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## GENDER RESPONSIVE BUDGETING

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Gender responsive budgeting is a process designed to incorporate gender dimensions in all stages of the budget cycle. Budgets are a tool for ensuring that policy commitments are implemented.

Myanmar has made a commitment to tackling gender inequality. In 1995, Myanmar was one of 189 countries that endorsed the Beijing Declaration and Platform for Action (BPfA), which held out promise for gender equality and women's rights. In 1997, Myanmar signed the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW).In 2013, the government launched its own National Strategic Plan for the Advancement of Women (NSPAW) based on the 12 priority areas of BPfA and the principles of CEDAW.

Budgetingis central to turning commitment into reality. Taxation, or revenue collection, has direct impact on the livelihood of people and
can be used as a negative or positive incentive to alter theirbehaviour. Funds help redesign curricula, ensure access to core government services and ensure support for awareness campaigns.
"When the government is collecting its taxes it needs to look at how it is affecting different groups of people. And after they collect the revenues, they need to look at how the spending of the revenues are going to impact different people how this money should also be spent so that it is putting forward Myanmar's commitments," saidMelanie Hilton, advisor to Women in Governance at ActionAid.

Myanmar's budget, as in many other countries with a history of patriarchy, is not politically neutral. Budget is shaped by the existing biases of people who decide the allocations of resources. Social structure and customary law inform these decisions, and more often than not, national budgets favour men
and male-led groups, institutions and systems. Policies remain ill-informed of women's needs. Without change, 51.2 percent of Myanmar's population will be more subject to exclusion from the economy and public life.

Lack of understanding is at the root of the problem. "For the policies to improve, there first needs to be an improvement of understanding of the issue, then budget,"said Ms Hilton.

According to a survey conducted by Oxfam on the allocation of budget, 50 percent of government officials and 60 percent of men thought that men and women had the same preferences. On the contrary, more than 75 percent of women and 67 percent of Civil Society Organizations (CSOs) and Focus Group Discussion (FGD) members thought men and women have different preferences.
"Women's priorities are health, education, electricity, and safety,
which are not necessarily men's priorities," said MsHilton. Men tend to prioritize infrastructure - roadsand transportation. The cause of disparity is two-pronged: division of labour based on traditional gender norms and the socialization of normsthat hinder women's access to public services, including space.

The norm of the male breadwinner and household leader versus the female in the domestic sphere creates a division of labour where men generate income through outside work while the woman attends to reproductive work. Taking care of children, their education and the household motivates women to be more vested in better public health services for the family members, their education and electricity for domestic chores, while men look forward to better roads and transportation to ease their commute to and from outside work.

Gendered division of labour has further consequences than different preferences for public service. Community members are largely uncomfortable with taking on a task that is normally perceived to be the responsibility of the opposite sex.
The norm confines women at home, where they carry out unpaid care work. This incurs an opportunity cost of women not being able to participate in the economy and in public life, without being able to generate their own livelihood.

Increasing career opportunities for women should be part of an effort to reduce income inequality, but an increase in women's earning does not equate to equality. Firm glass ceilings to promotion or advancement, the pay gap and the double burden of domestic and outside work are but a few of the many reasons why budgetary action needs to be taken to recognize care work and compensate caretakers with incentives such as tax deductions or exemption.

The unequal value placed on men's and women's work translates into the value of education for boys and girls. The norm portrays boys as being the future leader, intelligent and responsible for national affairs. On the other hand, value of education for girls is measured against other goals such as job opportunities and marriage prospects, rather than being seen as a right itself.

Lway Aye Nang, secretary-general of the Women's League of Burma
(WLB) told IPS News: "In both the cities and in rural areas, there is a greater likelihood that parents may keep their boys in school and take the girls out. Family members do not support daughters going to school if there is limited funding."

Education needs further funding not only to prevent girls dropping out, but to develop it as a tool for raising awareness and initiating cultural transformation. For example, vocational training can challenge gender norms by encouraging both girls and boys to pursue diverse occupational choices. Funding can also source new study materials free from gender bias.

Cultural norms also jeopardize women's health and ownership of their own body. Women's menstruation is believed to be dirty; women are expected to be chaste and modest; women are seen foremost as reproductive beings; sex and contraception are taboo topics; abortion is illegal and feminine hygiene products are taxed.

Such norms limit women's access to sexual and reproductive health and reduces women's health issues to maternal and child health problems. Myanmar has a high maternal mortality ratio at 240 deaths per 100,000 live births, and is unlikely to meet the Millennium Development Goal target. Nearly $10 \%$ of all maternal deaths are abortion-relation because the procedure is often undertaken by untrained attendants due to its surreptitious nature. The taboo surrounding sex results in high adolescent fertility rate at $16.9 \%$, due to the lack of sex education.NSPAW recognizes that research, policy and implementation and budgets are critical to ensuring women's and girls' right to quality and health care.

Myanmar's past budget scarcely spent on the three key areas that has shown to overwhelmingly benefit women - health, education and social welfare, two of which that also happen to be women's preferred area of improvement.

According to Asia Development Bank's Economics Working Paper Series, Myanmar spent in 2011 nearly 30 percent of its budget on infrastructure, men's preferred area of budgetary allocation, while less than four percent and one percent to education and health respectively. The contrast is stark compared with its neighbours such as Thailand, which spent 21.24 percent in health
and 10.46 percent in education and less than two percent in infrastructure. Cambodia, which is closer to Myanmar in terms of level of development than Thailand, spent 13.73 percent on education and 12.17 percent on health, while 1.12 percent went to infrastructure. Since 2011 expenditure on education and health has seen a big increase, but decades of under-investment in these sectors indicate long term consequences.

In the 2014 to 2015 fiscal year, overall spending on social welfare was only 0.1 percent of the total expenditure.
"The Department of Social Welfare (DSW) receives but 0.02\% "of national budget," said MsHilton, "Myanmar government has committed to launching the NSPAW, but the government cannot implement the plan because there is very little budget being spent on women."

Low budgetary allocations to the DSW in particular affect women and children because these groups already face high levels of inequality and vulnerability, and have significant caring responsibilities for other vulnerable groups. Policy interventions that would depend on funding from DSW have consequently been largely excluded from discussion, let alone implementation.

Furthermore, MsHilton emphasized that bringing gender equality is not solely the responsibility of DSW, the Ministry of Health or the Ministry of Education. "The effort needs to be multi-layered, concerted and be multi-sector. For example, more lighting in the streets and more police patrols for increased safety for women should be undertaken by the Ministry of Home Affairs," she said.

As a signatory to BPfA and having ratified CEDAW, Myanmar has clearly expressed its motivation for gender parity. However, the budgeting process remains negligent of women's needs, which can be largely attributed to lack of a platform for women to exchange information and express their opinions.
"During Cyclone Nargis, a disproportionate amount of women and children died. Because they don't have access to information. They didn't know that a cyclone was coming. In rural areas, this tea shop culture, is still a very male culture. They talk and that is how they spread knowledge. Women don't really have these forums for engagement," said MsHilton.

In politics, less than ten percent of parliamentary seats are held by women, the figure lagging behind that of Laos or Vietnam. Although women comprise about half of all staff in state administrative organizations and ministries, they are concentrated in lower positions. Women are excluded from public decision-making, and consequently from budget-making decisions, unable to articulate and advocate women's position and needs.

Strongly defined gender roles passed on over generations are deeply embedded in all aspects of life, which require concrete support in the form of national financial resource.
"When the government is allocating its budget, it needs to be responsive to those needs of women. There can be no sustainable development if the government does not invest in half of its population," said MsHilton.

Without conscious effort to be responsive to gender, high levels of discrimination will continue to adversely affect women's physical integrity and civil liberties, which willhenceundermine the nation's productivity and hinder its progress.


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