



KEY MESSAGES

- Gender-responsive budgeting is a powerful tool for social transformation and can be used to address inequality
- Gender-responsive budgeting ensures that gender equality and women's rights priorities are reflected in policy discussions and result in robust programmes that address women's needs
- Gender-responsive budgeting does not necessarily mean an increase in overall budget; rather, it may involve increasing spending on certain sectors that address women's needs and reduce gender inequality
- A rights-based framework that upholds transparency and accountability, and which fosters broad civic participation, is central to creating a successful gender-responsive budget

A CASE FOR GENDER RESPONSIVE BUDGETING IN MYANMAR

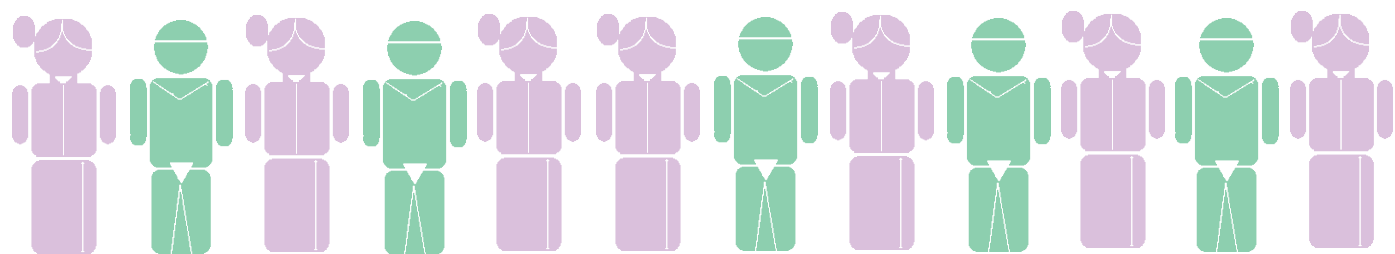
1 INTRODUCTION

A country's budget can be a powerful lever for social transformation. A budget is the tool a government has to help it translate national resources into allocations which meet the needs and aspirations of its population, and set the country on a path to sustainable and equitable development.

Budgets are not politically 'neutral'. What gets included in a budget is shaped not only by the

people who decide the allocations but also the structures and histories that inform how those decisions are made. If a budget does not account for the different needs of women and men, it is 'gender-blind' – i.e., it perpetuates inequality through biased spending. More often than not, national budgets favour men and the groups, institutions and systems that are led by men.

A participatory government budget, which reflects the needs of its people – including women, whose voices are often marginalized – can be used to put



in place policies and spending that reduce gender inequality. Budgeting is a cross-ministerial process that is central to how governments function. A participatory, gender-responsive budgeting approach can challenge the deep structural forces that systematically marginalize groups, especially women.

International policy instruments, such as the Beijing Platform for Action (BPfA) and the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), provide the architecture for country-specific interventions that increase gender equality and promote women's rights.¹

In Myanmar, the budgetary process is largely male-led; few women participate in formal decision making. Consequently, budgetary allocations that target women's practical and strategic gender needs remain low.²

This briefing paper has been prepared by ActionAid, CARE, the Women's Organisations' Network (WON) and Oxfam. It is based on a large study by a research team covering six States/Regions (Ayeyarwaddy, Kachin, Kayah, Magwe, Mon and Yangon), which involved 53 interviews and 13 focus group discussions.

The study's results demonstrate just how important it is for Myanmar to adopt gender-responsive budgeting in order to reduce inequality and help the country achieve its development goals. However, for gender-responsive budgeting to succeed, budgetary processes (including revenue collection and spending) must be redesigned to be more participatory. They should include mechanisms that promote accountable and transparent governance and reflect the needs of men and women. Above all, budgets that embed gender equality in policy, as well as prioritizing its implementation, will help to

propel Myanmar towards economic prosperity and cement its democratic commitments.

2 WHAT IS GENDER-RESPONSIVE BUDGETING?

Gender-responsive budgeting is a process designed to incorporate gender dimensions in all stages of the budget cycle. Budgets are a powerful tool for ensuring that policy commitments are implemented. Gender-responsive budgeting explicitly recognizes that when it comes to policy promises, money talks – without concrete spending allocations, progressive policies will not be turned into reality. Gender-responsive budgeting therefore has five main aims:

- To use gender-sensitive auditing and analytical tools to assess existing inequalities created by multiple and overlapping social, political and economic structures, and to identify policies and budget allocations that could alleviate these inequalities;
- To survey existing methods for revenue collection and expenditure to assess their 'positive' and 'negative' impacts on reducing inequality, and assess their impacts on women's heavy and disproportionate unpaid care work responsibilities;
- To raise awareness on gender issues and develop policies to mainstream gender within various phases of budgetary processes in order to embed commitments to gender equality;
- To promote accountable and transparent processes that nurture people's participation in the decision making processes that affect their lives; and
- To alter expenditure and revenue collection to strengthen gender equality and monitor/evaluate the efficiency of these allocations.

3 WHY IS GENDER-RESPONSIVE BUDGETING IMPORTANT FOR MYANMAR?

In Myanmar, new and previously unforeseen political, social and economic reforms are opening up opportunities for change. In the landmark election of November 2015, 64 women were elected as Members of Parliament (MPs) to both upper and lower houses combined, comprising almost 10 percent of all MPs; of this, 23 out of 224 seats went to women in the *Amyotha Hluttaw* (Upper House) and 41 out of 433 seats went to women in the *Pyithu Hluttaw* (Lower House). More than twice as many women were elected to this government compared to its predecessor.³

Myanmar has also made a commitment to tackling gender inequality. In 2013, the government launched its own National Strategic Plan for the Advancement of Women (NSPAW), based on 12 priority areas of the BPfA and the principles of CEDAW. It calls on the government, non-governmental organizations (NGOs) and development partners to resource and implement plans so that 'enabling systems, structures and practices are created for the advancement of women, gender equality, and the realization of women's rights'.⁴

Cultural barriers can often inhibit women from accessing essential services. At the same time, spending on budget lines such as health, education and social protection – services which evidence shows overwhelmingly benefit women – is very low in Myanmar.⁵ There is also a need to invest in prevention of and response to gender-based violence. Ensuring that women can access these key services is not only about realizing their rights, it is about building a healthy, skilled and economically robust Myanmar – which is, in itself, dependent on boosting investment in these core services for women as well as men. This view was supported by women who were interviewed for this research.

While the Government of Myanmar urges resourcing for the NSPAW to advance women's rights,⁶ there is little budgetary allocation to take this plan forward. Without funds to help incentivize officials, redesign curricula, ensure that women and girls are able to access core government services, and reach out to the public with messaging and awareness-raising campaigns, it is unlikely that this policy commitment will turn into reality unless the government takes steps towards gender-responsive budgeting. Box 1 outlines the areas where gender-responsive budgeting could make a real impact.

BOX 1. WHAT COULD GENDER-RESPONSIVE BUDGETING IN MYANMAR SUPPORT?

Reductions in gender inequality: By helping to prioritize spending on core services like health, education and social protection, which are proven to benefit women and their families, and by putting in place dedicated spending for policies like NSPAW and legislation to protect and prevent violence against women, gender-responsive budgeting could help reduce inequality and suffering.

Budgets that respond to people's needs: Globally, evidence finds that increasing women's participation in governance typically leads to decision making that is more responsive to women's needs and preferences.⁷ When budgets respond to people's needs, allocation of national resources is not just more equitable but also more efficient.

The recognition of unpaid care work: Gender-responsive budgeting can help account for unpaid care work within the home and community. Women carry out most of this work, but it is usually undocumented and often undervalued. This leads to decisions that fail to address women's unpaid care work or even increase the burden of women's work inside and outside the home – for example, cutting funding for public services, or designing infrastructure in a way that does not meet women's needs. This creates time poverty for women and reduces their chances of participating in the economy and in public life. If unpaid care work is accounted for, governments can also choose to implement social transfers to women to recognize this contribution. Transfers like this do not only benefit women but their families too, because when family incomes rise, women typically invest a greater proportion of that income in goods and services for their children (e.g. food and education) than men do.

Greater budget transparency and deeper political engagement: Budget transparency and accountability in Myanmar are still very weak, and the new government needs to take steps to improve overall transparency and accountability within the budget process. Putting in place measures towards gender-responsive budgeting would go some way to getting women and men actively participating in the governance of their country. It would help individuals to make informed and effective choices and engage in public dialogue in order to increase peoples' overall wellbeing.⁸

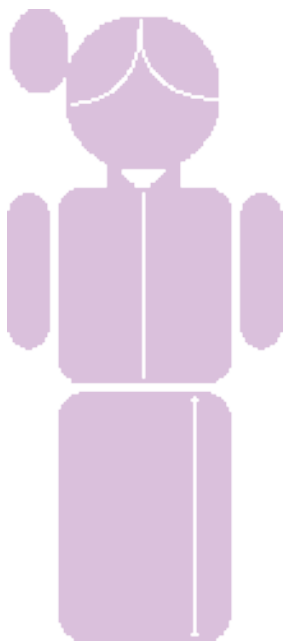
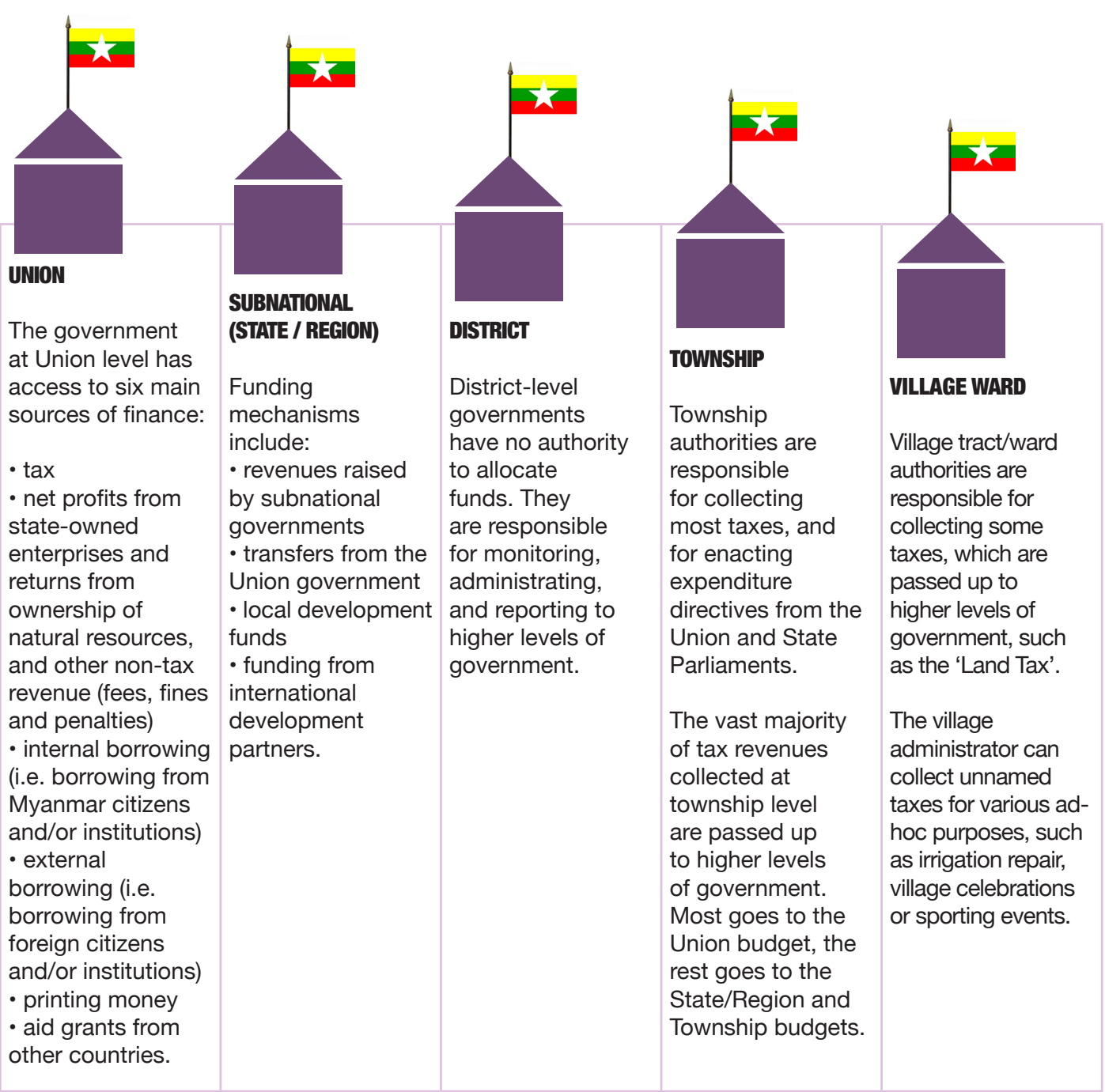
4 HOW DOES MYANMAR’S BUDGET WORK?

Myanmar’s financial year runs from 1 April to 31 March. Between September and November each year, State-level ministries/departments and State Owned Enterprises (SOEs), submit budget proposals to the State Budget Department. After reviewing and editing these proposals, the budget is submitted to the Chief Minister, who presents it to Parliament for approval. Each November, State and Regional parliaments, together with Union line ministries, submit their annual budget proposals to the Vice President and Financial Commission for approval. After review and any adjustments,

The ‘Tampon Tax’
Women’s rights advocates the world over are calling for governments to lift taxes on essential feminine sanitary products such as pads and tampons. In a TIME Magazine interview, president Obama stated that taxing these items as “luxury goods” is probably because “men wrote the laws”.

the budget is discussed and debated in the Union Parliament between January and March. The budget is enacted at the beginning of April. See Figure 1 below for how Myanmar collects revenues.

Figure 1: Funding Myanmar’s budget – how revenues are collected



Development Affairs Organizations are an additional form of municipal government in urban areas, which operate at the Township level. These organizations differ from other levels of subnational governance in the following ways: (1) they are the only subnational governance entity entirely under the control of State governments; (2) they are entirely self-funded (i.e. they rely on revenue they collect through taxes, fees and charges levied on citizens and businesses in their Township – they do not receive transfers from higher levels of government); and (3) they have a considerable level of discretion over how their funds are spent. ⁹This makes them an important level of administration to engage with on gender-responsive budgeting.

Areas that are under the control of Non State Authorities or Ethnic Armed Groups, levy taxes and fees from people, and directly provide them with public services. A number of Ethnic Armed Groups also permit certain other local organizations to provide public services in areas they control. ¹⁰

BOX 2: LOCAL DEVELOPMENT FUNDS

There are a growing number of local development funds in Myanmar, which (along with Development Affairs Organizations) are starting to offer the first real opportunities for local authorities to develop spending plans based on local priorities. These funds are supported by a variety of actors – a mix of development partners and government financing – and vary in the extent to which they involve the public in consultation or decision making around allocations:

- **Constituency Development Fund (CDF):** Transfers of 100m kyat per year directly from the Union level to each Township in Myanmar. Decision making on how to spend the funds rests with two MPs that represent the Township at Union level, and two MPs that represent the Township in the State parliament. The CDF offers no explicit role for communities in budgetary decision making.
- **National Community Driven Development Project (NCDDP):** Funded by grants and loans administered by the World Bank, this project is run by the Department for Rural Development (DRD). Village Tracts in pilot areas set up committees, which allocate annual block grants (fund

distribution is dependent on the size of population) over the course of four years, towards local infrastructure. ¹¹

- **Village Development Plan (VDP):** Launched in early 2015 and run by the DRD, the VDP is designed to help villages create strategic and integrated development plans that will inform planning at higher levels. Villages included in the scheme each receive 10m kyat to fund selected development projects. While a Township Multi-Sectoral Planning Team decides on allocations, ¹² there are processes to involve villagers in project decision making through Participatory Rapid Appraisal techniques and village development committees.
- **Green Emerald Fund (GEF):** Launched in 2014, the GEF is administered by the DRD. Selected villages receive a fixed amount of 30m kyats (the fund value varies between Townships, but is fixed per village). The money is distributed as loans to individuals for agricultural and other entrepreneurial activities. Interest rates are low (between 0.5 percent and 1.5 percent a month). ¹³ An elected village management committee (in which women’s participation is very limited) decides whether to grant loans to applicants, based on selection criteria of proposals submitted and poverty ranking.

5 Key findings

Do current budget allocations match Myanmar's development goals?

Myanmar's spending on health, education and social welfare is extremely low. Expenditure on education and health has seen big increases between 2011/12 and 2014/15, but decades of under-investment in these sectors means that Myanmar has a long way to go on scaling up the needed increases. At the same time, spending on social welfare has actually fallen, both in absolute terms and as a share of the budget. In 2014/15, spending on social welfare was only 0.1 percent of total government expenditure.¹⁴ By contrast, in the same year, Myanmar spent more on defence than on education, health and social welfare combined in 2014/15, Myanmar's defence outlay was the 19th highest in the world and the highest in South-East Asia, East Asia and South Asia.¹⁵

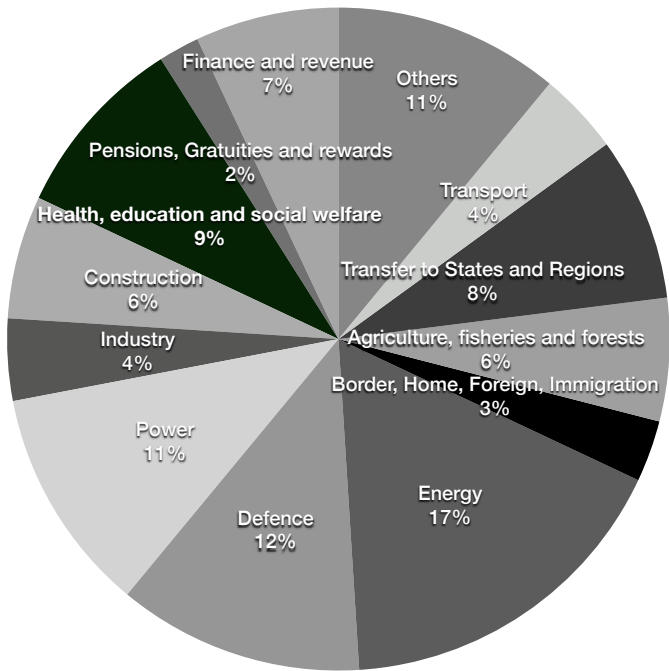
The following year 2015/16, Myanmar's military spending was even bigger - accounting for over 13 percent of the total expenditure.

Low budgetary allocations to the Department of Social Welfare 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 this department – including aspects of the NSPAW – have consequently been largely excluded from budgetary discussions and decision making.

At the subnational level, just over half of expenditures in States and Regions are spent by the Public Works Department, which is responsible for building and maintaining infrastructure – roads, bridges, airports and other State-owned buildings. While there is a strong need for infrastructure development, much of what is prioritized reflects the needs of men rather than women – which, as our research showed, tend to differ. This can be because women are often not consulted when infrastructure is designed, so their specific needs are not taken into account.

Low budgetary allocations to social services also compromise Myanmar's ability to meet its policy commitments on women's rights and gender equality as set out in the government's Framework for Economic and Social

Figure 2: Overview of Budget Allocations for Myanmar



Source: Oo, Bonnerjee et al., 2015, p. 20

Findings...

- Interviews with officials from Township-level health, education and social welfare departments confirmed the negative impact of low budget allocations on their ability to provide public services.

The **'annual budget'** is a plan for how much the government intends to spend in the coming financial year.

The **'supplementary budget'** is an updated plan to account for spending needs changing from what was originally planned in the annual budget.

The **'executed budget'** is a record of how much was actually spent in the previous financial year. Actual spending can differ significantly from planned spending.

Reforms (2012–15). This framework represents a commitment by government to reduce gender gaps in literacy among primary schoolchildren and to do more to prevent violence against women and human trafficking.¹⁶ It also includes an important commitment to improve maternal health.¹⁷ All of these are threatened by low allocations.

More than halfway into the financial year, the Union government submits a supplementary budget to Parliament for approval. This typically results in increased expenditure allocations across all line ministries and States, although this increase is far from uniform.

Is Myanmar's budget process transparent and is budget information readily available to the public?

Budget transparency is essential for advancing gender-responsive budgeting. The availability of disaggregated data allows citizens to effectively analyse the size of government's revenue, revenue sources, revenue allocation and the budgetary decision making process. In order to foster good governance principles of transparency and accountability, and to facilitate gender-responsive budgeting, it is critical that governments develop budgetary systems that enable people to identify the following:

- Who is paying tax revenue?
- Who is receiving the goods and services the government provides, and at what financial cost to the government?
- What impact does the government's provision of goods and services have on people's welfare?

Currently, Myanmar scores very poorly with respect to making budget documentation available to the public; although the annual and supplementary budgets are published, the executed budget is not made publicly available, and neither are Union budget reports, external audit reports, all contract awards above \$100,000, or a range of other information that would be of public interest.¹⁸ The government has taken steps to tackle this in recent months. In December 2015, it published its first Citizens Budget in Myanmar language, but to date this document has not been made widely available and there has been no attempt to raise public awareness of it either.

Publicly available data in Myanmar only allows for budget tracking by Ministry (excluding additional allocations made via supplementary budgets, as the publication of State-level annual and supplementary budgets is often delayed), and restricts analysis to

capital and current spending. Critically, it is difficult to gauge exact spending by sector as this does not align with spending by ministry. For example, total government spending on education includes not only spending by the Ministry of Education, but all money spent on education. As many as 17 ministries operate their own universities, offering specialized training to citizens, but this spending is recorded separately under each of the respective ministries and is not consolidated in the publicly available data as spending on education.¹⁹ There are also gaps in the government's budget, which make it impossible to build a comprehensive picture of overall allocations.

Disaggregated data that is easily available and accessible to civil society is crucial to analysing the impact of budgetary processes on men and women, which would be part of any gender-responsive budgeting process. The high level of aggregation of budget data in Myanmar currently, makes this extremely challenging.

Do those involved in budget decision making take women's needs into account?

Union level

Historically, budget decision making at the Union level is male-dominated. In the previous government, only 2 of the 33 line ministries were led by women.²⁰ While women's overall representation in Myanmar's civil service is high (52 percent), women are strongly under-represented in the most senior civil service positions within line ministries (Director-General, and Deputy Director-General)²¹ – i.e. the positions with most decision making power.

To date, there is no public involvement in any Union-level budget making, which means that civil society – including women's organizations or those that support women's rights – are also excluded. Nor is there any indication that the needs of specific groups, including women, are taken into account.

Findings...

- Interviews indicated that effective parliamentary debate was hampered by the reluctance of many MPs to speak out or vote against a government bill, even if they personally disagree with it.
- Neither the public or civil society are involved in any level of Union budget making.
- Only 2 women (out of a total of 15-20 members) are members of the National Planning, Union Budget and Tax Law Committee.

States/Regional level

Across Myanmar's 14 States and Regions, under the previous government, women comprised less than 5 percent of MPs, and only 4 of the 169 ministers.²²

While the budgetary decision making process at State/Region level is limited, women's extremely low level of parliamentary representation even further limits the opportunity for their voices to be heard in budgetary decision making at State/Region level Parliament. This is compounded by the fact that few women participate in public forums.²³

Township level

At the Township level, departments are responsible for implementing many activities, but have almost no control over how budgets are allocated. They do, however, have control over setting the budgets for local development funds, which is where budgetary decision making at the Township level is largely concentrated.

As is common across Myanmar's decision making structures, women are widely excluded from key Township administration positions, including Township administrators, positions on Township committees, and MPs' positions that represent the Township at Union and State levels.

There are no female Township administrators anywhere in Myanmar,²⁴ and the Township committees are heavily male-dominated. There was a general view from communities and civil society organizations (CSOs) interviewed that opportunities to participate in local budgeting in Myanmar are at best variable, and at worst extremely low or non-existent. In addition there are particular constraints on women's participation.

How does the current budget process match up to Myanmar's commitments on public participation in decision making?

The government's Framework for Economic and Social Reforms²⁵ and the Nay Pyi Taw Accord on Effective Development Cooperation²⁶ promise citizen participation through inclusive policy dialogue,²⁷ inclusion in the political process, and steps to promote accountability. The intention is that the public will be well informed about policy decision making processes.

As discussed above, while several mechanisms

exist to nurture people's participation, discussions with village tract and Township administrators and MPs suggest there are few if any opportunities for public consultations. Some interviewees indicated that they spoke with community leaders during field visits, but these leaders were mostly men.

Additionally, the research suggests there have been inconsistent efforts to promote public participation, particularly of women; this has included failure to include women in public meetings.

The diversity of approaches towards public engagement by village tract committees is consistent with the absence of guidelines or policies to specify how often or under what circumstances a village tract administrator should consult with people. In this context, opportunities for public participation depend largely on the whims of the village tract and Township authorities in any particular area.²⁸ Given the evidence on structural and often hidden gender bias faced by women in accessing opportunities to participate in public life, the lack of institutional guidance presents a significant block. This needs to be addressed if Myanmar is to succeed in creating an enabling environment that helps to guarantee women's meaningful involvement in planning and budgeting processes.

How do women and men in Myanmar want to participate in budget processes and what barriers do they face?

Focus group discussions with men and women in Ayeyarwaddy, Kachin, Kayah, Magwe, Mon and Yangon at the village/ward and Township levels indicate that community members would like to have more opportunities to influence government budgeting.

Although, when interviewed, a number of government staff at the Township and State levels said that the public *should* be involved in budgeting, most believed that people are not interested in participating. Others, however, did not know how people felt with regard to participation. Despite the growing use of 'participatory' rhetoric and an increasing number of public 'consultation' meetings, many government staff still do not engage meaningfully with the public.

Meetings between government staff are often strongly top-down and hierarchical. Two CSO

interviewees mentioned that although they have attended consultation meetings for projects that are collaborations between the government and the World Bank, these engagements were merely protocol and failed to create space for meaningful participation.

Cultural norms also constrain women's ability to participate in public decision making. A recent study on leadership in Myanmar revealed that leadership and politics are strongly associated with masculinity, and are not seen as the natural domain of women.²⁹ While few women attend public decision making meetings, those who do attend rarely speak up.

Most of the focus group discussions conducted for this research identified two main barriers preventing people from engaging in budget discussions and thereby influencing spending decisions: a lack of awareness of budget processes and an absence of channels for engaging with local authorities. This lack of awareness was most evident with regard to community development funds; most interviewees did not know what these funds are used for, and who decides how they are spent. This lack of awareness is worrying, as it underscores a civic inability to hold decision makers accountable – a key ingredient of democratic governance.

Women and men would benefit from training on the technical aspects of the budget process, so that they know how to engage and to raise awareness of how public funds are being spent. Women in particular would also benefit from support to increase their participation and leadership through addressing cultural norms and gender inequalities in these areas. Gender-responsive budgeting would require specific efforts to increase the capacity of civil society, particularly women, to participate in the budgetary process.

The country's long history of weak relations between government and the public exacerbates the situation, and poses particular challenges for delivering democratic accountability. This problem is especially acute in ethnic minority areas.³⁰ Consequently, the public has little 'trust' in institutional systems and mechanisms.

Men and women's views on budget allocation

Research in many different settings convincingly shows that men and women typically have

Findings...

- In all four townships where data was collected, no women were present on township development support committees and township development affairs committees – structures that should include citizen representatives.

“ Women's participation in meetings at the village level is very low, less than 10 percent, because they have household responsibilities, and have to take care of their children. No one is helping them. This is a huge barrier for them... (Township official)

Findings...

- It is notable that township planning officers/ departments seem to have almost no influence on planning or budgeting whatsoever. During our interviews, one planning officer even reported that after budget allocations for their township have been decided, the planning department is not always informed of what allocations have been agreed.
- Interviews with officials from line departments for Social Welfare, Education and Health at the township level described the public having almost no opportunity to interact with them regarding budgetary decisions. The only exceptions are parents who belong to school committees.

FIGURE 3: HOW INTERVIEWEES THINK THE BUDGET SHOULD BE ALLOCATED

>50%



More than half of government officials thought that men and women had the same preferences

>75%



More than 75% of women thought that men and women have different preferences

>67%



More than 67% of CSO and FGD members thought men and women have different preferences

=60%



60% of men thought that men and women had the same preferences

different priorities for policy and budgeting – i.e. what public finances should be spent on and how.³¹ The research for this study indicates that women particularly prioritise health, education and electricity. While women would like to see increased government spending in these sectors, men tend to prioritize roads/transportation.

Access to water was also an important priority for women. This is not surprising: in 30 percent of Myanmar's households that do not have a source of drinking water on their own premises³², a female (aged 15 or over) is usually the person responsible for collecting water.³³

These differing preferences for budget allocations, as explained by focus group participants, are not only due to women and men having different public spending needs, but are also linked to the fact that men and women have different patterns with regard to time use. Women in Myanmar typically spend considerably more time than men raising children and caring for elderly and sick relatives; women also spend significant time cooking, and collecting firewood and purchasing charcoal for cooking.³⁴ Greater government investment health, education, water and electricity would not only improve outcomes for students and patients, but would also enable women to have more choice about how they spend their time (see Figure 3).

“ We [men] travel every day so need more roads. Women are facing day-to-day problems... They are taking care of our families. If you ask them, we think they will want better education and health facilities as they know what our children need... (Participants in a focus group discussion with men, aged 25–50, Ayeyarwaddy)



“ We want to attend meetings but are never invited. Only men are invited. (Female community member, Mon state)

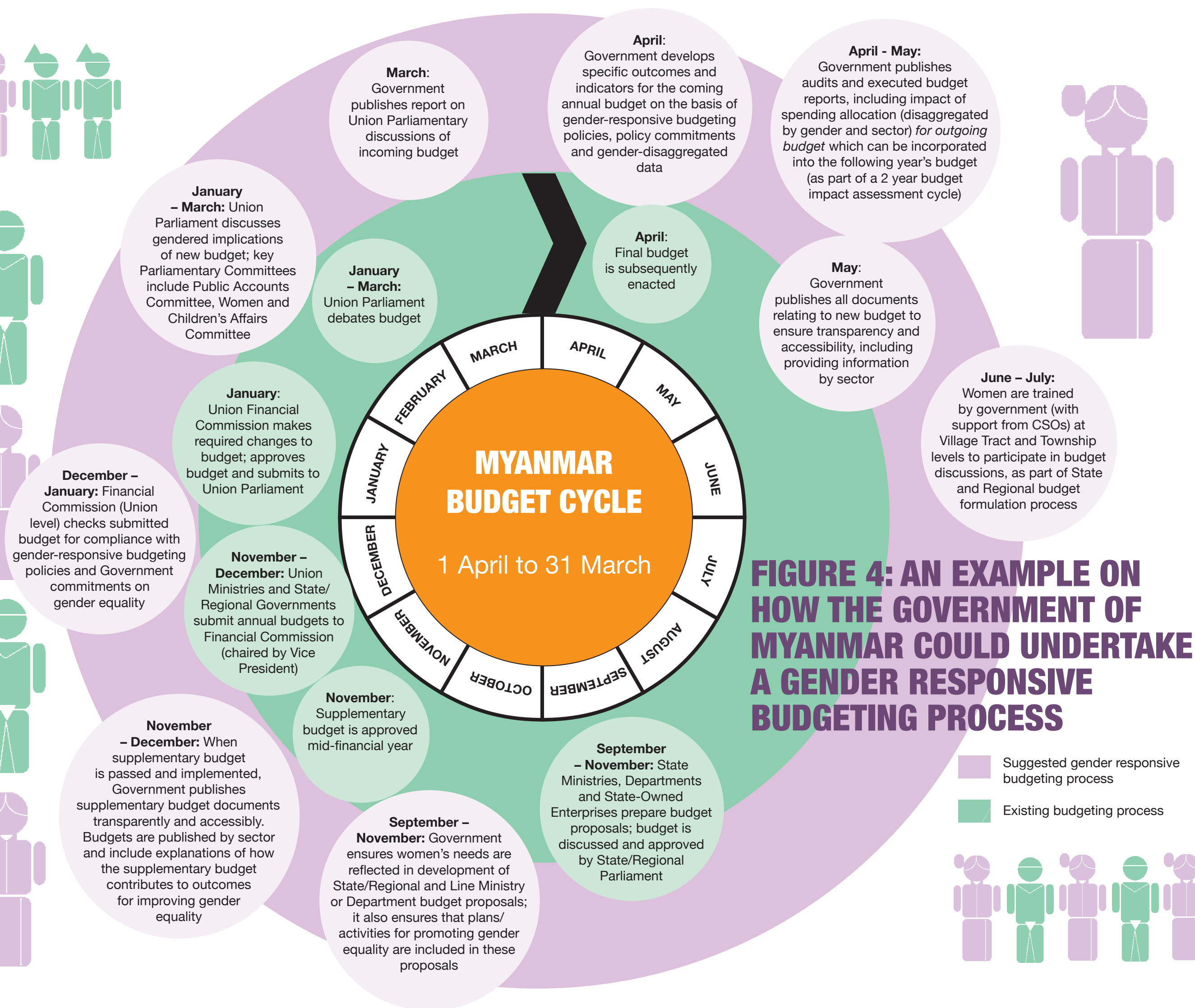
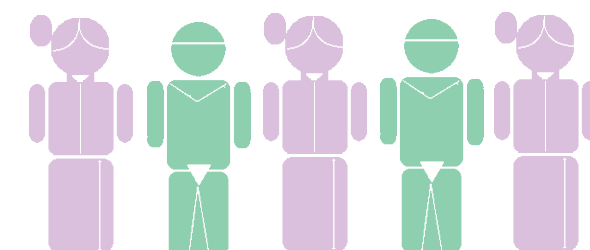
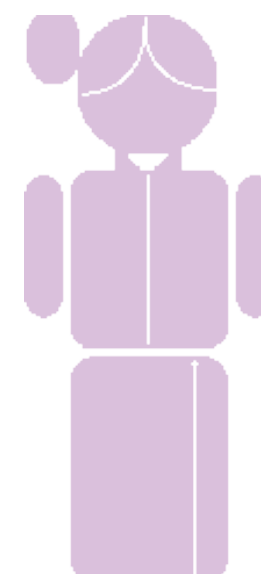
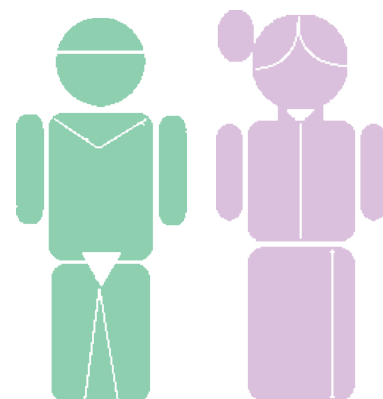
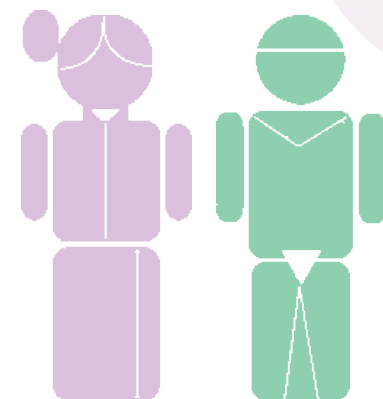
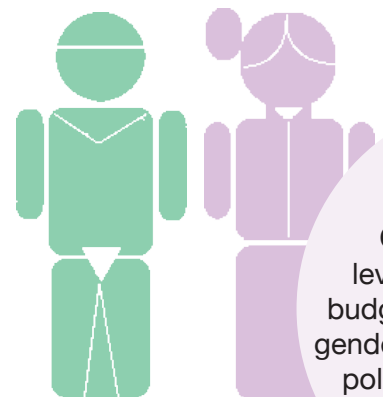
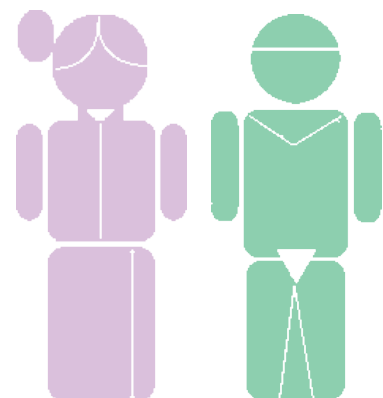
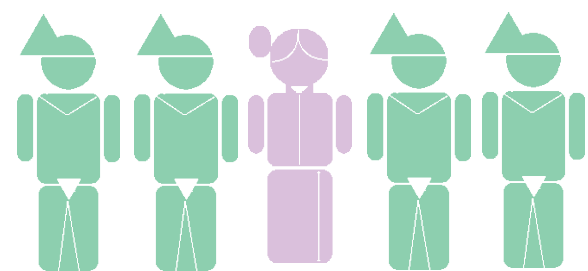
One MP from Mon state, who was highly knowledgeable on budgeting and demonstrated a keen interest in public participation, believed that it was limited not only by a lack of awareness of how to participate, but also by lack of awareness that it is people's right to do so, and that the 'budget belongs to them'.

6 WHAT COULD GENDER-RESPONSIVE BUDGETING LOOK LIKE IN MYANMAR?

The first step to implementing gender-responsive budgets is to collect better data on men and women's preferences for how expenditures (at all levels of government) should be allocated. Budgetary allocations need to address women's practical and strategic needs. At the same time, and to ensure that gender equality becomes an achievable goal, the government should also immediately increase budget allocations to health, education and social welfare. Global evidence shows that allocating spending to these budget lines disproportionately benefits women. Improving participation of women (as well as men) in budget processes to better inform decision making on spending will also be a key component of a gender responsive budgeting model for Myanmar – and something which can be tackled immediately.

Figure 4 sets out one option for how gender responsive budgeting in Myanmar could look at each stage of the annual budget cycle.

The Paris Declaration on Aid Effectiveness and the Accra Agenda for Action (AAA) commit development partners to use country systems as the first option for aid programmes in support of activities managed by the public sector. The AAA requires that financial management and budgeting processes be made gender-responsive. In Myanmar's case, an obvious entry point for gender-responsive budgeting to be integrated into mainstream policy would be the Public Financial Management (PFM) system under the government's new reform. Supported by development partners, including the World Bank, the UK's Department for International Development and Australia's Department for Foreign Affairs and Trade, the PFM reform programme offers a promising springboard.



7 RECOMMENDATIONS

Making the shift to gender responsive budgeting requires more than technical changes to budget formulation: it means opening up the budget process to be more inclusive and transparent, and basing this reform on robust and enforceable policy initiatives to promote gender equality. This requires technical reform and political will. Based on this research, ActionAid, CARE, Oxfam and the Women’s Organization Network (WON) make the following recommendations as to how Myanmar can undertake steps towards gender-responsive budgeting, grouped into short-term and medium-term priorities, and long-term goals.

Short-term priorities (next few years)

- *Establish a universal and unified budget at the Union level, and for each State/Region.* Development partners such as the World Bank will continue to provide the necessary technical support, but achieving this will largely depend on the Myanmar government having sufficient political will to do so.
- *Clearly link policy proposals to development goals and ensure that policy proposals are fully costed.* Development partners can assist the government in developing the skills required to do this. Gender-budgeting advocates should lobby and assist the government to more fully incorporate gender considerations into policies and development plans; the National Strategic Plan for the Advancement of Women (NSPAW) and the Framework for Economic and Social Reforms (FESR) can be utilized to guide these efforts.
- *Increase awareness across all ministries of the government’s commitments to increase gender equality and eliminate gender discrimination (as described under NSPAW and CEDAW, among others).* Both civil society and development partners have an important role to play in this, although clearly their ability to achieve this also depends on the political will of government leaders and senior officials within line ministries.
- *Increase the transparency of budget allocations and processes at all levels of government.* This primarily relies on the government releasing more information and ensuring that it is accessible to the public. However, NGOs and CSOs can assist by working with the government and/or independently to make publicly available budget data more easily understandable and accessible.
- *Increase allocations to social sectors (health, education and social welfare)* in line with

international best practice examples. Member States of the African Union have committed to spend 15 percent of the total budget on health - Myanmar should consider making similar commitments to scale up spending on key social sectors first. Increases are particularly badly needed in the case of social welfare. This is the responsibility of the government, but donors can help by allocating more aid to social sector investment. There should also be increased budgetary allocation to tackle gender-based violence, which requires resources (and political will).

- *Increase opportunities for meaningful public participation, paying particular attention to the participation of women and other excluded groups.* The Government of Myanmar, its development partners and civil society all have important roles to play in achieving this goal.
- *Increase the capacity of civil society to engage in budget discussions and decision making.* There should be recognition that women may face additional barriers to participating in budget-related discussions and decisions, due to wider gender inequalities that need to be addressed – for example, challenging cultural norms that limit women’s ability to take on leadership roles.
- *Increase the capacity of people to directly engage in budget discussions and decision making, particularly at subnational levels.* Currently it is mainly (although by no means exclusively) development partners that are equipped to do this. However, as civil society’s capacity to engage on budget issues increases, it can play a stronger role in this area. There must be specific efforts to ensure that women can participate in consultations, recognizing that this will not happen automatically.
- *Implement specific interventions to increase the capacity of women’s organizations to engage in the budget process.* These should focus both on technical skills and building voice and leadership, recognizing that there may be wider gender inequalities that currently prevent this, and working to address them.
- *Collect better data, which is gender-disaggregated, on men and women’s preferences for budget allocations at Union and subnational levels.* Development partners and civil society can take primary responsibility for this during the next few years. They can also consider carrying out this research in partnership with the government as a means to transfer skills and increase the government’s take-up of the research findings.
- *Conduct more and better monitoring and evaluation (M&E) of development projects*

relevant to gender budgeting, and publish the results. Particularly relevant here are projects aimed at increasing women’s participation in governance, women’s leadership training, gender awareness training for government staff, and public information/awareness campaigns aimed at changing gender norms.

- *Promote public awareness campaigns and gender training to challenge negative social norms around women’s leadership.* This is the responsibility of the government, development partners and civil society.

Medium-term priorities

- *Begin to collect and analyse gender-disaggregated data on budget outputs and outcomes, and evaluate how these correspond to stated policy goals.* This should be done by the government, with support from development partners.
- *Collect detailed gender-disaggregated quantitative data on women and men’s time use.* This could be done by development partners alone, but ideally it would be done by the government, with technical assistance from development partners.
- *Build on the NSPAW to conduct policy appraisals that identify specific actions to be taken to challenge gender inequalities.* This should be done by the government, with support and inputs from development partners and civil society, particularly women’s organizations.

Long-term goals

- *Increase the sophistication of data collection and analysis of budget outputs and outcomes, including impact on reducing gender inequalities.* This should be done by the government, with technical support from development partners.
- *Collect gender-disaggregated data on the sources of government revenue (e.g. taxes, fines, fees, natural resource revenues).* This should be done by the government, with technical support from development partners.

8 CONCLUSION

Incorporating gender considerations into budgeting and planning can deliver a broad range of benefits, including boosting economic development, improving people’s wellbeing and promoting their rights, and improving transparency and accountability. The research that informed this briefing paper has demonstrated that, while women and men in Myanmar are keen to participate

in discussions and decision making, they are frequently excluded from planning and budgetary processes at all levels. Moreover, women’s voices are excluded most pervasively and systematically. Consequently the country’s budget is currently ‘gender-blind’ and completely overlooks women’s needs – an omission that will seriously undermine Myanmar’s emerging commitments to achieving gender equality.

By publishing its first Citizens Budget,³⁵ Myanmar’s government has initiated steps to implementing a system that begins to invite participatory planning and budgeting. However, the as yet unfulfilled need to engage multiple actors – including ethnic armed groups and the parallel systems of government they often occupy – remains a hurdle that continues to challenge the country’s efforts to strengthen civic faith in institutional systems.

Myanmar’s recent democratic transition has come under close international scrutiny. While the election in November 2015, which saw a landslide victory for the National League of Democracy, was welcomed by the international community, concrete and measurable progress in women’s rights and gender equality will be seen as true indicators of change. Ultimately, the success of efforts towards achieving gender-responsive budgets will test the durability of Myanmar’s democratic fabric.

The Government of Myanmar may also want to consider additional measures that could promote women’s participation at the local level, as well as strengthen accountability. Two priorities could be:

- to restore the position of village head/100 household head in rural areas. Although this position was officially abolished in 2012, village heads continue to play an important role, and it is beneficial that they do so. It would be better for this position to be officially recognized, and possibly for the people occupying this position to receive a small salary;
- to make the position of township administrator an elected one. Township administrators already wield considerable influence on local budgets, and local governance more broadly. As decentralization processes continue, their power is likely to increase. Making this position an elected one could increase local accountability and promote citizen engagement with local governance processes.

END NOTES

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2. Practical Gender Needs: These are visible, often include improved living conditions, health, education, and do not necessarily challenge social and cultural norms that perpetuate gender inequality. Strategic Gender Needs: These are long-term and challenge traditional concepts of women being "subordinate" and may include "issues such as legal rights, domestic violence, equal wages, and women's control over their bodies". (ActionAid. 2013. Women's Rights and HRBA Training Manual).
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