionalization of gender budgeting on the local government level is so important because municipality budgets are meant to be spent on areas that are critical for gender equality, including infrastructure, development, education, culture, youth, sports, healthcare, social assistance, the environment, and the economy.^{21 22}

According to the Organic Law of Georgia on Local Self-Government, a municipality has the authority to undertake actions supporting things such as employment, agriculture (including agricultural cooperatives), tourism, social assistance, healthcare (in cooperation with relevant central government bodies), local youth policies, children, environmental protection, public education, gender equality, the prevention of violence and domestic violence against women, assistance to the victims of violence and domestic violence, the production of locally important archives, the encouragement of

21 Gender importance by sector is more comprehensively analyzed in “გენდერული გავლენის შეფასება (GIA), სახელმძღვანელო დოკუმენტი პოლიტიკის სფეროებში გენდერული გავლენის შეფასებისთვის,” Parliamentary Budget Office website, February 2020, <http://pbo.parliament.ge/ge/rs/theme/item/642-gia87e8.html>

22 Gender Statistics and indicators are comprehensively analyzed in “გენდერული სტატისტიკა და ინდიკატორები,” Parliamentary Budget Office website, February 2020, http://pbo.parliament.ge/media/k2/attachments/genderuli_statistika_da_indikatorebi.pdf

healthy lifestyles, the creation of a safe environment for citizens' health and wellbeing, attracting investment to the municipality, and creating innovative development initiatives.

For example, 2019 data shows how municipality finances were allocated in the following areas:²³

Functional Classification of Municipalities in 2019

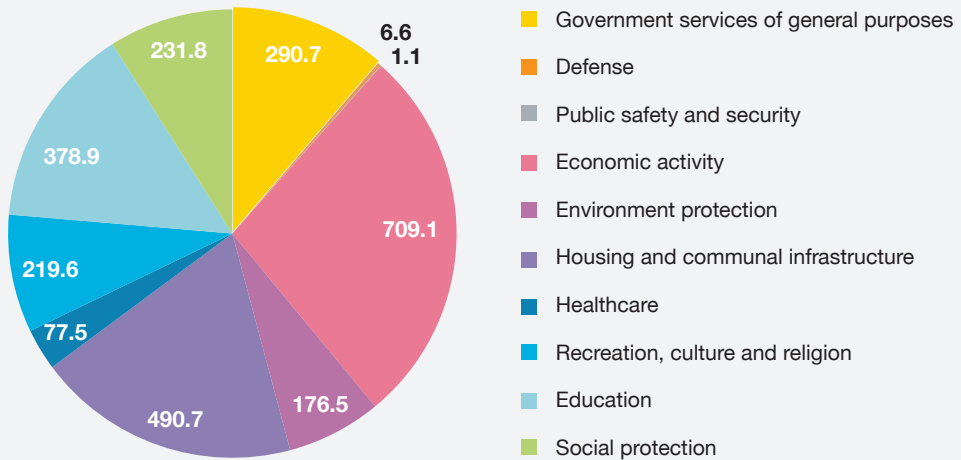


DIAGRAM 1: Functional classification of Georgian municipal budgets in 2019, in millions of GEL.²³

As the diagram demonstrates, based on functional classifications, 2019 municipal appropriations were allocated in three main areas: economic activities, housing and communal affairs, and education. The same three areas dominated in the 2017-2019 period as well. Education ranked as the sixth largest expenditure in 2015 and the fourth largest in 2016.

Local governments' financial resources are increasing and usually amount to roughly five percent of gross domestic product (GDP):

23 For functional classification, the term “finance” is the sum of the growth of expenses and non-financial assets. According to the Guidance on Public Finance Statistics (GFSM 2014) developed by the International Monetary Fund, the functional classification of expenditures and non-financial assets provides information on expenditures incurred by government functions and objectives.

24 Municipal budget information is available in “ავტონომიური რესპუბლიკების 2019 წლის რესპუბლიკური ბიუჯეტების შესრულებისა და საქართველოს მუნიციპალიტეტების 2019 წლის ბიუჯეტის შესრულების მიმოხილვა,” Parliamentary Budget Office website, <http://pbo.parliament.ge/media/k2/attachments/respubl.pdf>

Municipalities' Revenue (% to GDP)

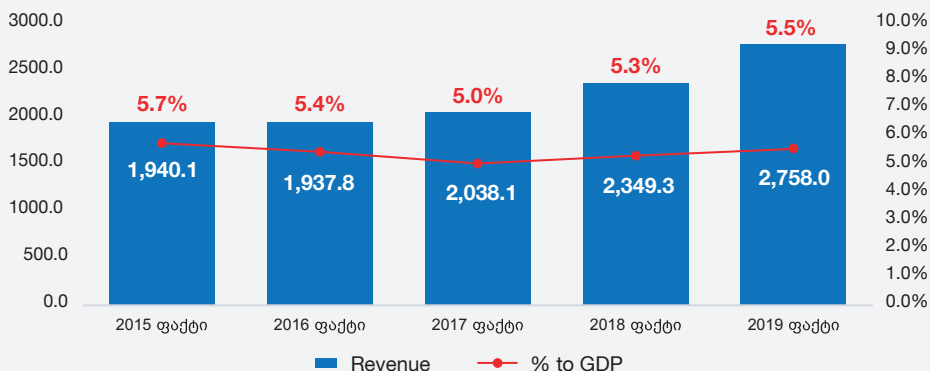


DIAGRAM 2: Revenue of Georgian Municipalities by components in 2015-2019 (% to GDP), Million Gel.

According to the priorities and vision outlined in the 2020-2025 Decentralization Strategy, municipalities' total revenue will amount to no less than seven percent of GDP by 2025.²⁵ More financial resources would provide municipalities with more opportunities to fund more gender equality programs every year. For instance, from 2015 to 2019, appropriations allocated to different functional areas presented the following picture:

Functional Classification of Municipality Expenses, 2015-2019

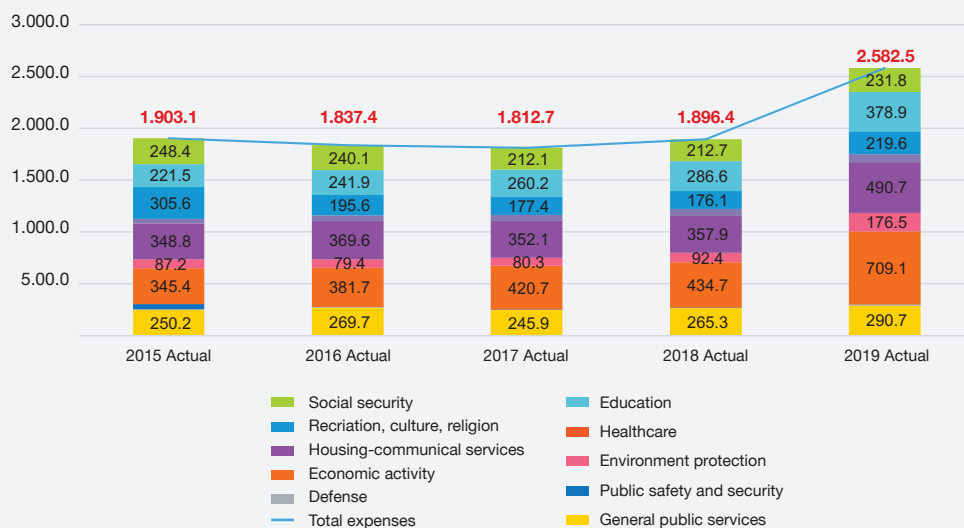


DIAGRAM 3: Functional classification of municipal expenses and operations from 2015 to 2019, in millions of GEL.

25 დეცენტრალიზაციის 2020–2025 წლების სტრატეგია და დეცენტრალიზაციის სტრატეგიის განხორციელების 2020-2021 წლების სამოქმედო გეგმის დამტკიცების შესახებ” (Legislative Herald of Georgia, Tbilisi, December 31, 2019) <https://bit.ly/3gQGjJl>

RECOMMENDATIONS

For local government bodies:

In any sector, be it economics, healthcare, social security, education, or any other, identifying gender issues should be based on context analysis.²⁶ Comprehensive analysis of existing inequalities and identification of men's and women's different needs, interests, and priorities are crucial.

Data should be collected related the issues a municipality program is supposed to address.²⁷ Emphasis should be placed on collecting data reflecting women's specific needs and interests. Thus, program planning should be based on the data related to the program's target group, potential beneficiaries, and the state of women's rights and opportunities.

Gender analyses highlighting gender inequalities and related challenges that burden women in the community should be conducted.²⁸ Moreover, gender analyses should examine how the state service delivery system serves women, how decisions on public issues are made, and how activities in public space affects women and gender equality.

Gender analysis of budgetary appropriations are vital.

Goals and relevant policy recommendations to improve gender equality need to be set.

Strategies, action plans, and policy documents should be revised and updated based on the recommendations drawn from gender analyses and studies of specific needs and interests of women.

Opportunities for equal involvement of both women and men should be provided when consulting with the local population to prepare documents about municipal priorities.

26 "Gender Responsive Budgeting: Analysis of Budget Programmes from Gender Perspective," United Nations Entity for Gender Equality and the Empowerment of Women (UN Women) website, <https://www2.unwomen.org/-/media/field%20office%20eca/attachments/publications/country/ukraine/en%20manual%20grb%20analysisprint-100.pdf?la=en&vs=228>.

27 UN Women.

28 UN Women.

Gender specialists should be invited and consulted in working groups on municipal priorities.

Program or project **goals and objectives** should highlight specific objectives for improving gender equality. **Expected results** should also account for potential results related to improving the state of gender equality, and **outcome indicators** should include at least one gender-specific indicator which would measure progress from the baseline to the targeted goal.

Gender indicators should be useful, results-oriented, explicit, measurable, relevant, attainable, and relative. They should not include phrases such as “increase,” “improve,” or “advance” since these are impossible to measure on a scale and are, therefore, impossible to monitor.

Municipal budget reports should include information about results achieved in terms of gender equality, measured by relevant outcome indicators.

Local men and women, as well as representatives of some vulnerable groups, should be equally engaged in public discussion on budget proposals by the local municipality. Whether the local representative body has ensured the needs of these groups are met should be monitored.

Local men, women, and representatives from vulnerable groups should be equally engaged in public discussion on budget implementation reporting by the local municipality.

The budgetary process should integrate gender mainstreaming and involve representatives from the gender council and budget office as well as authorities from specific sectors and territorial entities.

Municipalities should raise awareness of gender equality and gender budgeting among all stakeholders.

Municipalities should pay special attention to maintaining gender-segregated statistics.

Municipal gender equality councils’ action plans should reflect gender budgeting efforts.
