DATA FOR GENDER-RESPONSIVE BUDGETING

Research Methodology

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This research methodology was commissioned by Oxfam to contribute to the development of our programme work in the area of gender-responsive budgeting/fiscal justice for women and girls. The expressed views are those of the author and not necessarily those of Oxfam.

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Gender is a term used to mean different things. It is used to refer to a hierarchical social structure, an internal sense of identity and as a synonym for sex. This complicates discussion in the area of data collection.

For the purposes of this guideline by the Women’s Budget Group (WBG), the term gender is defined as ‘the social attributes and opportunities associated with being male and female’ which determine ‘what is expected, allowed and valued in a woman or a man in a given context’ and are socially constructed and learned through socialization (UN Women). Gendered roles create a hierarchy in which men have greater rights, entitlement, and opportunity to access resources than women.

Progress on equality has been built on the collection and analysis of data that can identify patterns of discrimination faced by specific groups. For that reason, Oxfam and the WBG believe it is important for public bodies to collect data disaggregated by sex, i.e. men and women. Without statistics that are routinely disaggregated by sex we cannot know the full extent of discrimination or harm faced by women.

Our efforts to collect sex-based data do not undermine the importance of collecting data on transgender/transsexual and intersex people, which we recognize are important to identify and tackle the discrimination and harm faced by them. However, there is a lack of consensus both in the development sector and beyond about whether and how gender identity data should be collected and recorded.

Currently, no European country collects gender identity data in their census. The International Census Forum, which includes statistical agencies in the United Kingdom, United States, Canada, New Zealand and Australia are dealing with the issues around how to collect population data on these topics. In the UK, the Office for National Statistics is considering a voluntary question about gender identity for those aged over 16 in the 2021 census, while maintaining a binary male/female sex question. None of these countries have yet produced population counts for these categories through their national censuses. In India, the census collects data on three categories; female, male and a voluntary category for people with other gender identities (such as Hijras and other transgender groups) for both adults and children, including those aged 0-6. In addition (as with data on sexuality) there can be a tension between collection of accurate data and ensuring the privacy and safety of transgender/transsexual people.

Oxfam is working to build clear, accurate, and inclusive definitions combined with safe and ethical approaches to data collection on transgender people but they are not yet available to integrate these into this Research Methodology. In the meantime, it is – and will continue to be – important to support Oxfam staff and partners wishing to deepen their analysis of the impacts of budgeting on gender equality through the disaggregation of sex and understanding of the social attributes and opportunities associated with being male and female; this Research Methodology supports this effort.
1 INTRODUCTION

The collection and analysis of sex-disaggregated data (that is data that is broken down to show differences between females and males) is central to Gender-Responsive Budgeting (GRB) initiatives. GRB initiatives often involve an analysis of the impact of budgets or parts of budgets on different groups of women and men disaggregated by other variables such as income, race/ethnicity, sexuality, disability, age, and whether they live in rural or urban areas.

Detailed data is important because it helps us see the situation of different groups of people as well as how inequalities intersect to make some groups particularly more vulnerable than others, and the likely impact that policy changes will have on them. This in turn can help ensure that policy reduces rather than exacerbates inequality. For example, if a government wishes to improve the education of girls it will need data on the number of girls already in education, the education level different groups of girls reach, the number of school places compared to the number of school age people in the population, where schools are situated and transport links to those schools, parental attitudes to the education of girls and boys and so on. If fees are charged for education, then the government will need data on household incomes to assess whether fees act as a barrier to girls’ education. Some of this data will be quantitative (based on numbers), and some qualitative (for example using interviews to explore attitudes and experiences that cannot be captured by numbers). In the case of education, qualitative interviews with girls and young women and their families might also reveal less expected reasons why girls do not participate in education such as sexual harassment in or around schools, lack of access to menstrual products, pregnancy, or heavy unpaid or paid work care or domestic responsibilities that encroach on school time or performance.

This methodology sets out the different types of data that would support GRB initiatives taken at different stages of the budget process. It consists of two parts. The first part sets out the data that might be needed for different GRB initiatives. The second part sets out what different actors can do to collect or promote the collection of data and different types of study that might be used. The methodology is intended to support Oxfam staff and partners engaging in the analysis of whether budgets are gender-responsive.4
2 DATA NEEDED FOR DIFFERENT INITIATIVES

As set out in the WBG and Oxfam short guide on GRB and the GRB budget cycle (shown below), a typical budget comprises a number stages. Some GRB initiatives focus on the whole budget process, but many focus on one or two stages. Some involve an analysis of the whole budget, others focus on areas of the budget such as health spending and others still, focus on issues that need to be addressed by budgets such as fulfilment of sexual and reproductive health and rights. For all stages of the cycle, the type of data a government department or civil society group will collect and analyse will depend on the data currently available, and the capacity of those doing this work.

When thinking about the data that might be needed for GRB it is helpful to think in terms of the questions that need to be asked at different stages of the budget. These questions include:

- What is the current situation of women and men, and different groups of women and men, broken down by income/class, ethnicity, disability, for example?
- What are the needs and priorities of women and men, broken down by income/class, ethnicity, disability for example?
- How is government money raised, and what impact will this have?
- How is money spent? This can be broken down into:
  - Analysis of budget for targeted and general expenditure;
  - Analysis of services provided as a result of these budgets.
- What happens as a result of this spending? This can be broken down into:
  - Analysis of likely impact on gender equality including income, wealth, employment, health outcomes, time use, etc.
  - Monitoring of actual impact including income, wealth, employment, health outcomes, time use, etc.

2.1 WHAT IS THE CURRENT SITUATION?

To develop policies to promote gender equality, governments must first assess the situation of women and men, and girls and boys. This might involve collecting and analysing data on a range of issues including but not limited to:

- Incomes (from employment, self-employment, investment income, social security payments and so on);
- Earnings/pay in terms of both pay per hour, and average monthly or annual incomes;
- Wealth including savings, investments, ownership of property, land etc.;
- Employment patterns, full-time or part-time employment, self-employment, unemployment rates, hours worked, seniority;
- Company ownership;

(continued p 7)
Figure 1: The GRB Budget Cycle – Different Stages of the Process

• Conditions of work, safety, accident rates, withholding of wages, sexual harassment at work, unionization;
• Employment by sector – proportion of workers in each sector that are women and men;
• Participation in education, highest level of qualifications, and subjects studied;
• Time use, including time spent on unpaid work such as on care work, domestic work, subsistence farming, voluntary work in the community;
• Health, including rates of physical or mental illness, disability, life expectancy, sexual and reproductive health;
• Housing, including ownership/private renting/public housing, security of tenure, housing costs, eviction rates, over-crowding, housing conditions;
• Access to public services including health, education etc;
• Access to utilities, including water and sanitation, electricity and cooking fuel, transport infrastructure;
• Spending patterns, including spending on housing, essential goods and services as a proportion of income;
• Rates of domestic and sexual violence and abuse, both reported to police and un-reported;
• Conviction rates for domestic and sexual violence and abuse;
• Social attitudes, particularly to gender equality, education of girls etc.

This data will not only help identify different needs but can also be used to assess the likely impact that budgets will have. For example, if a large amount of time is spent by women on domestic work including water collection and there is a low percentage of households with access to piped water, then better access to water could be identified as a need that budgets should address.

2.2 HOW IS GOVERNMENT MONEY RAISED AND WHAT IMPACT WILL THIS HAVE?

Different forms of revenue raising will have different impacts on men and women.
• Data on numbers of men and women liable to pay income tax, and levels of tax paid will show who will gain and lose if income tax is raised or lowered;
• Data on spending patterns and spending on goods and services as a proportion of income will show who will gain and lose from a change in the level of sales tax;
• Data on company ownership will show who will gain and lose by changes to corporation tax.
• Data on household income, expenditure as a proportion of income and social attitudes to gender equality will show the impact of an increase in user fees for services. For example, if fees for education are increased then it will be important to know not only which households may find these difficult to afford, but also whether some households might prioritize education of boys over education of girls, over education of gender minorities.
2.3 HOW IS MONEY SPENT?

Expenditure can be broken down into:

- **Spending targeted solely at one sex.** This could include parts of larger budgets (for example expenditure on pregnancy and childbirth as part of a wider health programme).

- **Spending targeted at reducing diverse forms of gender inequality** (equal opportunities training, sensitization campaigns about VAWG, funds for women’s access to justice, for example).

- **Other spending.** This may include larger budgets such as health or education that have elements which are spent specifically on girls/women or boys/men. Examples might include budgets to promote public participation in sport/exercise which fund single sex sport facilities. It will also include expenditure on services that women might need more than men (for example health services as a result of maternity).

- The data needed for this stage should be available from government budgets. If a government does not publish sufficient information to analyse spending, then civil society has a role in lobbying them to do this. It can also develop or share methods and examples of how such data has been collected by other governments or institutions.

2.4 WHAT IS LIKELY TO HAPPEN BECAUSE OF THIS SPENDING?

Assessing the likely beneficiaries of general expenditure requires data on the use of the service. For example, looking at how many children from each sex are enrolled in schools, or what the breakdown is for the use of health services.

It may be important to break down this data further (by age, sexual orientation, ethnicity, rural/urban etc). This may highlight groups that are likely to experience disadvantage (for example girls in rural areas in the case of secondary school enrolment).

Analysis of expenditure provides information about inputs. It does not explain why there might be a difference in levels of use of a service that may need to be addressed. This may relate to differing levels of need (for example care for the elderly may predominantly be used by women because women live longer than men and because men tend to marry women of a younger age, leaving women over represented in the group needing eldercare). It may relate to social norms and attitudes (for example the undervaluing of girls’ education meaning parents of girls are less likely to ensure they attend school). Or it may relate to expenditure in other areas (for example, women are less likely to own or drive a car and are therefore more dependent on public transport than men, and they are at greater risk of violence while walking at night). They therefore may not access the health services they need, if there is insufficient spending on public transport and lighting infrastructure.

Some of these likely differences can be assessed by analysing statistical data. However qualitative data (from longer interviews or focus groups) can highlight the relationship between spending in one area and outcomes in another, for example showing that lack of transport is a barrier to access to health or education services. It can also reveal where the use of services varies because the services themselves do not meet the needs of particular groups. For example, support services for small business owners may not benefit women small business owners if they fail to take into account that many of these women will have unpaid caring responsibilities that mean that they cannot attend meetings at certain times of day. Parental leave support is not routinely available to informal workers even though it is their parental status that may be forcing them to work informally.
This sort of qualitative analysis should be carried out as part of the policy making process by a government. Where this does not happen, civil society can play an important role through conducting local research with women about their use of services, barriers to service use and how their behaviour and expectations that society places on different genders might change because of a change in policy.

2.5 ACTUAL IMPACT OF SPENDING

Monitoring the actual impact of government policy requires ongoing data collection so that the situation of and inequalities between sexes can be tracked over time. Civil society groups can compare data over time to produce reports showing how the situation of women has changed. Qualitative research can also highlight unintended consequences of policies and the impact of policy changes on the lives of women and men.

Civil society groups can also monitor whether promised spending in a particular area results in local service delivery.
2.6 CATEGORIES FOR ANALYSING IMPACTS OF SPENDING AND TAXATION

The following table offers a useful structure for analysing the extent to which budget proposals meet both the immediate and strategic needs of women and men. It sets out gender integration categories.\(^7\)

<table>
<thead>
<tr>
<th>Gender - unaware</th>
<th>The outcome recognizes no difference between women and men. E.g. ‘poor people are….’). Examples:</th>
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<tbody>
<tr>
<td></td>
<td>• Improved access and quality of free healthcare services in eight regions of Russia;</td>
</tr>
<tr>
<td></td>
<td>• Local institutions in Armenia address needs and concerns of poor people effectively.</td>
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| Gender-neutral   | Outcome refers to ‘women and men’ and targets both sexes to meet their practical gender needs – which are understood to be/expressed as the same for women and men. Practical needs might include: Water provision, healthcare provision, opportunities to earn an income to provide for the household. **Unlike a gender-unaware programme, a gender neutral programme has strategies which recognize differences in society** to ensure the programme effectively reaches both women and men (e.g. using female community mobilizers in conservative contexts, so that women get programme information) but the **outcome sought is not specific to women or men’s different needs or aspirations**. The outcome **does not challenge the existing gender division of labour or women’s subordinate position** in society. Example: |
|                  | • Rural vulnerable men and women in 10 municipalities in Central Azerbaijan (Barda, Tartar and Agjabedi districts) have easy access to higher quality and affordable potable water. |
|                  | • Vulnerable men and women in target areas have increased access to nutritionally diverse food resources with associated reduction in food-related negative coping strategies. |
|                  | NB – Clearly the outcome alone does not tell us if the programme is actually gender neutral. The programme could still be gender unaware – but at least by mentioning women and men explicitly there is a commitment to an outcome that benefits both. |

| Gender-specific  | This programme outcome implies a **knowledge or understanding of gender differences in order to respond to the practical gender needs of either men or women**. E.g. knowledge that female-headed households have less income, or that men and boys face greater threat of detention or arrest. The outcome stated **works within the existing gender division of roles and responsibilities**. Example: |
|                  | • Improved access to financial/non-financial services for entrepreneurs: especially women and young people living in poverty; |
• 4000 vulnerable widows have access to financial welfare support in three governorates in Iraq by 2015;
• Income of farmers (mainly women-led households) increased through introduction of new technologies and establishment of new market linkages;
• Government increased state budget to health sector in GDP and prioritize socially vulnerable groups, including women, refugees, and poorest people to have access to affordable and quality healthcare services.

| Gender-transformative | These outcomes **address women’s strategic gender needs**. These are needs which exist because of women’s subordinate status. They vary in different context but might include gender divisions of power, labour or control and may include issue like legal rights, domestic violence, and equal wages. Policy change goals are **explicit about reform of discriminatory practices and transforming the existing distributions of resources and responsibilities** to create and more balanced and equitable relationship between women and men. Change could be at a number of different levels – and in a number of different spheres. For example, structural or cultural change – the outcome could be directed at the **value assigned to women in society, and the social, economic and political images of women**. The outcome could be about relational or political change – e.g. relating to the **transformation of power relationships between men and women, the sexual division of labour, and/or and women’s position in society**. Change could be small or large – in recognition that change happens incrementally. Examples:

  • Women are more confident and comfortable speaking in public.
  • Women and girls will have increased awareness of their political and socio-economic rights and are more confident to voice their rights and play leadership roles at all levels (household, community, national, regional).
  • Women spend less time on housework and caring responsibilities and have more leisure/sleeping time.
  • Women have increased influence and control over economic decision making at household, enterprise, societal and policy levels.
  • Men and boys’ attitudes and practices related to violence against women changes positively.
  • A diversity of women’s organizations and their allies will have increased skills, resources and capacity to advocate a women’s rights agenda with a collective voice and influence decision-making.
  • Changes in attitudes and beliefs about the role of women in agriculture, at both household and policy levels.

  NB – If there is doubt about whether a change is ‘transformative’ or has transformative potential – have a look at the overall impact statement of the programme. Does the impact statement imply that the outcome is a step towards gender equality and transformation of gender relations? |
3 WHAT DIFFERENT ACTORS CAN DO

3.1 ROLE OF DIFFERENT ACTORS IN DATA COLLECTION AND ANALYSIS

**Governments** that wish to introduce gender-responsive budgeting need to collect and analyse sex-disaggregated data in order to assess the impact of their budgets and other economic policies on gender equality and the well-being of women.

**Civil society organizations** can:
- Lobby government to collect, analyse and publish data disaggregated by sex;
- Lobby government to collect, analyse and publish data disaggregated by ethnicity, sexual diversity and gender identity, race, income, disability, age and so on;
- Lobby government to conduct and publish intersectional analysis (for example looking at the specific experience of disabled women, or men from a particular ethnic group);
- Highlight issues with official government data, and promote best practice to ensure accurate, up to date data is available;
- Either alone, or in partnership with academics, use government statistics to carry out their own analysis;
- Either alone, or in partnership with academics, carry out their own data collection/research to fill gaps in official data;
- Either alone, or in partnership with academics, carry out qualitative research to highlight likely or actual impacts of government policy.

**International Non-Government Organizations** that wish to promote GRB initiatives can:
- Lobby government to collect, analyse and publish data disaggregated by sex;
- Lobby government to collect, analyse and publish data disaggregated by ethnicity, sexual diversity and gender identity, race, income, disability, age and so on;
- Lobby government to conduct and publish intersectional analysis (for example looking at the specific experience of disabled women, or men from a particular ethnic group);
- Highlight issues with official government data, and promote best practice to ensure accurate, up to date data is available;
- Either alone, or in partnership with academics, use government data to carry out their own analysis;
- Either alone, or in partnership with academics, carry out their own research/data collection to fill gaps in official data;
- Either alone, or in partnership with academics, carry out qualitative research to highlight likely or actual impacts of government policy;
- Provide technical assistance to governments and/or civil society groups on the collection and analysis of gender disaggregated data;
• Promote international best practice in the collection and analysis of gender disaggregated data.

3.2 TYPES OF SURVEYS

National level surveys (for example census)

These are the responsibility of government and are carried out by statistical bodies. These can provide extremely large data sets; allowing data to be broken down by locality as well as a range of demographic information. The last UK census for example asked 56 questions about work, health, national identity, passports held, ethnic background, education, second homes, language, religion and marital status. The census is usually carried out at set intervals, allowing comparisons to be made over time. The South Africa census was carried out in 2001 and 2011, with smaller community surveys completed in between. Note that census data is not consistently carried out in many countries. It is important to find out when the latest census was held and what information was collected.

If the government makes this data available, then this can be analysed by academics and civil society organizations. Where information is not routinely made available, requests under freedom of access to information laws can help. Academics and civil society organizations may also be involved in advising on census questions.

Administrative data

The collection of administrative data is the responsibility of national or local government or public bodies. It would include data from schools about the number of pupils registered, from hospitals about number of patients treated and so on. If this data is published then it can be analysed by academics and civil society organizations. Academics and civil society organizations may request administrative data from public bodies for their own research. For example, police crime reports have been accessed to better understand the rates of sexual violence, in the context of UK budget allocations to tackle violence against women and girls.

Large-scale surveys (for example surveys of use of services, social attitudes etc.)

These may be carried out by public bodies, academic institutions or private polling companies. Donors and NGOs may also commission such surveys. Surveys are based on asking individuals or households about key variables. In the case of GRB, relevant variables could include people’s income, time use, or use of services. They generally provide large data sets that can be broken down by different demographic factors (gender, age, income, ethnicity, location and so on), but may only produce subsets of data that are too small if combining several factors. Examples of such surveys include Malawi’s official integrated household survey and demographic and health survey.

These surveys may also include social attitudes surveys, opinion polls etc. on carried out by private companies. For example, surveys can include information on whether people believe certain behaviours can justify violent behaviour towards women by men. An example is provided by a large-scale survey conducted by the Australian National University and Oxfam, covering 11 high and middle income countries looking at sex-disaggregated perceptions about economic inequality.8
Local surveys (for example use of local services)

These may be carried out by local government or civil society organizations or academic institutions. They may include surveys of individuals or households, or surveys of public bodies to collect more detailed data than might be available from nationally published administrative data. For example, local authority surveys commonly cover housing, access to water and sanitation and other local authority service areas.

Small scale surveys

These include qualitative and quantitative research carried out by academics and civil society organizations. For example, women’s organizations from the UK city of Coventry held focus group discussions with local women to gather qualitative data on the impact of UK budget cuts on women from black and minority ethnic groups. In general, small scale surveys could include:

• Telephone surveys;
• Street surveys;
• Going house to house in a small area;
• Interviews or focus groups with members of a particular group.
Oxfam’s Household Care Surveys (HCS)

The HCS aims to measure adults’ and children’s patterns of time use, and factors that could influence the levels and distribution of care work within the household. Caring for people and domestic work such as cooking, cleaning and fetching water, is essential for personal wellbeing and survival. But across the world, care work is overwhelmingly done by women and girls, which restricts their opportunities for education, employment, political engagement and leisure. Unpaid care work contributes to the market economy through maintaining a healthy, productive workforce, but government and private sector policy makers rarely recognize their duty to address unequal unpaid care work. However, evidence of what works to reduce and redistribute care work in poor communities remains limited. In order to better understand how to address inequalities in care and advocate for policy and budgetary change, accurate measures of care work hours are crucial.

An HCS survey of the Philippines, Uganda and Zimbabwe was completed in 2017. Based on responses from 4,734 women, men, boys and girls from 1,688 households, the study tests which infrastructure, equipment and other factors influence care-work patterns. The research finds that access to improved water sources is associated with reductions in hours of care work, and household equipment facilitates men’s participation in care. Women report injuries and harm linked to heavy workloads. Perceptions of care work, community expectations and fear of sanctions for deviating from gendered care roles, i.e. social norms regarding gendered care roles, play an essential part in maintaining the gendered division of care work. Overall, the research suggests that if we want to sustainably address care issues as a critical component of women’s empowerment, we need interventions that provide the means to reduce unpaid care workloads (e.g. water infrastructure, equipment) at the same time as they support change in how people think about care work.

Survey Demographics

<table>
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<tr>
<th>WHERE?</th>
<th>WHO?</th>
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<tr>
<td>Philippines (5 provinces)</td>
<td>1,688 households</td>
</tr>
<tr>
<td>Uganda (3 districts)</td>
<td>4,734 respondents</td>
</tr>
<tr>
<td>Zimbabwe (3 districts)</td>
<td>1,688 women and 1,367 men</td>
</tr>
<tr>
<td>[!] Samples are not nationally representative</td>
<td>1,679 children and adolescents (8 to 21 years old)</td>
</tr>
</tbody>
</table>
3.3 DATA ISSUES TO CONSIDER

Data collection is not simply a technical process. The choice of the questions to ask, whose experience is collected and how data is presented will reflect the priorities of those collecting the data. Official government statistics on both income and use of services may be collected at a household rather than individual level, hiding differences within households. However even if data is only available at a household level it is still possible to analyse the differences between female and male headed households.

Government statistics are likely to exclude sections of the population. People working in the informal economy may be excluded from data on work and pay. Data collection may be better in some areas than others (for example there may be more data on people from urban than rural areas).

Some people, such as gender, religious or ethnic minorities, may be wary of providing information to any ‘official’ body, particularly if they are in a vulnerable situation or a group that has suffered discrimination from public authorities.

One strategy to address data gaps and exclusion is to fund civil society groups to collect data from groups that might otherwise be excluded. However, the choice of which civil society groups to fund may influence the data that are produced.

Domestic and sexual violence is widely under-reported. In the UK for example it is estimated that only one in ten women who are raped report this to the police. This means that data on reported crime cannot be relied upon for accurate figures on the rates of domestic and sexual violence. Some strategies to improve data in this area include carrying out large scale population surveys of experience of crime in the last year or over a lifetime, and including self-completion, anonymized sections on under-reported crime.

3.4 IMPORTANCE OF DATA COLLECTION PROCESS

It is important to consider the process of data collection as well as the outcome hoped for. Issues to consider include:

- Participants’ willingness to share details of their lives may depend on who the interviewer is. For example, women may be more willing to talk to other women than to a male interviewer. However other differences in background such as income or ethnicity may be as or more significant than gender.
- Household level surveys may be completed by the ‘head of household’, more usually a man and almost certainly the person with power over others in the household, so may not capture the experiences and priorities of others within the household.
- The timing, length and location of interviews, focus groups and so on can create a barrier to participation. Some people may not be available at certain times of day, or lack the time to take part in a long interview. They may not be able to afford transport needed to participate safely.
- Interviewees may be unwilling to discuss what they consider to be private business in a public place, or in settings where there are hierarchies of power or somewhere where there is a risk of being overheard. There may be cultural barriers to women speaking in mixed groups or speaking on certain topics that are considered the business of men or children/adolescents speaking in the presence of older participants.
- The groups being researched should themselves be able to participate during different stages of the research cycle, including defining the research agenda, analysis, validation workshops, and use of the research results.10
Gender stereotypes/norms can affect what type of data we collect and whom we collect it from: for example, the assumption that men are the breadwinners and women are housewives. The assumption that informal and unpaid care work are less productive than formal market work has influenced the collection of employment data privileging main jobs or activities over secondary, seasonal and unpaid jobs.

Researchers have to be reflexive and aware of their own gender assumptions, biases, and power as a researcher.

Research ethics must be adhered to – see Oxfam’s ethics research guidelines.11

Safeguarding must be ensured. 12

4 FURTHER RESOURCES

- The World Bank gender data portal provides gender disaggregated data broken down by country, region and a series of indicators.
- The UN Gender Data Portal makes accessible a set of qualitative and quantitative indicators for gender equality and women’s empowerment.
- There is a useful brief guide to gender-responsive data collection, focusing on agriculture but many of the recommendations are more generally applicable. See Elias M (2013) Practical Tips for Conducting Gender-responsive Data Collection. Biodiversity International, Rome.
- There are other standards for gender data, as well as toolkits such as this Agri-Gender Statistics Toolkit (FAO, 2016).
NOTES


5 Ibid.

6 A typical budget comprises the following stages: income projections, setting out departmental spending proposals, cabinet agreement on overall budget, parliament debates and agrees budget, funds released to departments, budget enacted by departments, audit of spending and revenue raising, and monitoring of outcomes.


9 Women's organizations from the UK city of Coventry held focus group discussions with local women to gather qualitative data on the impact of UK budget cuts on women from black and minority ethnic groups. See *Intersecting Inequalities: The Impact of Intersectionality on Black and Ethnic Minority Women in the UK*. Retrieved April 2019 from <https://www.runnymedetrust.org/uploads/PressReleases/Correct%20WBG%20report%20for%20Microsite.pdf>


