



United Nations Entity for Gender Equality  
and the Empowerment of Women



**Department of National Budget  
Ministry of Finance  
Royal Government of Bhutan**

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# **STRATEGIC FRAMEWORK FOR GENDER MAINSTREAMING AND GENDER RESPONSIVE PLANNING and BUDGETING IN BHUTAN**

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# STRATEGIC FRAMEWORK FOR GENDER MAINSTREAMING AND GENDER RESPONSIVE PLANNING and BUDGETING IN BHUTAN

First DRAFT prepared by the GRPB Working Group on 10 September 2011 and  
concretised at the Gender-Responsive Planning and Budgeting Workshop on  
30 January-1 February 2013

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# 1. POLICY ENVIRONMENT

- 1.1 The Royal Government of Bhutan (RGoB) is a signatory to and ratified the United Nations Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW) in August 1981 without reservations, the Convention on the Rights of the Child (CRC) in August 1990, the Beijing Platform for Action (BPfA), and the Millennium Development Goals (MDGs), which demonstrates the country's commitment to pursue women's empowerment and gender equality in the country.
- 1.2 The RGoB has been making remarkable efforts towards protecting, promoting, and upholding the rights of its people, particularly the marginalized groups, including women and children, through socio-economic programmes (and reforms), and by adopting international conventions.
- 1.3 The RGoB has signed the South Asian Association for Regional Cooperation (SAARC) convention on Regional Arrangements for the promotion of welfare in South Asia, and the SAARC Convention on Preventing and Combating Trafficking in Women and Children for Prostitution in January 2002.
- 1.4 In 2004, the RGoB established the National Commission on Women and Children (NCWC), with the primary mandate to advocate for the implementation, monitoring, and evaluation of the National Plan of Action for Gender (NPAG). The five year National Plan of Action on Gender (2008-2013) focuses on key seven areas of actions, including: (i). good governance; (ii). economic development with strong focus on employment; (iii). education and training; (iv). health; (v). aging; (vi). mental health and disabilities; (vii). violence against women (and children); and (viii). prejudices and stereotypes.
- 1.5 To implement the NPAG, the RGoB adopted gender mainstreaming as the main strategy for making line agencies/ ministries, local government bodies, other government entities, non-government organizations (NGOs), and donors work for women's empowerment and gender equality.
- 1.6 The creation of the Gender Focal Point (GFP) mechanism in all line agencies and ministries in 2001 was instrumental in catalyzing and facilitating the institutionalization of gender mainstreaming and women's empowerment in government policies, plans and programmes. GFPs are expected to closely work with NGOs/ women's groups and donor agencies with mandates to support women's empowerment and gender equality programmes.
- 1.7 The NPAG includes strengthening the capacity of the GFPs, the Gross National Happiness Commission (GNHC), and the NCWC; strengthening the collection, analysis and use of sex-disaggregated data and gender-related information; and engendering monitoring and evaluation.
- 1.8 **Current Budget System of the Royal Government of Bhutan**
- 1.9 Prior to the appointment of a Finance Minister in 1968, the budget allocation was determined by His Majesty the King. The Current budget was then handled by Ministry of Finance (Central Accounts Division) and the Capital budget by the Planning Commission.
- 1.10 In 1980, the budget bureau was created to look after budget functions. In 1986 the Budget Bureau was renamed as Department of National Budget & Accounts and the release and accounts functions transferred to them. In 1992 Aid Coordination was transferred to the Ministry of Finance (MoF) from

Planning Commission and it was renamed as National Budget and Aid Coordination Division (NBACD). In 2000 the NBACD was separated into 2 departments (Department of Budget and Accounts–DBA and Department of Aid and Debt Management-DADM). In 2006, the DBA was further bifurcated into two departments Department of National Budget (DNB) and Department of Public Accounts (DPA).

1.11 The structure of the Budget is in accordance with the Programme Budget Module. The Budget Cycle consists of the following phases:

- a. Budget Preparation:
  - i. Macro-economic Framework Coordination Technical Committee (MFCTC) prepares and presents the Budget Policy and Fiscal Framework Statement (BPFSS) to Macro-economic Framework Coordination Committee (MFCC)
  - ii. MFCC endorses the resource envelop along with budget ceiling for the financial year
  - iii. Circulation of Budget Call Notification to Budgetary Bodies along with guidelines and capital and current budget ceilings
- iv. Preparation and submission of Budget Proposals by the budgetary bodies to DNB and discussion
- v. Budget recommendation and preparation of Budget Reports for submission to the Cabinet
- b. Budget Approval:
  - I. Discussions and approval of the budget and appropriation bill by the Parliament
  - II. Distribution of Budget and Appropriation Act through Budget Notification to the Budgetary Bodies.
- c. Budget Execution by Central agencies, Dzongkhags and Gewogs
- d. Budget Management - Mid-year Budget Review(December/ January) - Monitoring of financial and physical progress
- e. Interim Revision and Supplementary Budget
- f. Budget Monitoring - Monitoring the budget performance of the budgetary bodies and Output Monitoring

## 2. EVOLUTION OF GENDER RESPONSIVE PLANNING AND BUDGETING IN BHUTAN

- 2.1 The formal beginning of Gender Responsive Planning and Budgeting (GRP) in Bhutan can be traced to July 2010 when the NCWC with support from the UN System in Bhutan, conducted a High Level Sensitization Programme on Gender Mainstreaming, at the SAARC Convention Centre, which was attended by the Honourable Prime Minister Lyonchhoen Jigme Y. Thinley, the Cabinet Ministers, Members of the Parliament, Government Secretaries, Directors and Chief Planning Officers.
- 2.2 In his opening remarks at the July 2010 event, the Honourable Prime Minister, acknowledged the progress made but warned against being complacent as he underlined the gender gaps faced by Bhutan, particularly between “what ought to be” and “what actually exists in [Bhutan’s] homes and communities:” **(Quote):** **“We need to have an understanding of the challenges that we face and the limitations that will constrain us in our endeavours. We need to look at gender equity in enrolment in schools and other educational institutions; participation in civil and public service; ownership and role in business, access to credit, etc. We need to look at the level of women’s participation in the three branches of government, local governance, and decision-making process. We must look at laws governing land, divorce, inheritance, child custody, right to maternity leave, etc. And what of maternal mortality and access to general health services, jobs, domestic accord, and security, etc? We need to be mindful that even as we pride over our traditions of gender parity, ours has been and, in many ways, continues to be a society where the woman has modestly played the subordinate role (except in few matriarchal families and communities). For good or for bad, this is an inescapable factor influencing our perceptions and attitudes even as all things appear to be changing. We need to search out the deeper underlying truths.” (Unquote)**
- 2.3 One of the concrete recommendations of the workshop was to introduce gender-responsive budgeting (GRB) as a means to strengthen the implementation of the NPAG. The same recommendation also came out of the Gender Evaluation of the United Nations Development Assistance Framework (UNDAF) during its Mid Term Review in 2010, which was subsequently endorsed by the Country Programme Board whose members comprise the Government Secretaries and Heads of United Nations Country Team (UNCT) in Bhutan.
- 2.4 Two years after this, in July of 2012, a High-Level meeting on GRB was organized in Thimphu which was attended by senior government officials, Members of Parliament and other dignitaries, once again indicating Bhutan’s commitment to addressing gender equality issues in the specific context prevailing in Bhutan. One of the concrete recommendations that emanated from the High Level event was to chart out the GRPB strategy and focus in Bhutan with the view to aid the government engender its planning, programming and budgeting that will contribute to achievement of gender equality, the fulfillment of women’s human rights, and empower the marginalized and disadvantaged groups of society.
- 2.5 In the remarks of the UN Resident Coordinator at the July 2011 High Level event, Ms Claire Van der Vaeren, underscored that **(Quote)** **“The national budget reflects a government’s social and economic plans and priorities fairly comprehensively. As a plan, the national budget has the**

***advantage of being clearly measurable and what gets measured gets done. Making the budget gender responsive, therefore, is a powerful instrument to translate political commitment into concrete action; to ensure that the allocation of public resources effectively levels the playing field and enables women to be equal partners with men in achieving Bhutan's social and economic objectives.” (Unquote)***

- 2.6 The next step was a 3-day workshop from 30 January to 1 Feb 2013, which was attended by DNB Budget Officials, selected Planning Officers, UNCT Gender Task Force (GTF) and some civil society representatives.

The objectives of the workshop were to refresh/ reorient them on GRB concepts and refine and finalize the GRPB strategy and framework for rolling out GRPB in Bhutan. This strategy forms part of the present document i.e. 'Strategic Framework and Action Plan for Gender Mainstreaming and Gender Responsive Planning and Budgeting in Bhutan.'

- 2.7 The UN System in Bhutan is responding to the call of the RGoB to help move forward the process smoothly. The new One Programme of the UN for 2014-2018 clearly indicates its commitment to support the RGoB's GRPB efforts.

# 3. INTRODUCTION TO GENDER RESPONSIVE PLANNING AND BUDGETING

- 3.1 “Gender-responsive budgeting is not about creating separate budgets for women, or solely increasing spending on women’s programmes. Rather gender-responsive budgeting seeks to ensure that the collection and allocation of public resources is carried out in ways that are effective and contribute to advancing gender equality and women’s empowerment. It should be based on in-depth analysis that identifies effective interventions for implementing policies and laws that advance women’s rights. It provides tools to assess the different needs and contributions of men and women, and boys and girls within the existing revenues, expenditures and allocations and calls for adjusting budget policies to benefit all groups.”<sup>1</sup>
- 3.2 At present, government institutions are faced with complex choices to achieve efficiency and growth on the one hand, and equity and poverty reduction on the other. Hence, gender budget analysis has become a tool for managing critical government issues and for assessing the impact of public policies on marginalized groups, especially women.
- 3.3 Various global studies on gender responsive budget analysis reveal that such is not only a technical exercise, but requires serious political commitment in planning and budgeting in a new manner, i.e. looking beyond the household as single unit of analysis, in order to examine the situation of each member: women, men, girls, and boys. GRB analysis, therefore focuses on the unpaid care economy, in which women’s time is spent on unpaid (and unvalued) work such as caring for children and dependent adults, and other unpaid and underpaid community and/ or voluntary work.
- 3.4 There is no ‘one-size fits all’ approach to GRB as they are shaped by the institutions and people involved in it. GRB may be initiated and organized by government officials and ministers; by elected representatives; and by academics and researchers, and civil society organizations (CSOs). Interactions between these groups may be done in formal and informal ways.
- 3.5 “Gender activities may cover the whole budget; new programmes; or particular revenue instruments. The budget focus can be on national, regional, or local budgets. Regardless of the choice, the selection is not necessarily confined to programmes that have specifically targeted women. The aim is to ‘mainstream’ gender in ministries and programmes that think of themselves as ‘gender-neutral’ and therefore do not pay any attention to their gender-impact.”<sup>2</sup> Attention may be focused on government’s commitment to specific policy goals (e.g. gender action plans) or on a particular form of legislation (e.g. domestic violence, elimination of violence against women and children) or on the link between the budget and particular economic policy (e.g. privatization or liberalization). Regardless of the approach, the unifying concern is that the overarching obligations to women that governments have undertaken in signing the 1995 BPfA and CEDAW be backed up by the allocation of sufficient resources by governments and international organizations.

<sup>1</sup>UN Women, Gender Responsive Budgeting, available at [http://www.gender-budgets.org/index.php?option=com\\_content&view=front-page&Itemid=586](http://www.gender-budgets.org/index.php?option=com_content&view=front-page&Itemid=586); , downloaded on 7 September 2011.

<sup>2</sup>Strategies, Concepts, and Experiences: papers from a High Level International Conference ‘Strengthening Economic and Financial Governance Through Gender Responsive Budgeting,’ Brussels, 16-18 October 2001, available at <http://www.pgpd.asn.au/resources/Gender%20Budget%20Initiatives.pdf>, downloaded on 7 September 2011.

<sup>3</sup>*Ibid*, p.16.

<sup>4</sup>UNIFEM, Draft Strategy for Capacity Development for Gender Responsive Budgeting, July 2010.



3.6 A number of analytical tools are widely available and can be used for GRB e.g. Elson 1998, Budlender and Sharp 1998. It is suggested that the implementation of “gender responsive budget initiatives can take several forms, depending on its political location, the extent of coverage and the stage of the budget cycle at which it is undertaken.”<sup>3</sup> A mixture of gender budget initiatives utilizing different approaches have been documented widely with varying degree of success. Following are selected examples documented by UN Women as a result of their GRB interventions globally<sup>4</sup>:

#### ***Organizational capacity within government agencies:***

- In India support was provided to the GRB cells set up in 56 ministries and departments out of a total of 78 in 2005, in order to institutionalize GRB. This was based on collaboration between the MoF and the Ministry of Women and Child Development (MWCD). Initially, the Indian Institute of Public Administration (IIPA) was designated by the MWCD as the nodal institution for training budget officials and civil servants on GRB. The training workshops were carried out using a gender budgeting handbook published by the MWCD in 2007 to respond to the need for a uniform understanding and application of GRB across ministries and departments. A functional GRB cell was established at the MWCD to build the capacity of various line ministries at the centre and in the states with technical inputs from UNIFEM.

#### ***Training programmes for planning and budget government staff from ministries of finance and sector ministries:***

- In Egypt the capacity building covered concepts of Gender, Gender Planning and Mainstreaming, and GRBs, how to track, monitor, and evaluate national and

local public budgets from a gender and poverty perspective, and produce policy recommendations on equal opportunity for women in the budget. Mentoring and coaching to four budget departments was also conducted, as was on-the-job training, joint planning and budget design, production of guidelines, analysis of national budget process, a gender audit of the MoF, a GRB awareness campaign targeting policy makers, and policy fora for ministry decision-makers.

#### ***Partnership with academic institutions:***

- UNIFEM ECUADOR provided scholarships for representatives of key institutions to complete a Specialized Virtual Diploma on GRB organized by FLACSO Mexico. People who completed the diploma became important allies of the project, working both inside their own institutions (MoF, SENPLADES, Ministry of Education (MoE), CONAMU, Grupo FARO, etc.) and as external consultants when specific support was needed. One of the students was a professor in FLACSO-Ecuador. With the support of this professor, CONAMU and UNIFEM, FLACSO-Ecuador organized post-graduate courses on gender and economics from 2006. As a result, FLACSO created a Diploma on Gender and Economy with a specific module on Fiscal Policy with gender perspective in 2008. The diploma on ‘Gender and Economics’ and the academic course on ‘Gender and Fiscal Policy’ helped to institutionalize academic courses in GRB, a significant contribution to sustaining GRB beyond the programme’s lifetime.

#### ***Creation of networks and task forces:***

- In Mozambique, although the GRB work suffered from the lack of GRB experts and researchers, who are fluent in Portuguese and familiar with the country’s planning

<sup>4</sup>UNIFEM, Draft Strategy for Capacity Development for Gender Responsive Budgeting, July 2010.

and budgeting process, the programme was able to create GRB capacity in Mozambique. From 2006 to 2008 the programme created a pool of ten GRB facilitators – from various ministries (MoF and sectoral), from civil society and academia.

### ***Developing of mentoring and coaching capacity:***

- In Egypt the programme produced a cadre of trainers to conduct training and coaching for budget employees at local and national level. These 'knowledge providers' facilitate the replication of projects with other employees and in other ministries. They also incorporated MoF employees into their project planning processes and drafting of their GRB manual. This cadre of knowledge provides training on GRB, including training-of-trainers. Coaching and mentoring was conducted to guarantee sustainable learning processes by institutionalizing best practices.

### ***Generating and disseminating knowledge on GRB:***

- The Russian Gender Budget Initiative (GBI) also made excellent use of the internet, including: open access to analytical materials prepared by project experts, discussions on GRB issues on the Internet network, mass-media, parliamentary hearings, seminars and conferences. These attracted interested people to project activities, including NGO representatives, governmental officials and experts. From June 2004 to October 2005, the website was visited by 16,671 persons. Gender equality issues were incorporated into the action plan of the Commission of the Public Chamber on social issues.

UN Women (former UNIFEM) maintains the only website exclusively devoted to GRB [www.gender-budgets.org](http://www.gender-budgets.org) launched in 2001. The website provides resources on country experiences, training materials, budget analysis, and research.

## 4. IMPLEMENTATION OF THE NATIONAL PLAN OF ACTION ON GENDER

- 4.1 The approach to attaining gender equality in Bhutan evolved from Women in Development (WID) during the Fifth Plan (1981-1987) to Gender and Development (GAD) approach in preparation for the Tenth Plan (2008-2013).
- 4.2 There is a National Plan of Action on Gender (NPAG) for 2008-2013 but is a distinct document outside of the current Five Year Plan, hence no specific allocation of resources is made to implement, monitor its successes and improve the gaps in implementation.
- 4.3 With NCWC's leadership and in partnership with some sectors/ Ministries, mid-way its implementation, the NPAG has had notable successes based on the identified seven critical areas of gender concerns. On **good governance**, it is noteworthy to mention that the first ever local government elections held in June 2011 was conducted peacefully and recorded a high number of female voters compared to that of male, 176, 713 and 171,225, respectively. The local government elections had elected 76 women as *Gewogs and Thromde* (6.9% of 1,102); 1 Gup (0.5% of 202); 12 Mangmis (5.55% of 216); 61 Gewog Tshopas (4.54% of 1,345); and 2 Thromde Tshogpas (33.33% of 6). The recent 2011 2<sup>nd</sup> round of local government elections have brought increased election of Mangmis and Gewog Tsogphas, which stands at 6% and 9%, respectively. At the national level, women in Bhutan are represented in Parliament (14%), civil service (5% at the executive level), and local government (7% elected positions). On the other hand, women represent 50% of the Thromde Tsogphas, indicating better representation in local government in urban settings compared to rural ones. Looking at these figures, much of the representation is still below 30% of the critical mass as per global standards. A lesson learnt from the 2011 local government elections in Bhutan is the need for deeper advocacy and civic education to address voters lack of confidence in electing women leaders. Improving women's literacy is also essential for their active participation in politics, both as informed voters and as eligible candidates for public office. Increasing the participation of women in public decision-making for greater democratic representation and balance in addressing matters of public interest is an emerging issue that the UN in Bhutan and the RGoB are striving to address. Considering the baseline at this time, it requires coordinated efforts at all levels for a long period of time.
- 4.4 On **legal and legislative reforms**, Bhutan has already laws on Child Care and Protection Act (CCPA, 2011) and Domestic Violence Prevention (DVPA, 2013). The CCPA addresses most child protection issues with particular emphasis on children in difficult circumstances and children in conflict with the law and likewise, it provides the architecture for a national child protection system and workforce while the DVPA will ensure a prompt and just legal remedy for the victims of domestic violence; facilitate access to remedies for immediate and effective assistance, shelter homes and protections to the victims (*and survivors*<sup>1</sup>) of domestic violence and to introduce measures which will ensure that the relevant organs of the State give full effect to the provisions of the Act.
- 4.5 On **economic and development with focus on employment**, the passage of Labour and Employment Act guarantees the rights

of employees and effective measures are put in place to ensure remedial mechanisms to address access to justice of those that are victimized of sexual harassment in the workplace. In order to encourage entry of women in small and medium enterprise (MSME), the Ministry of Economic Affairs (MoEA) has relaxed the process of obtaining business license procedures, and attempt is being made to sex disaggregate data to provide adequate information, and address gender gaps in the MSME sector, if any.

4.6 On **education and skills development**, gender parity in the primary and basic education has been achieved already, and there the gender gap in the secondary education is narrowing closely. The MoE extended classroom programmes that bring formal education near homes is proved to be successful and has encouraged more girls to attend school. The continuing education and non-formal education programmes have also been launched and strengthened with the primary aim of enhancing the literacy and employment opportunities of women and young girls. More so, the partnership between MoE and the Bank of Bhutan to facilitate girls continuing their education post class 10 is being implemented however success is yet to be measured.

4.7 On **health** concerns, reproductive health services have been an integral part of the primary health care system, which includes maternal and child health services. The implementation of NPAG has witnessed the expansion of obstetric and neonatal care services to basic health unit (BHU) levels, enabling its quick access of facilities by the rural population. Programmes of the health sector focus on mortality levels particularly of maternal and child, non-communicable lifestyle related diseases, emergency medical services and capacity development.

To improve health status further, health centers both at the urban and rural areas are being updated with technology, equipment, materials, and staffed with sufficient numbers of trained technical and professional personnel. Emphasis is being given to rural areas where the existing communication and transportation networks, settlement patterns, and low level of awareness and education, currently pose as barriers for quality health service delivery.

4.8 On addressing **gender-based violence** (GBV), a CSO group (RENEW) has always been in the forefront to address such issue particularly at the community level. A community based support system has been set up to protect the safety and security of victims of domestic and GBV. Efforts are underway to sensitize health service providers, the law enforcement and the judiciary as they are the first line of contacts for victims of GBV.

4.9 On **prejudices and stereotypes**, a study on Gender Stereotypes and Women's Political Participation at the local level was carried out with the objective to identify the existing religious, traditional, societal and cultural perceptions towards women in various spheres of life. The study also helped in elucidating obstacles to women's equal and meaningful participation in the decision-making process and assessing the adequacy of the institutional and legal framework affecting women's active participation and representation, especially in political and professional life. In addition, efforts are underway to engender the Media Code of Conduct and Ethics (MCCE). The report has been finalized and forwarded to the Bhutan Info Communication and Media Authority (BICMA) for incorporation in the Media Act. The participation and use of the mass media will be further extended and strengthened,

especially in remote areas to raise awareness amongst women and empower them through advocacy and public awareness campaigns.

4.10 Albeit tangible successes, the implementation, monitoring and evaluation of the NPAG have not been easy. Some sectoral line agencies mandated to help implement NPAG programme activities have not systematically incorporate gender equality and equity considerations in their mainline functions, operations, programmes and budgets. Seemingly, there is a low level of understanding and appreciation of the added value of mainstreaming gender and women's empowerment in their respective

organizations. In most cases, there is an absence of effective mechanisms and technical skills in gender analysis, planning, and budgeting, including the use of sex disaggregated data. These suggest the need for better guidance, and agency specific assistance on gender mainstreaming and gender analysis. Although the network of committed gender focal points have proven to be effective in advocating for gender mainstreaming within their respective agencies, the need to obtain top level support of agency leadership and management is a must to ensure accountability for gender and development results.

## 5. GENDER INTEGRATION FRAMEWORK (GIF)

- 5.1 A conceptual framework, i.e. Gender Integration Framework' (GIF) to integrate gender into all aspects of government working is essential and will be an essential part of Bhutan's Gender mainstreaming/Gender Responsive Planning & Budgeting strategy. This **Gender Integration Framework (GIF)** will look at the whole gamut of steps required to manage and address gender in a comprehensive and holistic way starting with situational analysis, gender gap analysis, gender sensitive planning, budgetary provisions to match commitments, gender sensitive implementation and monitoring, independent evaluation, gender audit and gender impact analysis. Gender management through GIF will also involve closing the loop by feeding in the findings of monitoring and evaluations into the next planning cycle.
- 5.2 GIF makes the point that it is not simply gender analysis of government budgets or a technical exercise requiring the reformulation of budget classification and coding systems. It requires all to think about how gender can be integrated into everything they do – visioning, legislating, planning and budgeting, implementing, monitoring and evaluating. It requires the utilization of sex-disaggregated statistics. It requires collaboration with civil society to exercise a monitoring role. Above all, the GIF is not only a technical framework, but a comprehensive one, which provides a useful tool for governments. GIF is a conceptual framework and a tool and not an end in itself. It is a powerful and comprehensive tool for advancing gender equality and women's empowerment. GIF will make it possible to measure governments' real commitment to gender equality because it links public policies and programmes with resources. At the same time, GIF also takes a holistic view of policies, plans, programmes and schemes and follows their journey in a "P" process as show below. This will foster greater transparency and accountability, while promoting women's empowerment and gender equity and ensuring greater participation of women in decision-making and monitoring processes. GIF can be used by governments, local bodies, as well as public and private organizations.
- 5.3 The "P" process gets closed, by feeding the findings of the evaluation/gender impact assessment (step 7) back into the next phase of planning and budgeting (step 3).
- 5.5 Key features and tools that can be used for each of these 7 steps is given in the table below. These are only indicative and not exhaustive and would need to be built upon and supplemented, depending on each situation.

STEP	DESCRIPTION OF STEP	KEY FEATURES	TOOLS
1	Situational analysis of women and men, girls and boys	<ul style="list-style-type: none"> <li>- Situation analysis of status, condition and position of women and girls vis-à-vis men and boys</li> <li>- Situation analysis of existing legislation, policies, programmes and schemes to address the situation</li> </ul>	<ul style="list-style-type: none"> <li>- Studies / assessments / reviews with effective participation of women*</li> <li>- Spatial mapping with participation of the community especially women*</li> <li>- Focus group discussions with women</li> <li>- Needs assessment of women</li> <li>- Assessment of what and how other actors are doing</li> <li>- SWOT analysis to look at strengths, weaknesses, opportunities and threats</li> </ul>
2	Gap analysis, leading to development of engendered policies and vision	<ul style="list-style-type: none"> <li>- Gender analysis of gap between condition and position and existing steps to address the same.</li> <li>- Development of gender sensitive policies and strategic plans/vision to fill the gap</li> </ul>	<ul style="list-style-type: none"> <li>- Studies/ needs assessments / reviews to identify the gaps, with effective participation of women</li> <li>- Policies and Vision documents to address gender gaps</li> </ul>
3	Gender based planning and gender responsive budgeting	<ul style="list-style-type: none"> <li>- Development of gender sensitive plans / sub-plans</li> <li>- Creating ownership through participation of women in the planning and budgeting process</li> <li>- Bringing about convergence and ensuring cooperation</li> <li>- Sex-disaggregated public revenue incidence analysis</li> <li>- Gender responsive budgeting to ensure that commitments are translated into budgetary allocations</li> <li>- Costing of monitoring and evaluation at the initial stage (for third party and/or participatory monitoring)</li> </ul>	<ul style="list-style-type: none"> <li>- Participatory planning and budgeting, ensuring needs are met and balanced with resources*</li> <li>- Log-frame</li> <li>- Gender appraisal of all new programmes, projects and schemes</li> <li>- Gender budget statements</li> <li>- Gender Profile of plans and budgets</li> <li>- Cost benefit analysis</li> <li>- Sex-disaggregated public revenue incidence analysis</li> </ul>
4	Implementation of plans, programmes and schemes in a gender sensitive manner	<ul style="list-style-type: none"> <li>- Implementation of plans, programmes and schemes in a gender sensitive and women friendly manner, with full involvement and participation of women</li> </ul>	<ul style="list-style-type: none"> <li>- Gender sensitive work plans*</li> <li>- Gender sensitive manuals/ guidelines*</li> </ul>
5	Concurrent monitoring, involving communities, especially women	<ul style="list-style-type: none"> <li>- Women's participation in the process is essential</li> <li>- Monitor what was delivered and to whom, as against what was planned</li> <li>- Frequency should be regular and fixed</li> <li>- Facilitates accountability</li> </ul>	<ul style="list-style-type: none"> <li>- Participatory appraisal and monitoring*</li> <li>- Gender sensitive indicators to measure progress</li> <li>- Reports, returns, field visits, surprise inspections, review meetings</li> <li>- Sex-disaggregated public expenditure incidence analysis</li> <li>- Sex-disaggregated beneficiary assessment of public service delivery</li> </ul>



STEP	DESCRIPTION OF STEP	KEY FEATURES	TOOLS
6	Social and gender audit	<ul style="list-style-type: none"> <li>- Women's participation in the process is essential</li> </ul>	<ul style="list-style-type: none"> <li>- Social audit*- Gender audit*</li> </ul>
7	Evaluation and gender impact assessment	<ul style="list-style-type: none"> <li>- Assessment of outcomes and impacts (results)</li> <li>- Measures achievement of objectives</li> <li>- Ensures accountability</li> <li>- Usually at mid-point or end of programme or after 2+ years</li> <li>- Use of a counterfactual/control group recommended</li> <li>- Helps to identify what works and what doesn't</li> <li>- Evaluators must be capable and must have domain knowledge as well as know the ground realities</li> </ul>	<ul style="list-style-type: none"> <li>- Gender impact assessment studies to see the impact of the policy / programme and the extent to which the situation described in step 1 has been changed in the required direction*</li> <li>- Surveys, desk reviews</li> <li>- Focus Group discussions*</li> </ul>

\* Must include and involve women. It is not enough to say that women's needs and concerns have been taken into account. Women must be treated as equal partners at every step, in decision making and implementation rather than only as beneficiaries. 33% represents a strategic mass and should be the minimum representation of women. Women may require capacity building to ensure active involvement in decision-making and budgeting.



# 6. GENDER RESPONSIVE PLANNING AND BUDGETING STRATEGY FOR BHUTAN

6.1 From 30<sup>th</sup> January to 1<sup>st</sup> February 2013, a workshop was held in Paro, with DNB officers, programme officers from select departments, GFPs and civil society representatives to work out the details of a GRPB strategy for Bhutan. The following strategy is the outcome of that workshop. Since planning and budgeting are considered two sides of the same coin and both need to be gender sensitive, Bhutan will be adopting a GRPB strategy and not only a GRB strategy.

## 6.2 Gender Responsive Planning and Budgeting Strategy for Bhutan

6.2.1 Since planning and budgeting are considered two sides of the same coin and both need to be gender sensitive, Bhutan will adopt a Gender Responsive Planning and Budgeting Strategy (GRPB) Strategy and not only a GRB strategy.

### A. Institutional Arrangements for Operationalizing GRPB in Bhutan

6.3.1 The need for a High level Committee for GRPB has been well recognised. However, instead of setting up a new Committee, it has been decided to use an existing set-up. The most appropriate is the NCWC. It meets as and when required but at least once every quarter. During at least 2 meetings, GRPB will be an agenda item.

6.3.2 Their role at this time, amongst others, will include:

- Setting priorities and provide guidance for making governance in Bhutan more gender-responsive.

- Monitoring progress of the GRBIs of the country.
- Approving revised and updated versions of strategic plans and plans of action on gender for gender mainstreaming.

6.3.3 NCWC, in consultation with DNB, MoF will table the agenda for the said meetings and follow-up on decisions.

## 6.4 Gender Responsive Planning and Budgeting Working Group

6.4.1 The Gender Responsive Planning and Budgeting (GRPB) Working Group will be chaired by the Director of the DNB. Depending on the gender issues and focus areas of the departments and relevant agencies, the Working Group will have representatives of key departments, NCWC, GNHC, Department of Local Governance, one representative each from a CSO, and the UN.

6.4.2 The GRPB Working Group's suggested role would be to:

- Review and update strategic plans, guidelines and plans of action for strengthening GRPB.
- Ensure that the strategy for capacity building is implemented.
- Support and coordinate monitoring of GRPB activities

6.4.3 The secretariat for the GRPB Working Group will be coordinated by DNB. The Working Group should meet at least once every quarter.

## 6.5 Gender Responsive Planning and Budgeting Committee

- 6.5.1 Priority agencies will institute GRPB Committees, chaired by the head of the agency concerned and have as members all technical officers (PPDs, budget, programme, etc.) and one civil society representative dealing with the subject as and when required.
- 6.5.2 The Committee should meet at least once every quarter. The GFP of the department will act as the secretariat for the committee.
- 6.5.3 The role of the committee should be on the same lines as the Terms of Reference (ToR) of the GFPs which will be consistent with the GRPB Strategy.

## 6.6 Gender Mainstreaming Unit in National Commission on Women and Children

- 6.6.1 It is proposed to set up a Gender Mainstreaming Unit in National Commission of Women and Children (NCWC). The Head of NCWC could chair the Unit and have the relevant technical officers as members. Two further members to be recruited especially for this unit and civil society representatives as and when required.
- 6.6.2 The role of the Unit could include:
- Raising awareness on gender issues in Bhutan.
  - Building capacities of officials of key departments/ autonomous bodies.
  - Providing guidance to these bodies to integrate gender into their work.
  - Coordinating with relevant bodies (NCWC, DNB, GNHC, LGs and other

sectors) when GRPB issues require addressing.

- Support the GRPB Working Group in monitoring and evaluating the GRPB activities.
- Assist departments to mobilize additional funds for gender.

6.6.3 UN funding could be explored for supporting 2 additional staff as an interim measure and simultaneously the NCWC should seek the appointment of permanent staffs for the unit.

### B. Advocacy and Awareness Raising

6.7 One of the most important and one of the earliest strategies would be to orient and raise awareness regarding GRPB, amongst policy makers, for example, Ministers, Secretaries, Directors, etc. There should also be separate awareness raising programmes for civil society and the media. The relevance and need for GRPB, as well as its role in furthering good governance through accountability, transparency, gender equity and social justice for the deprived and marginalized, will need to be highlighted.

### C. Capacity Building

6.8.1 Capacity building of all officials of GRPB Committee (planning officers, budget officers, GFPs, Chief of PPDs, Dzongkag (District) planning officers and budget officers, Gewog administrative officers, programme officers from technical departments and CSO groups) will be a key strategy to operationalize GRPB in Bhutan. Once the GRPB Strategy is approved, a needs-assessment will need to be undertaken and training modules developed, depending on the trainees. Separate training modules will be

required for different stakeholders, e.g. GFPs, GRPB officers, elected representatives, Budget Officers, Planning/ Programme officers, civil society, etc. Capacity building should not be a one-off event and refresher courses and hand-holding should be an on-going activity to address practical challenges and hands-on issues that will arise as one operationalizes GRPB.

- 6.8.2 It is also proposed that a group of officers are groomed to become trainers-of-trainers. In the training-of-trainers, it is suggested that potential training and/ or academic institutions, who will aid in the roll of the GRPB capacity building programme, be included. These trainers who are trained will in turn train staff within their respective departments.

#### **D. Sex-disaggregated Data**

- 6.9.1 Realizing the fact that sex-disaggregated data is essential for any kind of gender-sensitive planning and budgeting; ensuring that sex-disaggregated data is collected, tabulated and used will be an important component of the GRPB Strategy in Bhutan. Presently a lot of sex-disaggregated data is being collected by departments but it is not always tabulated and used. It is therefore proposed that a study be conducted to assess existing reporting formats and suggest (i) ways to collect more sex-disaggregated data; and (ii) devise tabulations that would be useful for individual departments for more GRPB. Finally, it would be essential to actually use sex-disaggregated data for more GRPB and monitoring.

#### **E. Gender Budget Statement**

- 6.10.1 The Finance Minister's statement to the Parliament includes a highlight on the allocations made for women's empowerment programs in Bhutan.
- 6.10.2 Having a Gender Budget Statement (GBS) as part of the budget document is a very popular and effective tool for GRPB. It helps to draw attention to gender issues and shows the government's intentions and commitments. During the January-February 2013 workshop in Paro, participants developed a draft GRPB statement (see Annex 12), which could be further modified and/ or could be used internally by the DNB to initially pilot-test before rolling it out as a formal tool; modifications can be made following the pilot-testing of the same. Since a 3-year trend/ time-frame was agreed upon, the statement will have 3 parts for the 3 years. The statement highlights the outlays for women and girls (where they exist), vis-a-vis the total outlays for the sub-activity, for a 3-year time-frame – the past year, the present year and the coming year. All outlays and expenditures will be categorized in one of the following 4 categories:
- (A) For women specific programmes (100% budgetary provision for women), e.g. scholarship for girls; services for victims of VAW, etc.
  - (B) For pro-women allocations (where allocations for women range from 46% to 99.9% of the outlay).
  - (C) For programmes with implicit gender concerns (where allocations range between 45.9% and 0.1% of the outlay).
  - (D) For programmes/ schemes which do impact women and girls but are difficult to quantify and segregate, as well as programmes that do not fall in any of the above categories, i.e. A-C.

6.10.3 The last column will be for qualitative inputs and will give the rationale for the allocations and any other facts the department wants to highlight.

6.10.4 Each department should fill up the 3 parts of the GRPB Statement at Annex 12 and the DNB could consolidate them and bring out a consolidated statement, as part of the budget documents, and as a regular annual feature.

#### **F. Research**

6.11.1 Research has been used as a very popular entry point for GRPB. Research on the gender dimension of revenue generation is proposed. Usually when one refers to GRPB, one only considers the expenditure side of the budget. It would therefore be useful to look at the revenue side as well.

6.11.2 One could also consider research regarding specific sectors and/ or issues where the gender dimension requires attention.

6.11.3 Exact topics for research could be determined by the GRPB Working Group.

#### **G. Development of a Compendium of Gender-sensitive Indicators**

6.12.1 Recognizing the importance of gender-sensitive indicators, to measure progress towards gender equality and equity, NCWC has already started to develop a compendium of gender-sensitive indicators across different sectors. This is an integral part of the GRPB Strategy for Bhutan and will be completed soon.

#### **I. Gender Analysis of Selected Sectors**

6.13.1 Detailed gender analysis of 2 or 3 selected sectors within the 11<sup>th</sup> FYP will be undertaken. This will be a very consultative process as it will also help build capacities of departmental officers to better understand the gender dimension of their activities and plan/ budgets accordingly.

#### **J. Deepen Engendering of the Planning and Monitoring System**

6.14.1 While the 11<sup>th</sup> Plan Guidelines issued by GNHC are very comprehensive and indicate gender-sensitive key result areas, key performance indicators as well as key interventions, there is scope to further refine and engender the output and outcome indicators in the Planning and Monitoring System (PlaMs), in order to ensure that policy objectives are translated into activities and carried out.

6.14.2 GRPB Committees in the respective ministries, agencies, LGs supported by the GFPs are the real 'foot soldiers' for implementing the GRPB process in Bhutan. The GRPB Strategy already lays down the composition and role for the GRPB Committees. The GFPs will act as the secretariat for the departmental GRPB Committees. They are the driving force through which the RGoB will mainstream gender within governance. GFPs are long-standing institutionalized positions. The position of GFP was created in 2001 by the Department of Planning (the erstwhile GNHC) and later strengthened by the NCWC in 2004. The existing terms of reference for GFPs are given in Annexure 1.

## 7. CONCLUDING REMARKS

The first draft of the Strategic Framework and Action Plan for preparation of Gender and Development (GAD) Plan and also introduction of GRB was prepared through a consultative meeting of the GRB Working Group (see Annexure 2: List of Members of GRB Working Group). Due to series of bottlenecks and challenges faced by the NCWC on the implementation of the NPAG2008-2013, it was felt timely and necessary to review and develop a follow-up program.

The final shape to this Strategic Framework for Gender Mainstreaming and Gender Responsive Planning and Budgeting was the result of a series of consultations with key policy makers at DNB, GNHC, NCWC, DLG, UN GFPs and CSOs as well as deliberations in a 3-day workshop held in January-February 2013, which was attended by persons mentioned in Annexure 3. The workshop was organised jointly by the DNB, MoF and the UN in Bhutan.

# ANNEXURE

## Annexure 1: Terms of Reference for Gender Focal Points in Bhutan

### 1. Purpose

Gender focal points are the vehicle through which the RGoB will mainstream gender in the Government sector, in response to its commitment to CEDAW.

### 2. Objective

The Gender Focal Point will be responsible for mainstreaming gender in her/his Ministry or Department at organizational, policy and operations levels. In this way policies and programmes will be gender-informed and their potential to benefit women and men, girls and boys of Bhutan will be enhanced.

### 3. Responsibilities and Outputs

- i. Conduct gender sensitisation/gender capacity building trainings/workshops in your Ministry/ Department at least once a year
- ii. Develop and maintain a comprehensive knowledge database on gender and gender issues, impacts and strategies on sectors serviced by your Ministry/Department, and raise awareness amongst staff through:
  - The Ministry/Department's newsletter
  - The Gender Information Board in your office
- iii. Participate in meetings, workshops and discussions with other gender focal points on a regular basis
- iv. Initiate, support and advocate for gender mainstreaming efforts in the ministry/ department, and its programmes and projects

- v. Propose gender items on the agenda of all ministry/department meetings, workshops and seminars
- vi. Advise all levels of the ministry/department on all matters relating to gender and women
- vii. Develop and encourage the use of specific measures and tools for work among sectors of your ministry/ department
- viii. Submit a biannual update on your activities and on policies of your ministry/ Department that may be related to gender and women to the National Commission on Women and Children with copies to the Head of the Ministry and other departmental heads
- ix. Prepare and provide sectoral inputs for studies/ reports/documents when required

### 4. Linkages With Other Gender Focal Points

- NCWC will coordinate networking and dissemination of information among Gender Focal Points via an email list, the contents of which will be drawn from the bimonthly reports of Gender Focal Points, as well as other relevant events and research
- The email list will serve to provide support for and between gender focal points, and promote coordinated implementation of the National Plan of Action for Gender
- The email list will also notify Gender Focal Points of opportunities to participate in meetings, training or other forums either at the local, national, regional or international levels.

## Annexure 2: List of GRBP Working Group Members

#	Designation	Designation/Agency	Email address
1	Ms. Phintsho Choden	Director, NCWC	phintsho@ncwc.org.bt
2	Mr. Lekzang Dorji	Director, DNB	lekzangd@mof.gov.bt
3	Ms. Kunzang Lhamu	Chief, GNHC	klhamu@gnhc.gov.bt
4	Mr. Sonam Penjor	Programme Officer, NCWC	sonampenjor@gmail.com
5	Ms. Sonam Pem	Tarayana Foundation	sonamtarayana@gmail.com
7	Ms. Pema Choki	Asst Programme Officer	peeshel@gmail.com
8	Ms. Karma Seldon	Asst Finance Officer	seldonkarma99@yahoo.com
9	Ms. Rinzin Dorji	Sr. Programme Officer, PPD/MoF	rinzindorji@mof.gov.bt
10	Mr. Ugyen T. Dukpa	Dy. Chief Budget Officer, DNB/MoF	ugentdukpa@mof.gov.bt
11	Ms. Sonam Chuki	Senior Budget Officer, DNB/MoF	schuki@mof.gov.bt
13	Ms Rinzi Pem	National Coordinator UNWomen	rinzi.pem@unwomen.org

## Annexure 3: Participants at the GRPB workshop – 30 January to 1 February 2013

#	Name	Designation	Agency
1	Tenzin Jamtsho	Dy. Chief Budget Officer	MoWHS
2	Tashi Jamstho	Dy. Chief Budget Officer	MoE
3	Pema Yangden	Sr. Budget Officer	MoE
4	Karma Tshering	Asst. Budget Officer	MoLHR
5	Gap Tshering	Asst. Planning Officer	MoLHR
6	Pema Tenzin	Planning Officer	Thimphu Dz.
7	Tsheten	Accounts	Thimphu Dz.
8	Tenzin Wangda	Budget Officer	MoEA
9	Jit Bahadur	Planning Officer	MoEA
10	Ugyen Tshewang	Sr. Accounts Officer	MoIC
11	Sonam Choki	Planning Officer	GNHC
12	Tshering Wangmo	Planning Officer	GNHC
13	Sonam Penjor	Offtg. CPO	NCWC
14	Tshering Dema	Budget Officer	MoH
15	Tandin Dhendup	Planning Officer	MoH
16	Thinley Zangmo	Budget Officer	RUB
17	Rinzin Dorji	Sr. Planning Officer	MoF
18	Ugyen Dorji	Accounts	MoF
19	Pema Choden	Planning Officer	Paro Dz
20	Tashi Rinchen	Finance Officer	Paro Dz
21	Rinzin Wangchuk	Budget Officer	Paro Dz
22	Tashi Choden	Sr. Developmrent Officer	YDF
23	Pema	Prog. Officer	Taryana
24	Rinchen Gyeltshen	Head, Accounts	MoAF
25	Pem Choki	Programme Officer	DLG
26	Lungten Tshewang	Accounts Officer	DPA

27	Ugyen Dema	HR Officer	MoHCA
28	Rinzi Pem	Gender Analyst	UN
29	Tashi Dorji	Programme Officer	UN
30	Jigme Dorji	Programme Officer	UN
31	Sonam Rabgye	Programme Assistant	UN
32	Angela Ison	Gender Specialist	UNRCO/UNWomen MCO
33	Navanita Sinha	Gender Specialist	UN Women MCO
34	Firoza Mehrotra	Consultant	UNDP
35	Lekzang Dorji	Director	DNB
36	Bikash Thapa	Budget Specialist	DNB
37	Namgyel Wangchuk	Chief Budget Officer	DNB
38	T.N Sharma	Dy. Chief Budget Officer	DNB
39	Dechen Lhendup	Dy. Chief Budget Officer	DNB
40	Deki	Dy. Chief Budget Officer	DNB
41	Tshering Dorji	Dy. Chief Budget Officer	DNB
42	Pem Tenzin	Sr. Budget Officer	DNB
43	Sonam Phunstho	Sr. Budget Officer	DNB
44	Tshering Yangki	Asst. Budget Officer	DNB
45	Sangay Choden	Asst. Budget Officer	DNB
46	Phunstho Lhamo	Asst. Budget Officer	DNB
47	Gawa Zangpo	Budget Officer	DNB
48	Sonam Dorji	Sr. Budget Officer	DNB
49	Sonam Chuki	Sr. Budget Officer	DNB
50	Sonam Gyeltshen	Sr. Budget Officer	DNB
51	Sonam Gyeltshen	Asst. Budget Officer	DNB
52	Dophu Dukpa	Asst. Budget Officer	DNB