

# 해 외 출 장 복 명 서

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| 출장목적       | - UN WOMEN 이 주최한 “Asia Pacific Consultation on Shaping a New Agenda for Transformative Financing on Gender Equality: A Dialogue with Ministries of Finance” 참가를 통해 아시아-태평양 권역 내 성인지예산제도 시행국가의 제도 운영현황 파악 및 네트워킹 |          |     |  |     |            |
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| 주최기관       | 한국여성정책연구원   |          |     |  |     |            |
| 방문기관 및 면담자 |   |          |     | 주요 논의사항  |     |            |
| 태<br>국     | - Asia Pacific Consultation on Shaping a new agenda for transformative financing on gender equality: A Dialogue with Ministries of Finance 참가   |          |     | <ul style="list-style-type: none"> <li>- 아시아-태평양 권역 내 성인지예산제도 운영 경험 공유</li> <li>- 재정부의 역할을 중심으로</li> <li>- 추후 제도운영의 방향성 정립 (세출뿐만 아니라 세입측면에서의 성인지적 예산분석)</li> <li>- 아시아-태평양 권역 내 성인지예산제도 운영 국 간 네트워킹 (Community of Practice)</li> </ul> |     |            |

※ 상세한 업무처리 및 세부내용은 별도 붙임

2015. 11. 25.

출 장 복 명 자 : 정 가 원

# 해외출장 결과 보고서

UN WOMEN

Asia Pacific Consultation on Shaping a New  
Agenda for Transformative Financing on Gender  
Equality: A Dialogue with Ministries of Finance

2015. 11. 25.

보고자 : 정가원

성인지예산센터 연구위원

※ 해외출장 결과보고서 상세내용은  
성인지예산센터 정가원 연구위원에게 문의바람 (02-3156-7008)

## 1. 출장목적 및 배경

□ **Asia Pacific Consultation on Shaping a new agenda for transformative financing on gender equality: A Dialogue with Ministries of Finance** 참가를 통해 아시아-태평양 권역 내 성인지예산제도 시행국가의 제도 운영현황 파악 및 네트워킹

- UN WOMEN에서는 아시아-태평양 권역 내 성인지예산제도 운영국가의 재정부 역할 및 재정정책의 성 주류화 경험을 공유하기 위하여 본 행사를 기획함
- 특히 조세정책의 성별 형평성을 증진시킬 수 있는 방안을 논의하고 아시아-태평양 권역 내 성인지예산제도 운영국가 간 Community of Practice를 구축하고 지속적 정보공유 및 네트워킹을 도모하고자 마련되었음
- 한국여성정책연구원 성인지예산센터는 해당 컨퍼런스에 참가하도록 주최 측으로부터 공식적 초대를 받았으며 컨퍼런스 참석을 통하여 아시아-태평양 권역에서 성인지예산제도를 운영하고 있는 국가를 파악하고 현재 운영현황을 분석할 수 있는 기초자료를 얻고자 하였음
- 또한 국가재정법과 지방재정법에 따라 시행되고 있는 우리나라 성인지예산제도의 현황과 과제를 컨퍼런스 참석자와 공유하고, 컨퍼런스에 참가한 아시아-태평양 권역의 성인지예산제도 운영국가 및 국제 성인지예산 전문가로부 습득하고자 함

<주요 논의사항>

- 컨퍼런스 참가국의 성인지예산제도 시행현황
- 성인지예산제도 운영을 위한 재정부의 참여 및 역할강화
- 세출과 세입 측면에서의 성인지예산제도 운영방안
- 조세정책의 성 주류화 방안
- 아시아-태평양 권역 내 성인지예산제도 운영국가의 Community of Practice 구축

## 2. 컨퍼런스 개요

### Asia Pacific Consultation on Shaping a new agenda for transformative financing on gender equality: A Dialogue with Ministries of Finance by UN WOMEN

□ 일시 및 장소: 2015년 11월 16-17, Dusit Thani Hotel, Bangkok, Thailand

□ 컨퍼런스 배경 및 목적

- 성인지예산제도의 성공적 운영을 위한 재정부의 역할
  - 성인지예산제도는 정부가 성인지적 관점을 예산, 계획, 사업 등에 통합시킬 수 있는 주요 방법 중 하나이며 재정부는 국가예산에 대한 계획을 마련하는 당사자로서 정부 내 성인지예산제도의 운영에 있어 중요한 역할을 담당
  - 재정부는 다른 부처의 예산을 결정하고 국가재원의 사용을 총괄할 뿐만 아니라 국가의 중장기적 거시경제정책의 방향성을 결정함
  - 이처럼 재정부는 국가예산과 정부의 거시경제정책을 좌우하며 이를 통해 각국의 성평등에도 큰 영향을 미치게 됨; 예를 들어 고용, 조세, 사회정책, 돌봄 등에 직간접적으로 영향을 주고 있음
  - 이에 따라 본 컨퍼런스에서는 컨퍼런스 참가국 내 성인지예산제도의 운영을 위한 재정부의 역할에 대해 논의
- 아시아-태평양 권역 내 성인지예산제도 운영경험 공유
  - 성인지예산제도 운영경험을 나누고 개선과제와 향후 제도의 발전방향에 대하여 논의
  - 세출 측면뿐만 아니라 세입(taxation, revenue generation)의 측면에서 성인지적 분석을 실시할 수 있는 가능성과 구체적 방안에 대하여 논의
- 컨퍼런스 목표 3가지
  - 성인지예산제도의 운영과정에 있어서 재정부의 역할에 대한 사례 공유
  - 세입에 대한 성인지적 관점에서의 분석경험 공유
  - 아시아-태평양 권역 내 성인지예산제도 국가 간 네트워크 구축



### 3. 컨퍼런스 구성

| 세션1. Opening Plenary                              |                 |  |
|---|-----------------|--|
| 구분  | 이름              | 소속 및 직급  |
| Welcoming Remarks                                 | Roberta Clarke  | Regional Director, UN Women Regional Office for Asia and the Pacific   |
| Opening Remarks                                   | Pipat Khanthong | Principal Advisor on Performance Improvement and Chief Gender Equality Officer, Revenue Department, Ministry of Finance, Royal Thai Government |
| Special Address                                   | Lakshmi Puri    | Assistant Secretary-General and Deputy Executive Director, UN Women  |
| Keynote Address                                   | Janet Stotsky   | Visiting Scholar, Research Department, International Monetary Fund   |
| Setting the Context and Introducing the Programme | Yamini Mishra   | GRB Specialist, UN Women Regional Office for Asia and the Pacific  |

- 성평등(gender equality) 뿐만 아니라 최근에는 지속가능성(sustainability)과 안전(security)이 새로운 이슈로 등장하였으며 다양한 가치를 실현시키기 위한 통합적 정책과 노력이 필요
- 절대적 수준에서 성 불평등은 어느 정도 해소되었으나 여전히 비공식 영역(informal sector)에서 만연하고 있는 여성의 무급노동과 이에 대한 사회적 보호의 결여는 문제로 남아있음
- 각 국의 정부에서도 성평등을 위해서는 부적절하거나 불충분한 투자를 하고 있는 것으로 확인되며 SDGs(sustainable development goals)에서는 한 나라 내에서 뿐만 아니라 국가 간의 불평등도 반드시 해결해야 하는 문제임을 적시하고 있음
- 성 불평등을 여성인권의 측면에서 접근할 수 있으며 여성의 자산축적이 어떻게 이루어지고 있는지에 대한 새로운 관심도 필요함을 지적
- 성평등을 위한 재정지원과 재정 전반에 걸친 성 주류화는 구분되어 사용되어야 하는 개념이며 여성의 전체 발달단계를 고려한 보다 세분화된 성인지적 관점이 적용되어야 함

| 세션2. Revisiting GRB: Exploring Key Debates  |               |  |
|---|---------------|--|
|   | 이름            | 소속 및 직급  |
| Demysfying GRB: Emerging Issues and Challenges  | Zohra Khan    | Policy Advisor, Governance and National Planning, UN Women Headquarter |
| Locating GRB in the Budget Making Cycle and Understanding the Choice Set of GRB Tools | Yamini Mishra | GRB Specialist, UN Women Regional Office for Asia and the Pacific      |

- 1995년 북경 여성대회 이후 20년이 지났으며 당위적 측면에서 성평등에 대한 수용도는 높아졌으나(법, 정책, 계획 등) 실제 현실에서는 여전히 성 불평등이 존재하고 있음
- “Government Spending Watch”에 따르면 여전히 여성단체나 여성관련 부처에서는 충분한 예산지원을 받지 못하고 있음
- 모든 정책의 단계(planning, programming, budgeting)마다 성인지적 관점이 통합되어야 하며 성인지예산을 통해 공공지출의 수혜자를 여성과 남성으로 구분하고 예산이 돌봄노동에 어떤 영향을 미치는지 등을 분석할 수 있음; 또한 성인지예산을 통해 성평등 개선에 대한 정부의 책임성, 정부 사업의 효율성과 투명성 등을 증진시킬 수 있음
- 성인지예산은 formulation, legislation, implementation, auditing phase의 네 단계로 나누어 살펴볼 수 있음; formulation 단계에서는 budget call circulars를 통해 성인지예산서가 어떻게 작성되고 제출되어야 하는지 등에 대해 안내; legislation 단계에서는 성인지예산서가 취합되어 의회 승인을 받게 되며 의회 내 관련위원회에서 성인지예산서에 대한 검토 및 질의를 하게 됨; implementation 단계에서는 의회 승인 이후 실제 예산이 집행되며 이 때 성인지적 관점에서 주기적으로 예산집행에 대한 검토를 하고 예산집행을 통한 단기산출(output)과 중장기성과(outcome)에 대한 모니터링도 이루어짐; audit 단계에서는 성인지예산에 공식적인 감사가 이루어지며 감사결과는 의회에 제출됨

| 세션3. Panel Discussion on Successful Engagement of MoFs on GRB |                     |  |
|---|---------------------|--|
| 구분  | 이름                  | 소속 및 직급  |
| Bangladesh  | Rubina Amin         | Additional Secretary, Finance Division, Ministry of Finance  |
| Austria   | Edeltraud Lachmayer | Head of the Department of Income and Corporate Income Tax  |
| Nepal   | Jnak Raj Sharma     | Under Secretary and Member Secretary, GRB Committee, Ministry of Finance   |
| Indonesia   | Heru Kasidi         | Deputy for Gender Minstreaming in Politics, Social and Legal Sectors, Ministry of Women's Empowerment and Child Protection |
| South Korea   | Sun-Joo Cho         | Senior Research Fellow, Gender Budgeting Research Center, Korean Women's Development Institute                             |

- 방글라데시의 경우 재정부에서 성인지예산을 담당하고 있으며 성인지예산위원회가 존재; 하지만 실제 성인지예산이 경제적으로 가장 어려운 상황의 여성에게 가는지에 대한 추적이 불가능(tracking method가 없음); 계획과 예산과정 간의 보다 효과적인 협업이 필요; 감사원은 있으나 성인지적 관점에서의 감사는 아직 도입되지 않았음
- 네팔의 경우 성인지예산 집행결과에 대한 심층분석이 필요하다는데 합의가 이루어지지 않았음

어진 상태이며 재정부가 성인지예산을 담당하고 있고 재정부의 성인지예산 관련 지침을 기타 부처에서 따르고 있음

- 인도네시아의 경우 앞으로 성인지예산제도를 어떻게 지속시킬 수 있을지가 관건이며 성인지예산서는 아직 공개되지 않고 있음; 재정부에서 성인지예산을 담당하고 있으며 성인지적 관점에서의 감사도 이루어지고 있음
- 오스트리아의 경우 모든 정부 수준에서 성평등은 반드시 따라야 하는 일반적 원칙 중 하나임; 새로운 법안이 소개될 때도 이 법안이 성평등에 미칠 영향이 사전에 고려되어야 함; 지방정부도 각자의 성평등목표를 세우고 자율적으로 성인지예산제도를 운영하고 있음; 성평등관련 성과목표를 달성하지 못하였을 때 제재조치가 없다는 한계가 있음

| 세션4. Taxation in GRB: The Missing Link?  |                     |  |
|--|---------------------|--|
| 구분   | 이름                  | 소속 및 직급  |
| Taxing for Equality: Uncovering the Gender Impact of Tax and Benefit Policies      | Kathleen Lahey      | Queen's National Scholar, Faculty of Law, Queen's University, Canada                 |
| Experience of Government of Austria in Engendering the Revenue Side of the Budget  | Edeltraud Lachmayer | Head of the Department of Income and Corporate Income Tax                            |
| Experience of Government of Thailand in Engendering the Revenue Side of the Budget | Waewta Soisuwan     | Senior Tax Economist, Revenue Department, Ministry of Finance, Royal Thai Government |

- 재산이나 소득에 부과되는 직접세와 상품이나 서비스 판매시 부과되는 간접세에 대해서도 성인지적 관점에서의 분석이 필요
- 조세정책에 대한 성별영향분석평가는 국제법에서도 요구되고 있으며 최근 연구 결과에 따르면 개인소득세율과 각종 성평등관련 국제지수 간에는 소득세율이 낮아지면(regressive taxation) 성평등관련 국제지수도 낮아지는 상관관계가 있는 것으로 나타남(특히 캐나다의 경우)
- 올바른 조세정책도 중요하지만 세입으로 무엇을 하는지도 매우 중요함; 세율이 낮아지면 그만큼 국가로부터 국민으로의 재배분이 적어지는 결과가 초래되며 특히 기업에 대한 세율 인하는 남성에게 훨씬 우호적인 효과를 가짐
- 오스트리아 재정부에서는 여성과 남성 간에 유급 및 무급 노동이 보다 공평하게 배분될 수 있도록 유도하는 방향으로 조세정책을 설계함

| 세션5. Implementing the 2030 Agenda: Developing and Monitoring Framework for the Addis Ababa Action Agenda(AAAA) |                               |   |
|--|-------------------------------|---|
| 구분   | 이름                            | 소속 및 직급   |
| Agenda 2030: Advancing Gender Equality   | Janneke van der Graaff-Kukler | Strategic Planning and Coordination Specialist, UN Women Regional Office for Asia and the Pacific |
| Understanding the Gains in the AAAA  | Zohra Khan                    | Policy Advisor, Governance and National Planning, UN Women Headquarter                            |
| Critical Reflections on the AAAA   | Marina Durrano                | Assistant Professor, University of Philippines  |

- 조세시스템이 보다 공평하게(fair and progressive) 재편되어 드러나는 그리고 드러나고 있지 않은 조세정책에서의 성 차별을 개선하도록 해야 함; 여성의 재산소유를 지원하는 세계 혜택이 필요함
- 국제통상, 투자계약 등이 성평등에 도움이 되는 내용과 방식으로 이루어져야 하며 경제분야에서 여성참여에 대한 성별영향분석평가 등을 실시해야 함
- 여성이 경제자원에 남성과 동등하게 접근할 수 있도록 행정개혁을 실시해야 함; 여성사업가와 여성이 소유하는 기업 등을 지원할 수 있는 방안을 마련하고 근로 기준이나 차별금지법 등을 시행해야 함
- 정부, 국제기구, 시민사회, 학계, 민간기업 등이 모두 함께 여성의 권리와 성평등을 위한 파트너십을 구축하고 그에 따라 자원을 사용해야 함
- 성평등을 위한 공공지출을 모니터링하고 성별 구분통계를 구축함으로써 data gap을 줄여나가도록 범정부적으로 노력해야 함

#### 4. 시사점

- 우리나라 성인지예산제도 운영경험을 소개하고 제도의 실효성을 확보하기 위하여 4개의 축(정부, 의회, 젠더전문가, 시민사회)의 역할이 중요하다는 점을 강조함; 특히 앞으로는 의회의 역할이 더욱 중요해질 것으로 예상됨
- 컨퍼런스 참가국들은 우리나라의 성인지예·결산서 작성양식과 성인지결산의 역할에 대해 큰 관심을 보였음; 특히 성인지예산서 작성항목인 성별 수혜분석에 대한 추가적 설명을 요청하였으며 성인지결산을 통해 성과목표 달성여부를 확인하고 성인지적 관점에서 예산집행을 평가하고 있다는 사실을 높게 평가하였음; 추후 우리나라 성인지예산제도에 대한 소개 시 성인지예·결산 환류에 대한 부분을 반드시 포함시킬 필요가 있음
- 성인지예산제도의 경우 성과주의예산제도의 일부분이면서 예산과정에 대한 성주류화를 도모하고, 성평등을 위한 예산을 증액하기 위한 수단으로서 매우 다양한 성격을 내포하고 있음; 이러한 요소들을 어떻게 조합하여 제도를 운영할 것

인지는 각 국의 성인지예산제도 도입목적과 특수한 정책환경에 따라 결정될 것임; 성인지예산제도 운영에 있어 단일한 방법과 모델이 존재하는 것은 아님을 확인

- 조세정책과 조세시스템 전반에 대한 성별영향분석평가가 반드시 이루어져야 하며, 세출뿐만 아니라 세입에 대한 성인지적 관점에서의 분석결과를 통해 여성의 자산형성과 자산축적에 긍정적인 영향을 미치게 될 것임
- 성인지예산제도는 기술(technical skill) 이상의 것으로 사회전반적 인식의 변화, 공무원의 성평등 개선을 위한 노력, 시민사회의 관심과 모니터링 등을 수반하게 됨; 재원의 흐름(세출과 세입)이 남성과 여성에게 보다 공평하게, 그리고 현재 존재하고 있는 경제적 자원에 대한 접근과 활용에 있어서의 성 불평등을 줄일 수 있는 방식으로 이루어질 수 있도록 성인지예산제도가 유연하게 대처할 필요가 있음
- 앞으로 성인지예산제도의 성과에 대해 어떻게 개념적으로 정의하고 이를 측정할 것인가에 대한 국제적 논의가 보다 활발하게 이루어질 것으로 예상되며 한국여성정책연구원 성인지예산센터에서 기 수행한 연구과제의 결과 중 제도의 성과에 대한 부분에 초점을 맞추어 영문으로 번역하고 이를 적극적으로 홍보할 필요가 있다고 판단됨

Asia Pacific Consultation on  
**‘Shaping a new agenda for transformative financing on gender equality: A Dialogue with  
 Ministries of Finance’**  
 16-17 November, 2015  
 Bangkok, Thailand  
**Agenda**

**Objectives:**

1. To share experiences of Ministry of Finance’s engagement with Gender Responsive Budgeting (GRB) in the region and identify entry points for deepening this engagement.
2. To share experiences of mainstreaming gender in fiscal policy, with special emphasis on the revenue side of the budget.
3. To follow-up on the Addis Ababa Action Agenda (AAAA) commitments.
4. To explore the possibility of building a Community of Practice of MoF in Asia Pacific on GRB.

**Target Audience:**

Representatives from Ministries of Finance, Bureau of the Budget, National Women’s Machinery, related organizations and UN Women Country Office teams from the Asia Pacific.

**Day I, 16 November, 2015**  
**8:30 – 9:00 am – Registration**

| Session                            | Speaker/Facilitator  |
|------------------------------------|--|
| <b>9:00 am – 11:00 am</b>          |  |
| <b>Session 1 – Opening Plenary</b> |  |
| 1.1. Welcome Remarks               | Ms. Roberta Clarke, Regional Director, <b>UN Women</b> Regional Office for Asia and the Pacific  |
| 1.2. Opening Remarks               | Mr. Pipat Khanthong, Principal Advisor on Performance Improvement and Chief Gender Equality Officer, Revenue Department, <b>Ministry of Finance, Royal Thai Government</b> |
| 1.3. Special Address               | Ms. Lakshmi Puri, United Nations Assistant Secretary General and UN Women Deputy Executive Director  |

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| 1.4. Keynote Address   | Dr. Janet Stotsky, Visiting Scholar, Research Department, International Monetary Fund                             |
| 1.5. Setting the Context and Introducing the Programme   | Ms. Yamini Mishra, GRB Specialist, Regional Office for Asia and the Pacific, UN Women                             |
| <b>11:00 am - 11:15 am - Tea</b>   |   |
| <b>11:15 am - 12:30 pm</b>   |   |
| <b>Session 2 - Revisiting GRB: Exploring key debates</b>   |   |
| Chair: Dr. Francisco Cos Montiel, Women's Economic Empowerment Advisor, UN Women Regional Office for Asia and the Pacific  |   |
| 2.1. Demystifying GRB : Emerging Issues and Challenges   | Ms. Zohra Khan, Policy Advisor, GRB, UN Women Headquarters  |
| 2.2. Locating GRB in the Budget Making Cycle and Understanding the Choice Set of GRB Tools   | Ms. Yamini Mishra, GRB Specialist, Regional Office for Asia and the Pacific, UN Women                             |
| <b>12:30 pm - 1:30 pm - Lunch</b>  |   |
| <b>1:30 pm - 2:30 pm</b>   |   |
| <b>Session 2 continued</b>   |   |
| <b>Open House</b>  |   |
| <b>2:45 pm—5:00 pm</b>   |   |
| <b>Session 3 - Panel Discussion on Successful Engagements of MoFs on GRB</b>   |   |
| Moderator: Ms. Yamini Mishra, GRB Specialist, Asia Pacific   |   |
| <ul style="list-style-type: none"> <li>• Austria- Dr. Edeltraud Lachmayer, Head of the Department of Income and Corporate Income Tax, Ministry of Finance</li> <li>• Nepal- Mr. Janak Raj Sharma, Under Secretary and Member Secretary, GRB Committee, Ministry of Finance</li> <li>• Bangladesh- Ms. Rubina Amin, Additional Secretary, Finance Division, Ministry of Finance</li> <li>• Indonesia- Mr. Heru Kasidi, Deputy for Gender Mainstreaming in Politics, Social and Legal Sectors, Ministry of Women's Empowerment and Child Protection</li> <li>• South Korea- Dr. Sun-Joo Cho, Senior Research Fellow, Gender Budgeting Research Center, Korean Women's Development Institute</li> </ul> |   |
| <b>5:00 pm -5:30 pm - Tea</b>  |   |
| <b>5:30 pm - 6:15 pm</b>   |   |
| <b>Launch of UN Women's Report on 'Budget Call Circulars and Gender Budget Statements in Asia-Pacific: A Review'</b>   |   |
| <i>Launch of UN Women's Report on Gender Budget Statements and Call Budget Circulars</i>   | <i>P. Imrana Jalal, Senior Social Development Specialist (Gender and Development), Asian Development Bank</i>     |
| <i>Remarks</i>   | <i>Debbie Budlender, Independent Research Consultant (via skype)</i>  |
| <i>Discussant</i>  | <i>Prof. Rhonda Sharp, Adjunct Professor, Hawke Research Institute, University of South Australia (via skype)</i> |

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| <i>Welcome Dinner 7 pm onwards</i>   |   |
| <i>Co-hosted by Revenue Department, Ministry of Finance, Royal Thai Government and UN Women</i>                                |   |
| <b>Day II, 17 November, 2015</b>   |   |
| <b>9:00 am - 10:30 am</b>  |   |
| <b>Session 4 - Taxation in GRB: The missing link?</b>  |   |
| Chair: Dr. Janet Stotsky, Visiting Scholar, Research Department, International Monetary Fund                                   |   |
| 4.1. Taxing for Equality: Uncovering the gender impact of tax and benefit policies   | Prof. Kathleen Lahey, Queen's National Scholar, Faculty of Law, Queen's University, Canada and Visiting Professor in Fiscal Policy, Umea University, Sweden; former Visiting Scholar at the International Tax Program, Harvard Law School |
| 4.2 Experience of Government of Austria in engendering the revenue side  | Dr. Edeltraud Lachmayer, Head of the Department of Income and Corporate Income Tax, Ministry of Finance, Government of Austria  |
| 4.3. Experience of Government of Thailand in engendering the revenue side  | Ms. Waewta Soisuwan, Senior Tax Economist, Revenue Department, Ministry of Finance, Royal Thai Government   |
| <b>Open House</b>  |   |
| <i>10:30 am - 11:00 am - Tea</i>   |   |
| <b>11:00 am - 12:30 pm</b>   |   |
| <b>Session 5A - Implementing the 2030 Agenda: Developing the monitoring framework for the Addis Ababa Action Agenda (AAAA)</b> |   |
| Chair: Ms. Cai Cai, Chief, Gender Equality and Women's Empowerment Section, Social Development Division, UNESCAP               |   |
| 5.1. Agenda 2030: Advancing Gender Equality  | Ms. Janneke van der Graaff-Kukler, Strategic Planning and Coordination Specialist, <b>UN Women</b>  |
| 5.2. Understanding the Gains in the AAAA   | Ms. Zohra Khan, Policy Advisor, Governance and National Planning, UN Women Headquarter  |
| 5.3. Critical reflections on the AAAA  | Dr. Marina Durrano, Assistant Professor, University of Philippines  |
| <b>Session 5B - Working Groups to Develop a Monitoring Template</b>  |   |
| Chair: Ms. Zohra, Khan, Policy Advisor, Governance and National Planning, UN Women Headquarter                                 |   |
| <i>12:30 pm - 1:30 pm - Lunch</i>  |   |

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| <b>1:30 - 2:30 pm</b>  |   |
| <b>Session 5 continued</b>   |   |
| Reporting back from group work   |   |
| <b>2:30 - 4:00 pm</b>  |   |
| <b>Session 6 - Innovative Models of GRB: Thinking Afresh?</b>                              |   |
| Chair: Ms. Santina Soares, Consultant, Ministry of Finance, Government of Timor Leste      |   |
| 6.1. Innovations in Planning Stage: Participatory Budgeting Initiative of Penang, Malaysia | Dr. Cecilia Ng, Director, Penang Women's Development Corporation, Malaysia                                |
| 6.2. Innovations in Budgeting: Experience from Bhutan and India                            | Dr. Bhumika Jhamb, Project Officer, UN Women Multi Country Office for India, Bhutan, Maldives & Sri Lanka |
| 6.3. Innovations in Budget Tracking: Expenditure Tracking Initiatives of Bangladesh        | Ms. Shaheen Anam, Executive Director, Mansher Jonno Foundation, Bangladesh                                |
| 6.4. Innovations in Audit: Gender Audits from India  | Ms. Anita V. Nazare, Deputy Advisor, Fiscal Policy Institute, Government of Karnataka, India              |
| <b>4:00 pm - 4:15 pm—Tea</b>   |   |
| <b>4:15 pm - 5:15 pm</b>   |   |
| <b>Session 7—Moving towards a Community of Practice (CoP) on GRB in Asia Pacific</b>       |   |
| Chair: Ms. Wenny Kusuma, Country Director, UN Women, Cambodia                              |   |
| 6.1. Sharing the Experience of the World Bank -UN Women CoP on GRB                         | Ms. Zohra Khan, Policy Advisor, Governance and National Planning, UN Women Headquarter                    |
| Open House—Discussion on the CoP on GRB for Asia-Pacific                                   |   |
| <b>5:15 pm - 5:30 pm</b>   |   |
| <b>Concluding Session</b>  |   |
| Ways forward: Commitments for Action   |   |
| Closing Remarks  | Ms. Roberta Clarke, Regional Director, UN Women Regional Office for Asia and the Pacific                  |

Asia Pacific Consultation

on

## **‘Shaping a new agenda for transformative financing on gender equality: A Dialogue with Ministries of Finance’**

16-17 November, 2015

Bangkok, Thailand

### **Concept Note<sup>1)</sup>**

In July of this year, 193 Heads of State and High Representatives adopted the Addis Ababa Action Agenda (AAAA) at the Third International Conference on Financing for Development. The AAAA will be fundamental to the implementation of the ambitious post-2015 development agenda and the Sustainable Development Goals (SDGs), and carries forward the commitment of financing for gender equality and women’s empowerment. Recent research has illustrated that investing in women and girls is not only a step towards promoting equality and human rights, but an economically sound decision with significant benefits for a nation.

While the human rights argument must remain at the center of investing for gender equality, this new body of evidence underscores existing efforts. In the World Development Report 2012, the World Bank established that assuring women’ equal access to education, land rights, job opportunities etc. greatly adds to the overall development of a country, and that the removal of barriers to women’s participation in certain sectors can sometimes increase productivity by as much as 25% (World Bank, 2012)). Currently, one of the most powerful tools for promoting equality and ensuring continued investment in women throughout government budgeting and planning is Gender Responsive Budgeting (GRB).

### **I . The critical role of Ministries of Finance in promoting GRB**

GRB is a methodology used to assist governments in integrating a gender perspective into their budgets, schemes, programs, etc. Ministries of Finance (MoF), as the key actors in setting the national plan of expenditure (the national budget), are critical to the promotion of GRB within a government. In fact, Finance Ministries not only support other ministries by ensuring the viability of their decisions and managing government resources through the annual budget, taxes, expenditures, etc. but are also key actors in the setting of macroeconomic policy for long-term growth (Sen, 2000).

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1) Across countries of the Asia-Pacific, there are differences in the names of the government ministry which takes the lead in the budget making process. While in most countries it is the Ministry of Finance, in some it could be the Budget Bureau which need not necessarily be located within the Ministry of Finance. This conversation is meant for the government department which deals with budget making and the government department that deals with taxation. Hence, it’s not that the name of the ministry must be Ministry of Finance but the specific task the ministry performs.

Due to this role in shaping not only the annual budget, but also the macroeconomic direction of the government, Finance Ministries hold tremendous potential to influence the situation of gender equality within their country. This influence can be seen in a number of critical areas: a) direct impact on employment opportunities, b) distributive justice i.e. via taxation, that affect women and men differently, c) influence over resources available to governments to finance social policies and programs that support gender equality, and d) influence on the burden of unpaid care/domestic work via employment, household income and living standards (UN Women, 2015). For these reasons, Finance Ministries are instrumental in the promotion of GRB within a government.

## **II. Evidence of Ministry of Finance's Engagement with Gender Responsive Budgeting**

Engagement of MoF with GRB is, in some ways, more complex than that of other ministries or sectors due to the nature of their work. As described by Gita Sen, "Finance Ministries do not directly deal with people in their subject matter, but rather with monetized variables, revenues and expenditures, taxes and subsidies, allocations and appropriations..."(Sen 2000; 1379). For this reason, the impact of Finance Ministries on gender is indirect via broader macroeconomic policies.

However, there are a number of best practices where MoFs have successfully taken the lead in instituting GRB. For instance, in Nepal, GRB was formally introduced in 2007-2008 under the direct leadership of the MoF. The Ministry sought to promote the translation of policies addressing gender inequalities into funded programs and designed a system of indicators against which budget allocations are analyzed. Furthermore, the Finance Ministry established a Gender Responsive Budget Committee mandated to design a GRB methodology, assess development policies and provide guidelines to sectoral ministries (Baskota, 2012). Another example comes from Morocco, where the MoF, with the support of UN Women (previously UNIFEM) built ownership of the GRB process. As a result, GRB has now been entrenched within the entire budgeting process, for which the MoF was pivotal (United Nations Development Fund for Women, 2007). Furthermore, in Bangladesh and Indonesia the Ministries of Finance have, alongside other ministries (i.e. Ministry of Women and Child's Affairs, Ministry of National Planning, etc.) played leading roles in the institutionalization of GRB within the government framework (Mishra and Sinha, forthcoming).

At the global level, the World Bank in partnership with UN Women sought to further engage MoF through the creation of a Community of Practice (CoP) on GRB. Some of their goals include the fostering of partnerships and mutual learning between countries, drawing upon the various approaches MoF have developed to promote gender equality, promoting gender-responsive financing, and supporting political momentum for gender equality goals.

## **III. Trends in the Asia-Pacific**

In most countries within the Asia-Pacific, MoF played a critical role in the initial years of implementing GRB. Whilst recent years have seen National Women's Machineries often stepping into the role of lead agency for GRB within the country (ex. India, Cambodia,

Indonesia, Sri Lanka, and the Philippines), it is critical MoFs remain integrated within the GRB process (Mishra and Sinha, *opcit*). In India, for example, the Ministry of Women and Child Development is the nodal ministry for GRB. In order for GRB to be effective, Finance Ministries need to partner with Women and Planning Ministries to play a pivotal role in the GRB process.

Furthermore, in many countries of the region, GRB analysis has been limited to the expenditure side of the government. While expenditure analysis is necessary, it represents only half of the budget process and the budget document. Revenue generation and taxation must also be included within the GRB initiative, with MoF (as the key actor within the process) best equipped to undertake this. Revenue generation has implications for gender equality by directly impacting the ability of the government to provide services. Furthermore, different forms of taxation impact women and men in different ways.. Four areas are identified as important for understanding the influence of taxation on gender: “(a) women’s work in the unpaid care economy; (b) gender differences in paid employment...; (c) gender differences in household decision-making regarding consumption, savings and investment [and]; (d) gender differences in property rights”(Barnett and Grown, 2004). Examples of integrating GRB and taxation include: a) the redesign of tax credits for childcare by the UK Government to provide payments to the main care giver (as opposed to the earner) and b) the abolishment of a dependent spouse rebate in Australia in which 97% of recipients had been men and the rebate was not seen to support unpaid childcare providers (Sharp and Elson, 2012). Such engagement of MoF in analysis of the revenue side of budgeting can have significant impacts and would be hugely beneficial to the Asia-Pacific region.

#### **IV. Vision**

UN Women is committed to strengthening the engagement of Ministries of Finance on GRB in the Asia-Pacific region, as well as leveraging this partnership to mainstream GRB across ministries. As described above, Ministries of Finance are critical to the implementation of GRB within a country due to their role in shaping the annual budget and influencing the macroeconomic direction of the government. The year 2015 is historic, with the acceptance of the AAAA and the adoption of the SDGs in September. It is therefore important to take action now and focus upon AAAA and SDG commitments towards financing gender equality at the national level, for which Ministries of Finance are critical.

#### **V. Objectives**

It is in this context, that UN Women is organizing the Asia Pacific Consultation entitled ‘*Shaping a new agenda for transformative financing on gender equality: A Dialogue with Ministries of Finance*’. The objectives are:

**1. To share experiences of Ministry of Finance’s engagement with GRB in the region and identify entry points for deepening this engagement**

- What have been the achievements and challenges?
- What are the opportunities for engagement in the future?

- What will be the strategy for the region?
2. **To share experiences of mainstreaming gender in fiscal policy, with special emphasis on the revenue side of the budget**
    - What can we learn from global experiences?
  3. **To follow-up on Addis Ababa Action Agenda commitments**
    - How will we take these commitments forward at the regional and national level?
  4. **To explore the possibility of developing a Community of Practice of MoF in the Asia Pacific on GRB**
    - What has been the experiences of CoPs thus far?
    - How can we ensure regional cooperation in the future?

As continued engagement in this regard is extremely important, it is necessary to ensure the sustainability of this initiative. For this reason, the proposed consultation is not intended as a stand-alone event, but rather the first step towards the creation of a broader Community of Practice (as seen above). The idea of a CoP is to bring together groups of people with a common concern who interact to fulfill their goal. CoPs are valuable because of their ability to connect people, provide a shared context for communication, enable dialogue, stimulate learning, diffuse existing knowledge, generate new knowledge and introduce collaborate processes (Cambridge, Kaplan and Suter, 2005).

## **VI. Structure**

The consultation will be held on the first two days (November 16 and 17); with sessions structured around the four broad objectives. On the third day (November 18), UN Women will host a validation workshop to share preliminary findings from its ongoing study on the *'Status of GRB in the Asia-Pacific'*. The overall objective of this study is to review almost two decades of GRB work in the region (across 32 countries) by documenting the experiences with gender-responsive budgeting of select countries. These include long-established GRB initiatives alongside more recent ones; those driven by government, civil society or parliament.

## **VII. Participants**

Representatives from Ministries of Finance and UN Women Country Offices from Asia Pacific.

## **VIII. Outcome**

We envision a space where the sharing of ideas and experience lead to collaboration and support amongst Ministries of Finance in order to promote gender equality throughout the budgeting process. MoF have huge potential within this field—potential which, if utilized, can lead to significant and lasting change within the Asia-Pacific region. With the recent

adoption of the AAAA, now is the ideal opportunity to ensure gender equality and finance remain intertwined. Gender Responsive Budgeting, in particular within the field of revenue generation and taxation, is a critical tool as we work towards reaching this goal.

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