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**Thailand: Gender Budgeting Action Plan**

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# Thailand: Gender Budgeting Action Plan

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Thailand set out a commitment to introduce gender budgeting in its 2017 Constitution. This Gender Budgeting Action Plan, prepared at the request of the Thai government, assesses the extent to which the necessary foundations are in place to develop and implement an effective approach to gender budgeting. It also proposes a path forward for Thailand to roll out an incremental approach to gender budgeting, grounded upon international standards set by the OECD. This work is carried out in the context of the OECD's Thailand Country Programme.

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## Acronyms and abbreviations

ASEAN	Association of Southeast Asian Nations
CEDAW	Convention on the Elimination of All Forms of Discrimination against Women
CGEO	Chief gender equality officer
CSO	Civil society organisation
DWF	Department for Women's Affairs and Family Development
GAD	Gender and development
GBA+	Gender-Based Analysis Plus
GRPB	Gender-responsive participative budgeting
KorSorSor	Committee on the Promotion of the Improvement of the Status of Women
KorYorSor	National Committee on the Policy and Strategy for the Advancement of Women
KPI	King Prajadhipok's Institute
LGBT	Lesbian, gay, bisexual, trans
OECD	Organisation for Economic Cooperation and Development
PBO	Parliamentary Budget Office
SorTorPor	Committee on Gender Equality Promotion
WorLorPor	Committee on Consideration of Unfair Gender Discrimination

## The Gender budgeting Action Plan

Gender equality in Thailand has improved over recent decades. There has been notable progress in education enrolment and completion rates among women and a reduction in the proportion of women living in poverty. Compared to other South East Asian countries, Thailand ranks relatively high in terms of gender equality in several domains, particularly education and corporate leadership. However, persistent gender gaps remain in relation to women's representation in political life, formal participation in the labour force and wages. In addition, gender inequalities tend to be exacerbated for women of rural; indigenous; migrant; and/or ethnic, religious and sexual minority backgrounds, as well as women with disabilities. A key challenge to overcoming these inequalities are societal perceptions about the role of men and women in public and family life.

The Thai government has expressed its commitment to overcoming gender inequalities through legal provisions. In 2007, the government passed the Protection of Victims of Domestic Violence Act and amended its criminal code to criminalise marital rape to combat gender-based violence. The Gender Equality Act, adopted in 2015, was the first legal instrument in Thailand to both define and prohibit gender discrimination. Since then, provisions in the 2017 Constitution also prohibit discrimination on the grounds of sex and affirm the principle of equality between men and women. The 2017 Constitution also set out a commitment to introduce gender budgeting. In response to the constitutional requirement relating to gender budgeting, the Budget Bureau has asked spending ministries to indicate on their budget request forms whether individual budget requests have a gender impact.

This Action Plan, which was prepared by the OECD at the request of the Thai government, recommends that Thailand leverage existing foundations across government to develop gender budgeting. One of these is the national gender equality strategy, in the form of the Women's Development Strategy (2017-2021). This strategy sets out goals, objectives and targets in the area of gender equality. Another foundation is the four gender equality committees, particularly the National Committee on the Policy and Strategy for the Advancement of Women (KorYorSor), chaired by the Prime Minister, and the Committee for Promoting the Improvement of the Status of Women (KorSorSor), which supports KorYorSor in implementation. The Department for Women's Affairs and Family Development (DWF) will also be a key stakeholder, and can help support implementation with its *Gender Responsive Budgeting Handbook*, which it plans to revise in 2020. Chief gender equality officers (CGEOs) and gender focal points, which exist across ministries to help promote gender equality, should also play an important role.

While these foundations are helpful, the Thai government also faces a number of hurdles in further implementing gender budgeting. The Women's Development Strategy was developed under the framework of the 20-year National Strategy and linked master plans, which are further articulated in a 5-year National Economic and Social Development Plan and guide government planning efforts. However, targets in the Women's Development Strategy and the National Economic and Social Development Plan could be more closely aligned so that the planning system better supports the implementation of the Women's Development Strategy. The tools for implementing gender budgeting are little developed, and there is limited understanding across government officials of what gender budgeting is and how it can be implemented. Stakeholder interviews found that most government officials are of the view that gender budgeting means implementing programmes for women. There is a lack of awareness that other government programmes can have a direct or indirect impact on gender equality. In addition, there are key gaps in the availability of gender-disaggregated data, important for understanding gender needs and informing policy development.

## 1. Gender equality in Thailand

The status of gender equality has improved in Thailand over the past 20 years. Major achievements have been made to enhance equity legislation and improve the livelihoods of women. Compared to other South East Asian countries, Thailand ranks relatively high in terms of gender equality in several domains, particularly education and corporate leadership. Nevertheless, challenges remain, especially in terms of women's representation in political and public life, the gender pay gap, and violence against women. Of particular concern, too, are the continued disadvantages faced by women of rural; indigenous; migrant; and/or ethnic, religious and sexual minority backgrounds, as well as women with disabilities.

Thailand has made significant progress in enshrining gender equality into its legal framework (Box 1). Adopted in 2017, the Constitution prohibits discrimination on the grounds of sex and affirms the principle of equality between men and women (Section 27) (Government of Thailand, 2017<sup>[11]</sup>). Also significant was the adoption of the Gender Equality Act in 2015, the first legal instrument in Thailand to both define and prohibit gender discrimination. The act prohibits “unfair gender discrimination”, which is defined as any discrimination, direct or indirect, that results from “the fact that the person is male or female or of a different appearance from his/her own sex by birth” (Section 3). The inclusiveness of this definition is important to note, as it covers discrimination against those whose gender identity is different from their sex assigned at birth.

### Box 1. Legal framework for gender equality in Thailand

According to the Constitution of the Kingdom of Thailand 2017, Section 4 states that human dignity, rights, liberties and equality of the people shall be protected. Thai people shall enjoy equal protection under this Constitution.

Section 27 states that all persons are equal before the law, and shall have rights and liberties and be protected equally under the law. Men and women shall enjoy equal rights. Unjust discrimination against a person on the grounds of differences in origin, race, language, sex, age, disability, physical or health condition, personal status, economic and social standing, religious belief, education, or political view that is not contrary to the provisions of the Constitution, or on any other grounds shall not be permitted.

Section 71, Paragraph 3 states that the state should provide assistance to children, youth, women, the elderly, persons with disabilities, indigent persons and underprivileged persons so that they may have quality living, and shall protect such persons from violence or unfair treatment, as well as provide treatment, rehabilitation and remedies to such injured.

Section 17 Paragraph 1 of the Gender Equality Act, B.E. 2558 (2015) states that prescribing policies, ordinances, rules, notifications, measures, projects or procedures for state agencies, private organisations or any person which appear to discriminate unfairly by gender shall be prohibited.

Cabinet Resolution on 20 March 2555 B.E. (2012) allows male civil servants and government employees to have paternity leave and the right to receive salary during this leave, not exceeding 15 business days.

Section 15 of the Labour Protection Act, B.E. 2541 (1998) stipulates “An employer shall treat male and female employees equally in their employment, except where the employer is prevented by the nature or conditions of the work from doing so.”

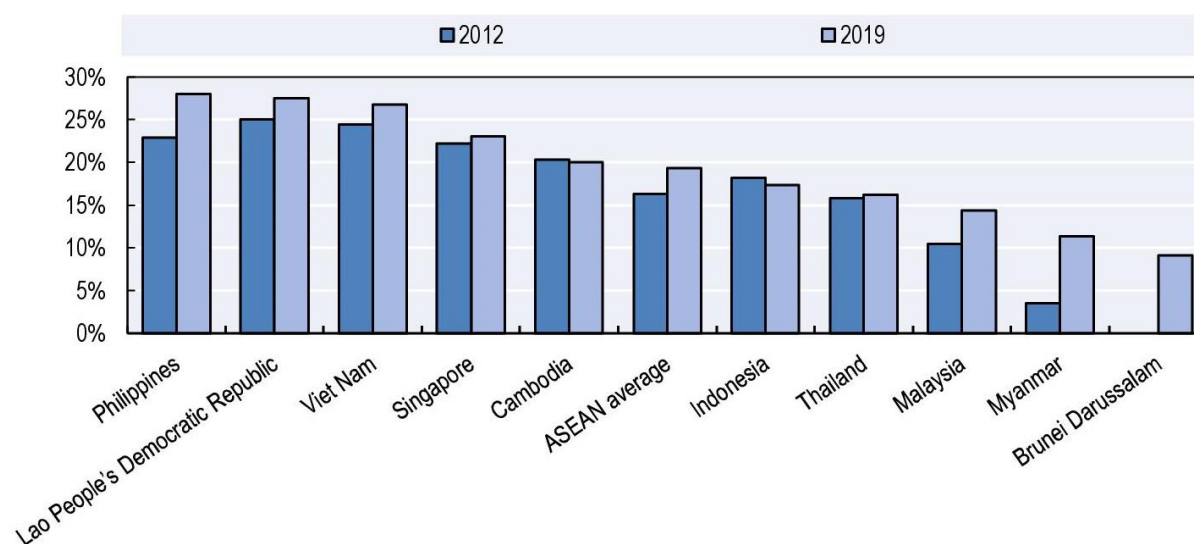
Source: Information provided by the government of Thailand in response to the OECD Survey of Gender Budgeting in Thailand, 2019.

Over recent years, Thailand has improved the livelihoods of women in two important ways. First, it has taken steps to increase educational enrolment and completion rates among women. Nowadays, girls enrol and complete primary and secondary education at more or less the same rates as boys (World Bank, n.d.<sup>[2]</sup>). Young women are also more likely to attend and finish university (World Bank, n.d.<sup>[2]</sup>). Second, Thailand has made notable progress in reducing the number of women living in poverty. In 2015, 7% of all Thai women lived in poverty, down from 16% in 2010 and 41% in 2000 (NSO, n.d.<sup>[3]</sup>). However, women of rural, indigenous, migrant, and/or ethnic and religious minority backgrounds remain disproportionately disadvantaged in Thai society. Women living in rural areas, for example, are more likely to be impoverished: 9% of them live in poverty compared to 5% of urban women (NSO, n.d.<sup>[3]</sup>). In addition, women of such backgrounds often have less access to education, health care and justice (CEDAW, 2017<sup>[4]</sup>).

Progress has been limited in terms of women's representation in political and public life over the last two decades; Thailand has not achieved 30% of women in leadership positions, the minimum target recommended by international standards.<sup>1</sup> Women's share of seats in the House of Representatives has doubled since 2001. However, women still hold only 16.2% of seats, which they achieved following the 2019 general election cycle (IPU, 2019<sup>[5]</sup>). The 2019 outcome represented a very slight increase from the 2011 elections – whose results were the last to be upheld before 2019 – in which women won 15.8% of seats. In comparison, women's representation, on average, increased by three percentage points across the Association of Southeast Asian Nations (ASEAN) between 2012 and 2019. As of now, Thailand ranks seventh in terms of women's representation in parliament among the ten ASEAN member states (Figure 1). The Constitution does permit the use of temporary affirmative action measures to help level the electoral playing field between men and women (Section 27) and, in fact, directs political parties to consider "equality between men and women" in the preparation of candidate lists for legislative elections (Section 90). Nevertheless, the legal framework for elections does not mandate gender parity in candidate lists, nor does it provide any financial incentives to political parties in order to increase gender equality among candidates (International IDEA, 2019<sup>[6]</sup>).

**Figure 1. Percentage of women in parliament, 2012 vs. 2019**

Lower or single house parliaments



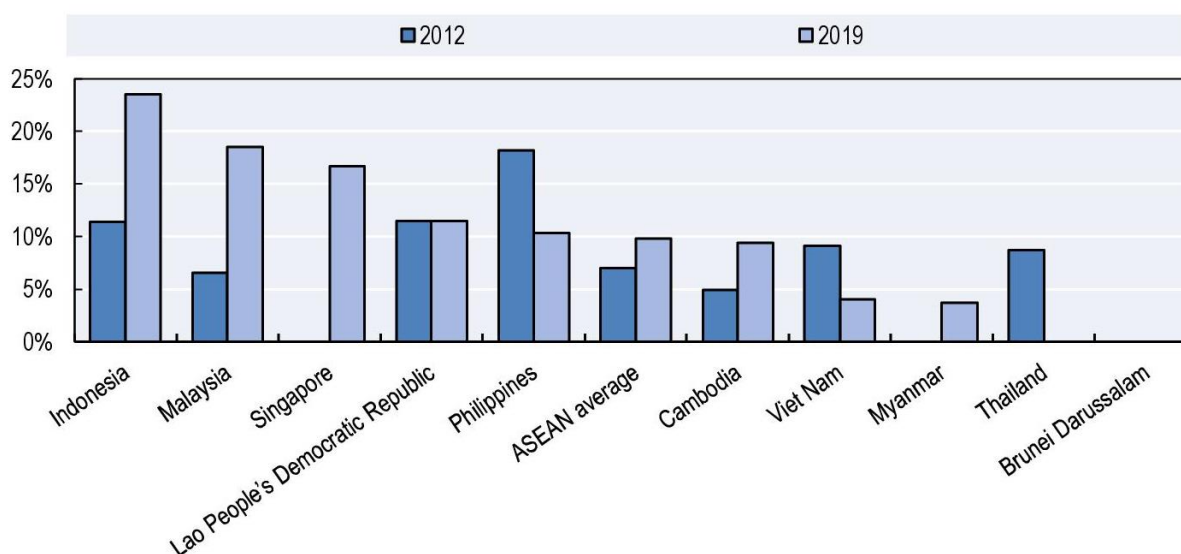
Note: Brunei Darussalam had no women in parliament in 2012.

Source: IPU (2019<sup>[5]</sup>).

The representation of women within the Thai Cabinet is also low. The current Cabinet, formed in July 2017, comprises 36 members and only 3 (8.3%) are women. Furthermore, women hold no ministerial positions – a setback from 2017 when 11.1% of ministers were women (IPU, 2019<sup>[7]</sup>). In comparison, the ASEAN average for women ministers is 10% (Figure 2).

An area where gender equality in public life has advanced more is the civil service. As of January 2017, women composed 66% of Thailand’s civil service. The civil service, though, still has work to do before it achieves parity within decision-making positions, as women hold just 32% of such positions (50x50 Movement, n.d.<sup>[8]</sup>). However, this is on par with OECD countries where, on average, women make up 53% of the civil service but hold only 32% of the senior management positions (OECD, 2017<sup>[9]</sup>). The over-representation of women in positions that are part time and/or of lower job categories (e.g. secretarial and administrative) often contributes to this gap.

**Figure 2. Share of women ministers, 2012 vs. 2019**



Note: Countries that do not have data for a given year had no women ministers (e.g. Brunei Darussalam had no women ministers in 2012 and 2019 and Thailand had no women ministers in 2019).

Source: IPU (2019<sup>[7]</sup>).

In the corporate sphere, Thailand has made progress towards achieving gender balance in leadership. For example, in 2016, women were among the principal owners of 64% of Thai firms,<sup>2</sup> which is nearly double the world average (World Bank, n.d.<sup>[2]</sup>). At the same time, women served in top managerial roles in 65% of companies. Despite the high level of female participation in leadership and ownership roles in Thai firms, women hold only 30% of all senior and middle management positions in Thailand (World Bank, n.d.<sup>[2]</sup>).

While Thailand has made progress in women’s leadership in the private sector, women’s overall participation in the formal labour market remains an issue. Women’s labour force participation rates are still much lower than men’s. In fact, the gender participation gap has actually grown slightly in recent years: between 2005 and 2018, the percentage of women active in the formal labour force decreased from 65.7% to 60.3% (United Nations Statistics Division, n.d.<sup>[10]</sup>). One major factor underlying Thailand’s persistent gender participation gap is the unequal share of unpaid work. Women conduct 76% of all unpaid work in Thailand, performing an average of three hours of unpaid work per day (United Nations Statistics Division, n.d.<sup>[11]</sup>). Another issue of note regarding women’s labour force participation is the high rate of informal employment. In 2018, women in informal employment made up 55% of all working women (NSO, 2018<sup>[12]</sup>). As highlighted by the Convention on the Elimination of All Forms of Discrimination against Women

(CEDAW), informal workers are often “excluded from labour and social security protections, such as minimum wage protection, overtime compensation and maternity leave” (CEDAW, 2017<sup>[4]</sup>).

Despite the adoption of the Gender Equality Act (2015) and the establishment of a committee to monitor gender discrimination in employment (named the “WorLorPor Committee”), gender-based discrimination in the workplace remains prevalent in Thailand, including in recruitment and promotions (CEDAW, 2017<sup>[4]</sup>). There is also a gender wage gap. Access to paid maternity leave, though, does exist in Thailand. Thailand’s labour law entitles women employees to up to 98 days of maternity leave,<sup>3</sup> 45 of which the employer must pay at a rate equal to their normal daily wages (Government of Thailand, 2019<sup>[13]</sup>). The social security system also covers at least 45 days of maternity leave at a rate of 50% of earnings (Addati, Cassirer and Gilchrist, 2014<sup>[14]</sup>). With respect to paternity leave, Cabinet Resolution 2555 B.E. (2012) allows male civil servants and government employees to have paternity leave and the right to receive salary during leave not exceeding 15 business days. However, there are no legal entitlements for paternity leave, paid or unpaid, for men employed in the private sector, which may contribute to discriminatory practices in recruitment and promotions as well as the gender pay gap.

Thailand has made efforts to combat gender-based violence over the past decade. In 2007, the government passed the Domestic Violence Act, Victim Protection Act, B.E. 2550 (2007), and amended its criminal code to criminalise marital rape. Nevertheless, according to Chuemchit et al. (2018<sup>[15]</sup>), gender-based violence remains a problem across the country, particularly domestic violence, which many still view as a private or familial issue. Recent studies suggest that around one in six Thai women who are married or cohabitating have experienced domestic violence in their lifetime, which includes psychological, physical and/or sexual violence. Furthermore, incidents of domestic violence often go unreported because victims feel embarrassed and ashamed and/or are unaware that sources of support exist (Chuemchit et al., 2018<sup>[15]</sup>).

Despite the fact that women and men have the same rights to sue and be sued and that their testimonies hold equal evidentiary weight in all courts, access to justice and remedial action, in general, remains a concern for women in Thailand. According CEDAW, a key barrier to equitable access is the “lack of gender sensitivity in the justice system, including negative attitudes of law enforcement officials towards women denouncing violations of their rights” which leads “to frequent failures to register and investigate complaints” (CEDAW, 2017<sup>[4]</sup>). CEDAW also notes that social and cultural stigma play an important role in deterring women from registering complaints. This especially makes women with disabilities; lesbian, bisexual and transgender women; migrant women; rural women; indigenous women; and women from ethnic and religious minority groups more vulnerable to violence and social marginalisation.

A cross-cutting obstacle to the achievement of gender equality in Thailand is the persistence of discriminatory laws, social norms and practices (OECD, 2019<sup>[16]</sup>). According to the Social Institutions and Gender Index (SIGI), Thailand has medium levels of discrimination against women and girls in these areas. The SIGI results highlight that the most acute challenges remain in public life and the family sphere. As regards political and public life, more than half of the population (55%) believes that men make better political leaders than women (World Values Survey, 2014<sup>[17]</sup>). Such attitudes are also perpetuated by the representation of women in the media. A study conducted in 2007, for example, found that most Thai comedy programmes depicted women as inferior to men, especially in terms of decision-making skills (CEDAW, 2017<sup>[4]</sup>).

As Thailand moves forward, there remains much to be optimistic about in terms of gender equality. The provisions on gender equality in the 2017 Constitution and the Gender Equality Act (2015) provide important foundations for Thailand to make further progress.

## 2. Gender budgeting in Thailand: Progress so far

Section 1 highlighted that gender inequality is an important and persistent issue for Thailand, and the costs of inequalities are often borne at both social and economic levels. Governments increasingly realise that the budget process is a powerful tool for delivering on national policy goals. Given the “power of the purse”, dealing with horizontal policy objectives such as gender equality as part of the budget process offers considerable opportunity to influence government-wide policy making and deliver on outcomes in a way that might not otherwise be feasible.

In this context, gender budgeting is increasingly introduced as an initiative to ensure that gender equality considerations are taken systematically into account in tax and spending decisions. Gender budgeting is not a separate budget for policies for women. Instead, gender budgeting aims to incorporate gender equality concerns in the decision-making process by:

- raising awareness that many budget proposals have implications for gender equality (whether or not their primary objective is gender-related)
- encouraging the tabling of gender-sensitive budget proposals
- using the budget process to ensure that there is adequate resource allocation for pursuing national gender equality goals.

The OECD publication *Designing and Implementing Gender Budgeting* sets out a framework for an effective and enduring gender budgeting practice. This includes the following elements:

1. **strategic framework:** the political commitment and governance arrangements for gender budgeting, including an equalities strategy, the legal framework, and institutional roles and responsibilities
2. **implementation tools:** the tools that are used to apply a “gender lens” at different stages of the budget process – *ex ante*, concurrent and *ex post*
3. **enabling environment:** the supportive elements which help ensure a more effective gender budgeting practice, including gender-disaggregated data, capacity building and parliamentary oversight (OECD, 2019<sup>[18]</sup>).

This section presents information on the current state of play concerning gender budgeting in Thailand, considering each of these elements.

### 2.1. Strategic framework

The strategic framework for gender budgeting determines why it exists, what it aims to achieve and how it is implemented. In assessing the strategic framework for gender budgeting in Thailand, this section looks at political commitments in relation to gender equality, and the extent to which gender budgeting is underpinned by political commitment and legal foundations, strong institutional arrangements, and a clear national strategy.

#### *Political commitment and legal foundations*

International agreements on gender equality and women’s empowerment have been important drivers of the domestic gender equality policy. Thailand is party to the Convention on the Elimination of all Forms of Discrimination against Women (CEDAW), and has integrated the Beijing Declaration and Platform for Action and Sustainable Development Goals into its national women’s development strategies.

A further element of a strong governance framework are legal provisions for gender budgeting. As a response to the recommendations of CEDAW, the Gender Equality Act was enacted in 2015 in Thailand. The implementation of this act is entrusted to the Ministry of Social Development and Human Security. The objectives of the act are to prevent and eliminate unfair gender discrimination and provide protection for victims subjected to unfair gender discriminatory practices. It does not provide references to policy implementation tools such as gender budgeting. Instead, gender budgeting is rooted in the 2017 Constitution (Box 2).

### Box 2. Gender budgeting in Thailand's 2017 Constitution

The Constitution of Thailand is the supreme law of the state. It has been amended some 21 times since it was first enacted in 1932. The current Constitution came into force in April 2017 and includes a provision in relation to gender budgeting:

#### “Section 71

The state should strengthen the family unit, which is an important basic element of society, provide an appropriate accommodation, promote and develop the enhancement of health in order to enable people to have good health and strong mind, as well as promote and develop excellence in sports and to maximise the benefit for the people.

The state should promote and develop human resources to be good citizens with higher quality and abilities.

The state should provide assistance to children, youth, women, the elderly, persons with disabilities, indigent persons and underprivileged persons to be able to have a quality living, and shall protect such persons from violence or unfair treatment, as well as provide treatment, rehabilitation and remedies to such injured persons.

In allocating the budget, the state shall take into account the different necessities and needs with respect to genders, ages and conditions of persons to ensure fairness.”

Source: Government of Thailand (2017<sup>[11]</sup>).

### *Institutional arrangements*

A strong institutional infrastructure with clear roles and responsibilities for key actors underpins the operationalisation of gender budgeting. At the national level, a number of Thai institutions provide a useful foundation for any approach to gender budgeting.

The Budget Bureau will lead on gender budgeting efforts in Thailand. Until recently, it has not played a prominent role in the gender equality agenda. Since the constitutional requirement on gender budgeting was introduced, the Budget Bureau is now preparing for its increasing role to implement gender budgeting and has started liaising with the Department for Women's Affairs and Family Development (DWF) on the matter.

The DWF is the main institution responsible for gender equality promotion and the women's development agenda. In 2002, it was moved from the Office of the Prime Minister, and now sits under the Ministry for Social Development and Human Security. Although the move resulted in less prominence for gender equality on the political agenda, it has brought about increased resources for the department. The focus has also expanded from women to include other vulnerable groups.

The DWF's mandate is to formulate policies for women's development and implement international commitments such as CEDAW, the Beijing Declaration, and the Platform for Action and the Sustainable Development Goals. The department also promotes gender equality across the government, ensures co-ordination and supports capacity building. It has been active in developing a gender budgeting handbook and has conducted pilot case studies at the local level.

As highlighted in the OECD's *Review of Budgetary Governance in Thailand* (2020), a unique feature of Thailand's governance structure is that high-level decision making is the responsibility of inter-governmental committees. These committees exist across the government and are entrusted with advancing policies in a variety of sectors. This is also the case for gender equality policy. Four main committees are in charge of the gender equality agenda:

- The National Committee on the Policy and Strategy for the Advancement of Women (KorYorSor): Established by the 2008 Regulation of the Office of the Prime Minister for the Promotion and Coordination of Women's Affairs at the National Level, KorYorSor serves as the main national mechanism to advance gender equality policy. It is chaired by the prime minister or the designated deputy prime minister. It is made up of representatives of line ministries and civil society organisations (CSOs), with the director-general of the DWA serving as the secretary of the committee. Among other functions, its mandate includes: proposing policies, strategies and a national action plan on the advancement of women to the Cabinet; submitting recommendations on the impact of legislation, policies, national plans and programmes on women's empowerment and gender equality to the Cabinet or the prime minister.
- The Committee for Promoting the Improvement of the Status of Women (KorSorSor): This is a sub-committee designated to support KorYorSor. Among other functions, its mandate includes: implementing policies, strategies and national plans assigned by the KorYorSor; promoting the systematic collection of gender-disaggregated statistics; and organising provincial and national women's assembly meetings.
- The Gender Equality Promotion Committee (SorTorPor): This is established by the Gender Equality Act and chaired by the prime minister. It is made up of representatives of line ministries and CSOs. It is mandated, among other things, to establish policies, measures and action plans for the promotion of gender equality in all public and private entities in the central, regional and local areas and to provide the Cabinet with policy recommendations and proposals for the improvement of laws, rules and regulations so as to be in accordance with the objectives of the Gender Equality Act (Government of Thailand, 2015<sup>[19]</sup>). The DWF acts as the secretariat to this committee.
- The Committee on Consideration of Unfair Gender Discrimination (WorLorPor) receives, and decides on what action to take in respect of, the complaints on unfair gender discrimination as prescribed by the law – a function that overlaps with the role of the Ombudsman. It can also submit complaints to the Ombudsman. The DWF acts as the secretariat to this committee.

### *National gender equality strategy*

A gender equality strategy provides an effective governance framework through helping steer gender budgeting towards gender equality objectives. Effective gender budgeting is responsive to the national gender equality objectives set out in a strategy and helps direct tax policy and resources to achieve these objectives (OECD, 2019<sup>[20]</sup>).

As highlighted in the OECD's *Review of Budgetary Governance in Thailand* (2020), Thailand has a well-developed culture of long-term strategic planning. The 20-year National Strategy (2018-2037) and the 5-year National Economic and Social Development Plan (2017-2021) are the most important policies to gauge performance and steer budget allocations. In response to the National Strategy, Thailand has developed a set of 20-year master plans on a broad range of issues. To support this long- and medium-term vision, every ministry and agency has developed their own four-year plans. Accordingly, the

DWF has spearheaded the development of the Women's Development Strategy (2017-2021), the main planning instrument for Thailand's gender equality policy. It identifies goals, objectives and targets in the areas of equality, the elimination of discrimination, quality of life, security and safety, and the creation of a modern nation (Box 3). Gender equality issues are also covered in the 20-year master plans in relation to social power, and equality and social security. However, targets in the Women's Development Strategy and the National Economic and Social Development Plan could be more closely aligned so that the planning system better supports the implementation of the Women's Development Strategy (see Section 3).

### Box 3. Women's Development Strategy (2017-2021)

#### Vision

"To create an equal society without discrimination. Women have a good quality of life, security and safety, and fully participate in creating a modern nation".

#### Goals

1. Equal society: Thai society is an equal society in economic, social and political terms. Thai people have good attitudes towards gender equality. Women have equal opportunities to men to participate in society to their full potential, and with dignity.
2. No discrimination: Thai people understand and respect human dignity, rights, liberties and equality. Thai people have a fair attitude. Men and women enjoy equal rights and are treated equally.
3. Good quality of life: Women are physically and mentally healthy and have good well-being in all areas. Women attain sufficient education for secure and stable careers. Women can access basic quality public services.
4. Security and safety: Thai society is a peaceful society. Women live in families, communities and societies that are warm, secure, safe and free from violence.
5. Participation in creating a modern nation: Women are knowledgeable and able to keep up with the world. Women can use technology to access information. Women play an important role in developing the country.

Source: Government of Thailand (2017<sup>[21]</sup>).

## 2.2. Implementation tools

Gender budgeting tools can be used to systematically embed gender considerations within the overall context of the planning and budget process. This section looks at the gender budgeting tools currently used by the government of Thailand in order to bring a "gender lens" to the budget process. At present, there are two main tools of gender budgeting at the national level: 1) a gender budgeting handbook developed by the DWF in 2015; and, more recently, 2) the introduction of gender budget requirements relating to budget requests.

### *Gender budgeting handbook*

The DWF developed a *Gender Responsive Budgeting Handbook for Government Agencies* in 2015. The handbook includes four main sections:

1. basic information about gender-responsive budgeting

2. steps for implementing gender-responsive budgeting in government agencies
3. fun facts
4. notes for implementation of gender-responsive budgeting.

The handbook was developed with a view to pilot the implementation of gender budgeting in two agencies, namely the DWF and the Office of the Education Council, and to examine methods and approaches for implementing gender budgeting across the government. The pilot projects were expected to be undertaken for the fiscal year 2016, and, in addition to dissemination of the handbook, were supported through gender budgeting workshops, consultations, discussions with agency staff (including high-ranking executives), and interviews with departmental heads and managers.

As part of the pilot, the DWF implemented two gender budgeting projects: Women's Participation in the National Development Project and the Women's and LGBT Rights Protection Project. The Office of Education implemented three gender budgeting projects: the National Education Plan project, the Study of Public-Private Cooperation Models for Reducing Educational Inequality project, and the Policy Development for Human Capital in the 21st Century project. In line with the guidelines in the handbook, these projects incorporated gender-aware budget statements, benefited from the advice of gender-sensitive experts and used gender-disaggregated data to assess gender issues.

Despite these pilot initiatives, the DWF has faced difficulties in extending the practice across other public agencies. As such, there is little awareness of the handbook's existence across government. The handbook is expected to be updated by the DWF in 2020 and this provides an opportunity to revitalise its contents so that it aligns with, and supports, the "next generation" of gender budgeting in Thailand.

#### *Gender budget requirements relating to budget requests*

In response to the constitutional requirement in relation to gender budgeting, starting from fiscal year 2020, the Budget Bureau is asking spending ministries to consider and supply information on the gender impact of their budget requests (for both new proposals and revisions to baseline budget items).

Specifically, the budget request instructions require the budget receiving units to take gender equality into account by considering the different needs and benefits of women, men, the elderly and various groups of stakeholders and the distribution of resources to achieve equality in society. Budget receiving units must present project documents containing information such as project rationale, beneficiaries, stakeholders, outputs, outcomes and impacts (including gender impacts).

However, line ministries do not have a well-established methodology to assess the gender impact of their budget proposals and they tend to adhere to the idea that their requests are generally "gender neutral".

#### *Gender budgeting pilots at the local government level in Thailand*

While gender budgeting is still relatively new at the national level, there have been a number of pilot initiatives at the local government level in Thailand. These provide useful foundations and experience for the national level to draw on (Box 4). For example, training modules that have been developed for gender budgeting at the local level may be repurposed for stakeholders at the national level.

#### Box 4. Gender budgeting in Thailand at the local level

The King Prajadhipok's Institute (KPI), in co-operation with United Nations Development Programme, has been active in developing training modules for local administrations in gender-responsive participatory budgeting (GRPB). Through workshops and pilot projects in several local governments, this process has allowed stakeholders to understand budgeting, as well as GRPB; to become aware of the benefits of GRPB in developing the community in a more equal way; to participate in the budgeting planning, through the formulation of proposals; and to have local administrations prepared to engage.

After undertaking two pilot projects in the Rim Sub-district Local Administrative Organisation (in Nan Province) and the Krabi Provincial Local Administrative Organisation, a workshop syllabus was produced and the training has since been extended to several other local administrative organisations. Overall, about 500 people are trained per year in GRPB.

The training modules are usually 2 days long and are addressed to about 30-40 participants, including executives, council members, local administrative officers, civil society actors and village heads. The format generally consists of:

- lectures given to enable trainees to understand more of the topics of local administrative budgeting, participation, gender mainstreaming, as well as gender-responsive budgeting
- hands-on experience in which participants analyse their local government's budget and prepare project proposals they think the community would be better off with and which could help improve gender equality.

The trainers consult with the local administrations beforehand in order to prepare tailor-made databases and relevant pieces of information for the participants. These initiatives have not been limited to capacity building and developing a knowledge base. There are examples of GRPB influencing local government budget allocations.

### 2.3. Enabling environment

Countries implementing gender budgeting can strengthen the practice through ensuring that it has the necessary supports. This section looks at the extent to which the Thai government has put in place supports, such as: ensuring the availability of gender-disaggregated data, embedding gender champions across government, providing training and capacity building, encouraging civil society engagement, and ensuring there is strong parliamentary oversight.

#### *Availability of gender-disaggregated data*

Gender is one of the 21 areas where data are required according to the Statistical Act in Thailand. The Thai government collects basic gender-disaggregated information using the census (which has a participation rate of around 80%) and supplementary surveys, such as the Labour Force Survey, the Income Expenditure Survey, the Multiple Indicators Cluster Survey and the Elderly Survey.

These data are used to inform key national publications such as *Gender Development Similarities and Differences 2008*, *2011 Gender Perspectives Trend to Equality Development*, and *Gender Perspective with Local Area Focus 2014*. These publications are updated every three years.

There is also a national database, called "Big Data", which has been developed by the Bureau of Registration Administration under the Department of Provincial Administration, and includes gender-disaggregated data. It allows users to better understand how gender equality intersects with other

characteristics, such as disability. The Rights and Liberties Protection Department has also collected statistics on staff by gender at each level of government since the 1960s.

Each sector has a statistical plan, led by an assigned agency, and gender is no different. The Gender Statistics Action Plan sets out the list of statistical requirements relating to gender over a five-year period. The implementation of the Gender Statistics Action Plan is overseen by a committee chaired by the permanent secretary of the Ministry of Social Security, and an implementation report sets out annual progress.

### *Gender champions across government*

Gender focal points across the government can help champion gender mainstreaming in planning and budgets, and can be a useful source of advice for colleagues. A strong aspect of the institutional infrastructure in Thailand are CGEOs. In 2001, the Thai government put in place a requirement for all ministries to appoint a CGEO to act as a gender focal point and help promote gender equality within their respective departments and agencies. These officers look at gender issues in their ministry, track measures such as the proportion of male/female employees, and ensure services provided to the public take into account gender equality. Since the adoption of the Gender Equality Act (2015), all permanent secretaries serve as CGEOs.

Gender focal points are also in place. This role is usually given to staff located under the human resources department. Given the location of these posts, until now the focus of efforts has largely been on analysis of the staff split by gender. However, the gender focal points also technically have responsibility for implementing the *Gender Responsive Budgeting Handbook* in each ministry. They are also entrusted to formulate the department/agency Five-Year Master Plan on Gender Equality Promotion as part of the Women's Development Plan.

### *Training and capacity development*

Training and capacity development can be crucial factors in order to increase openness towards gender-responsive policies throughout the public sector. In Thailand, the DWF trains line ministries on how to integrate a gender dimension into project design. As part of this, the department encourages agencies to specify to whom each policy is being targeted. The DWF also trains line ministries in how to set gender objectives for their policies. So far, training has focused on the gender focal points. Recent training has also been given on strategies for women's development, gender budgeting, domestic violence and sexual harassment. This has aimed to drive gender-sensitive policy development at the agency level.

During the past ten years, as mentioned in Box 4, the KPI has also invested in developing a gender budgeting training programme for local governments, aiming to create greater awareness on both gender issues and participatory democracy mechanisms. Local governments volunteer to join the programme and use gender budgeting.

### *Engagement with civil society*

Citizens and CSOs involved in gender advocacy often have the most direct experience and insights into the potential impacts of budget decisions on individuals and vulnerable groups. There is potential for the quality of policy making to be improved by including these voices within the policy-development and budget cycles.

There are a number of CSOs in Thailand which campaign on issues of gender equality. For example, the Women and Constitution Network is a league of 35 women's organisations advocating for legal reforms to address legal inequities in the treatment of women. There are some examples of representatives from CSOs, and other stakeholders external to government, serving on government committees relating to gender equality. At the national level, a number of gender equality experts sit on national committees such

as KorYorSor and SorTorPor. There are also times when ministries and departments liaise with CSOs. For example, the Ministry of Labour works in close collaboration with representatives for women from labour unions. There is also engagement between government and CSOs at the subnational level through women's development committees.

Thailand also has a National Women's Assembly that includes representatives from government agencies and civil society. Stakeholders meet annually to discuss key issues relevant to gender equality. Provincial offices for social development and women's security select representatives to participate in the assembly, and seek to ensure a balance of representation from across different sectors. In addition, there is a National Human Rights Commission, an independent body that proposes policies and recommendations to the government for the purpose of promoting and protecting human rights, and investigates complaints on such issues. The Constitution states that women must account for one-third of the commission's members. The commission has a CSO network from which it can receive complaints. It collaborates with this network to exchange information, and communicates with the public. The commission also appointed a Sub-Committee on the Promotion of Opportunity and Gender Equality.

Another key institution that the government engages with in the area of gender equality is the KPI. Alongside the participatory budgeting aspect, the KPI's focus is to make local and national budgets more transparent and to be able to quantify the amount of expenditure dedicated to gender equality policies. In addition to the training at the local government level mentioned in Box 4, the KPI sometimes assists with training across the public sector, including for parliament.

#### *Independent oversight*

Accountability institutions, such as the parliament and the supreme audit institution, are responsible for holding the government to account publicly for its policies and their implementation. Ideally, these institutions would seek to hold the government to account for its actions on gender budgeting too.

The parliament's interest in gender budgeting was one of the things that led the Thai government to introduce the gender budgeting provision in the 2017 Constitution. The Senate asked the KPI to undertake research into women in politics and gender budgeting. This research then fed into the process of drafting gender budgeting into the Constitution.

### **3. Gender budgeting in Thailand: Key challenges and opportunities**

This section presents information on key challenges and opportunities for gender budgeting in Thailand. It considers the challenges and opportunities across each of the three key dimensions to an effective approach to gender budgeting: the strategic framework, implementation tools and an enabling environment.

#### **3.1. Strategic framework**

Thailand's strategic framework provides a solid infrastructure to roll out gender budgeting. The recent constitutional commitment for gender budgeting, coupled with Thailand's adherence to international conventions (e.g. CEDAW) have been, and will continue to be, important drivers of domestic reforms. The role of the DWF and the establishment of co-ordination committees for the gender policies marked important steps to strengthen the governance of Thailand's gender equality agenda. This section looks at the challenges relating to the existing strategic framework, as well as opportunities to strengthen it in order to mobilise gender budgeting.

### *National gender equality strategy*

The Women's Development Strategy (2017-2021) provides an important framework for strategic planning in relation to national gender equality policy. It identifies a set of outcome-oriented goals, objectives and targets, and indicators. Examples of targets include:

*"Thai people have a good attitude and respect equality between women and men. Positive attitudes and behaviours towards gender equality are established within families, organisations, community, and society. Thai people understand and respect human dignity, rights, liberties and equality. Men and women enjoy equal rights and are treated equally." (Government of Thailand, 2017<sup>[21]</sup>)*

However, a key challenge in relation to the targets set out in the Women's Development Strategy is that they are not supported by indicator baselines to gauge progress over time. The absence of such baselines means that it is difficult to track the successful implementation of the Women's Development Strategy.

In addition, there is scope for greater alignment between the targets set out in the Women's Development Strategy and those articulated in the five-year National Economic and Social Development Plan. The National Economic and Social Development Plan guides government planning and budgeting efforts and closer alignment would allow the planning and budgeting system to better support the implementation of the Women's Development Strategy.

Furthermore, references to gender budgeting in the Women's Development Strategy at the moment refer to the initiative as an indicator. This marginalises gender budgeting and its potential to act as a central tool to help deliver the strategy.

During the stakeholder meetings with the OECD, the DWF noted its intention to revise the Women's Development Strategy. The five-year National Economic and Social Development Plan will also be revised in the coming years. This provides an opportunity to strengthen alignment between the targets in these plans and also to outline the vision for gender budgeting as a tool to help deliver on these targets.

### *Institutional arrangements*

Experience from OECD countries shows that close co-ordination between gender equality experts (in Thailand's context, the DWF) and budget officials (the Thai Budget Bureau) underpins an effective approach to gender budgeting. This collaboration was not observed in relation to the implementation of the DWF's *Gender Budgeting Handbook* from 2015. However, the Budget Bureau has a commitment to taking forward gender budgeting since it has been included in the 2017 Constitution and this should underpin a more collaborative working relationship with the DWF going forward.

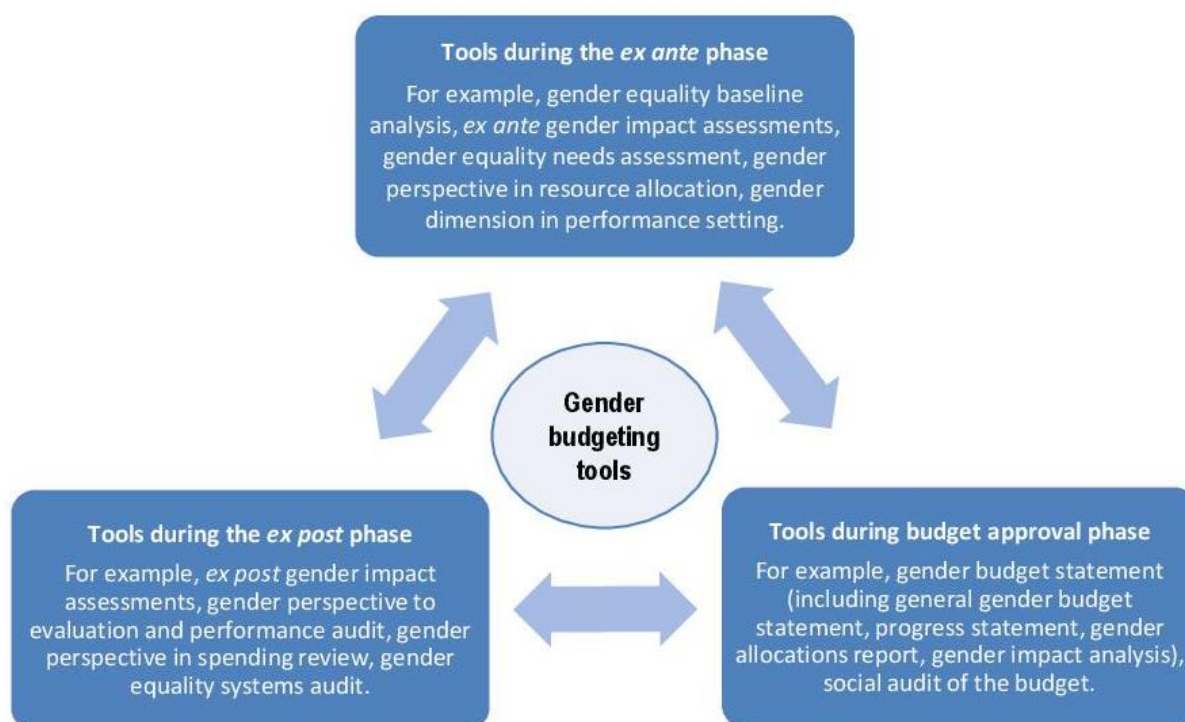
Inter-governmental committees can provide a useful platform to co-ordinate the implementation of initiatives such as gender budgeting. As noted in Section 2, four committees are in charge of co-ordinating and steering the Thai government's gender equality agenda (KorYorSor, KorSorSor, SorTorPor and WorLorPor). It would be useful to look at how the committee structures or mandates could evolve so that there is a clearer separation of their roles. In addition, committee structures should facilitate co-ordination of the introduction of gender budgeting in Thailand.

## **3.2. Tools of implementation**

Although some gender budgeting requirements were introduced for the 2020 Budget, these are still in the early phases of implementation and are limited in their nature. More advanced approaches to gender budgeting benefit from the incorporation of a gender perspective at all of the different stages of the budget cycle (see Figure 3 for examples of tools that can be applied at different stages of the budget cycle). In considering what additional tools Thailand could use to implement gender budgeting, it is worth noting that gender budgeting initiatives are being pursued in various forms across OECD countries and there is no

“standard approach”. Countries should select an approach that builds on existing elements of their budgeting model and helps ensure the application of gender budgeting across the different stages of the budget cycle.

**Figure 3. Potential gender budgeting tools at different stages of the budget cycle**



Source: OECD (2019<sup>[18]</sup>).

This subsection identifies additional gender budgeting tools that are particularly relevant for Thailand given the nature of the Thai budget process and ongoing reforms.

#### *Gender perspective in performance setting*

One of the key areas where there are ongoing reforms in Thailand is performance budgeting. At present, there is scarce adoption of gender performance indicators in the performance framework, and most goals and indicators are focused on direct outputs of the budget programmes. In this type of framework, it is rare for programme officers to consider the overall impacts that their policies might have on the economy and society. However, as noted in the OECD *Review of Budgetary Governance in Thailand* (2020), there are ongoing reforms towards a more outcome-oriented performance measurement culture in Thailand. This will help create a cultural shift to support the identification of gender objectives for different budget programmes and provides a useful entry point for a fresh approach to gender budgeting.

The application of a gender lens to performance budgeting is one of the key tools of gender budgeting implemented across OECD countries (Box 5).

### Box 5. Implementation of a gender perspective in performance setting across the OECD

Integrating a gender perspective in performance setting can be a useful tool for gender-responsive policy making. On the one hand, it encourages policy makers to think about what they are trying to achieve in relation to gender and what programmes and funding they need in order to achieve it. On the other hand, it ensures that information is collected on the extent to which policies and programmes are achieving outcomes in relation to gender equality. More than half of OECD countries that engage in gender budgeting apply a gender perspective in performance setting.

An example is provided by Austria. Austria's distinctive system of gender budgeting is well integrated within the performance budgeting framework. According to the Federal Budget Law 2013, the outcome objectives specified for each budget chapter must include at least one objective related to gender equality; and in turn, each of the "global budgets" and "detailed budgets" must include at least one gender-related output target. In this way, each line ministry is obliged to consider how its activities relate to gender equality, and to design objectives and indicators to promote gender equality in the context of the budget.

Source: OECD (2019<sup>[18]</sup>).

#### *Gender impact assessment of policies*

Impact assessment is institutionalised for infrastructure projects in the Thai decision-making process. This provides a good starting point for impact assessment of policies to be rolled out more systematically, which is required for all primary laws in accordance with the 2017 Constitution of Thailand and the implementing Act on the Rules for the Drafting of Legislation and the Evaluation of the Law (2019). However, as noted in the *OECD Regulatory Reform Review of Thailand* (2020), impact assessments should be extended to subordinate regulations and include a greater focus on distributional impacts. Ideally, these distributional impacts should consider – among other factors – the gender impact of new policy proposals. This will allow gender considerations to be "mainstreamed" in the policy development process.

The lack of a gender mainstreaming culture throughout ministerial departments at present means that it is often difficult for policy managers to identify how their policies might impact men and women differently, especially in fields which are perceived far from the social sphere, such as energy, infrastructure and the environment.

Gender impact assessments are also one of the key tools of gender budgeting implemented across OECD countries (Box 6).

While these tools are the most obvious for Thailand to proceed with, based on its existing budgeting system, they will likely need to be complemented by others to ensure a more holistic approach across the different phases of the budget cycle.

### Box 6. Implementation of gender impact assessments across the OECD

*Ex ante* gender impact assessments are a key tool of gender budgeting, and can be undertaken for new tax and spend proposals included in the budget. Two-thirds of OECD countries that implement gender budgeting conduct assessments on all major and selected policies.

Undertaking this type of assessment during the policy-making phase can help inform policy design and changes can be made to ensure the final proposal is more gender-equal. At times, assessments are at risk of being part of the bureaucratic process – becoming a “tick the box” exercise. To address this, some governments have worked to make sure the correct incentives are in place to ensure that assessments are well thought-through and of high quality.

Canada’s *ex ante* gender impact assessment tool, Gender-Based Analysis Plus (GBA+), serves as an example to illustrate this. The government of Canada has been analysing the gender-specific policy impacts on women and men before taking decisions on policies, legislation and programmes since 1995. GBA+ is the analytical tool that is used by departments and agencies to assess the gender-specific impacts of policies, legislation and programmes on women and men. When integrated into the policy development process, gender-based analysis allows decision makers to consider gender differences. The “plus” in GBA+ acknowledges that GBA goes beyond biological (sex) and socio-cultural (gender) differences. Implementing gender-based analysis can help integrate social, life, economic and gender differences into policy development and help the federal government achieve its obligations and commitments to gender equality. Since 2017, the Minister of Finance has set out in the annual budget circular that GBA+ assessments must be presented alongside new budget proposals. This has helped ensure that assessments are carefully reviewed and of sufficient quality – disincentivising public managers to treat this as a bureaucratic “box ticking” exercise. In addition, the Department of Finance has taken further measures in recent years to improve the quality of the GBA+ assessments being put forward with budget proposals. This includes highlighting examples of GBA+ undertaken for Budget 2018 where there is “room for improvement” and publicly committing to publishing GBA+ of all budget items starting from Budget 2019.

Source: OECD (2019<sup>[18]</sup>).

### 3.3. Enabling environment

#### *Availability of gender-disaggregated data*

Thailand has a well-established National Statistical Program and strategy. In addition, sufficient data are available to assess typical gender gaps across different sectors, and broken down by province. There is also a National Gender Data Plan.

However, some gender-relevant statistics are outdated, are kept in government offices for internal use only or are not collected. For example, there is a lack of information on important metrics such as pay equality. These data gaps impede wider public interest and awareness of gender inequality issues. In addition, stakeholders raised some concerns that there are sometimes data quality issues, with different sources of information providing different statistics and limited analysis of the statistics available. A further challenge stakeholders mentioned is the limited data on how gender intersects with other equality characteristics, for example, female sex workers. These women can suffer from particularly acute inequalities, and a greater understanding of them can inform policy development to help to address them.

### *Training and capacity development*

A key challenge in implementing gender budgeting is providing departments with relevant guidelines, training and support so that executives and officers become aware of the gender dimension of their programmes, even when these programmes are not targeted towards women.

At present, most government officers are of the view that gender budgeting means implementing programmes for women and that the budget allocations that should be tagged for gender are limited to the DWF's programmes. There is a lack of awareness that other government programmes can have a direct or indirect effect on gender equality and little notice of gender mainstreaming practices within the central administration. For example, there is a lack of awareness that other government programmes, such as skills development, can have a direct or indirect effect on gender equality. Significant capacity development across the Thai administration is needed in this regard.

In implementing gender budgeting, the Budget Bureau and ministerial departments will need clear guidance on how to assess the impact of government programmes on gender equality as part of the budget process. Several department officers have indicated that they would like to see guidelines for completing the gender-relevant sections of the budget preparation forms more fully explained in the next update of the *Gender Responsive Budgeting Handbook* being produced by the DWF.

### *Gender champions across government*

In practice, CGEOs within line agencies have mostly concentrated their efforts on overseeing human resources issues and gender equality questions within the workplace. Although this work is important, most government staff and agencies still have limited understanding about gender disparities in the economy and society and the potential impacts of policies on different groups of women and men. Given the senior management roles held by the CGEOs, they can provide a valuable source of advocacy and accountability to champion gender-sensitive policy decisions within their sphere of influence going forward. They can also play an important role in ensuring the implementation of gender budgeting requirements across their ministries.

### *Civil society engagement*

Although there is a strong body of gender equality CSOs in Thailand, civil society engagement at the national level is sporadic. There is also concern among CSOs that interacting with government is a fruitless task.

There are lessons to be learnt from civil society engagement, where there are mechanisms for strengthening public participation being implemented at the local level. For example, as highlighted in Box 4, civil society stakeholders and village heads are helping to analyse their local government's budget and prepare project proposals they think the community would be better off with and which could help improve gender equality.

### *Independent oversight*

There is no formal engagement yet from parliamentarians on gender budgeting. However, given the parliament's strong interest in gender budgeting, this will hopefully change going forward as the Thai government publishes information that will enable the parliament to hold it to account for its actions in this area.

## 4. Moving forward: A Gender Budgeting Action Plan for Thailand

The previous section has highlighted where the strengths and challenges lie in terms of building an approach to gender budgeting that is effective and sustainable. Given these insights, this section presents a path forward for gender budgeting in Thailand in the form of a Gender Budgeting Action Plan. This Action Plan will help inform a more comprehensive approach to gender budgeting being implemented by the Thai government. The plan aims to provide a vision so that the budget process can be used as a lever to help achieve progress towards greater gender equality. Specifically, it sets out to identify the:

- **strategic framework:** how to create strong governance arrangements for gender budgeting in Thailand
- **implementation tools:** the tools of gender budgeting that are suitable in the context of the existing Thai budget process
- **enabling environment:** what supports are needed in order to ensure that gender budgeting functions in an effective and impactful way in Thailand.

### 4.1. Strategic framework

The constitutional commitment to gender budgeting provides a solid foundation from which Thailand can build strong governance arrangements for gender budgeting. This section sets out next steps in terms of: institutional arrangements, development of the national gender equality strategy, and political commitments and legal foundations.

It is suggested that Thailand adopt a staged approach to gender budgeting that has the following three layers:

- **short term:** set up strong institutional arrangements for gender budgeting
- **medium term:** align gender equality targets and indicators across national strategies and plans
- **long term:** codify the specifics of gender budgeting in the organic budget law.

More detail on each of these is provided below.

#### *Short term: Set up strong institutional arrangements*

In order to support Thailand's constitutional commitment to gender budgeting, an important step is to set up strong institutional arrangements that are capable of implementation. The Budget Bureau, the DWF and line ministries should each have clear roles and responsibilities, and a strong working relationship. Specifically:

- The **Budget Bureau** should lead gender budgeting efforts in the Thai government. As part of this, it should communicate a vision, and provide instructions and templates for line ministries and agencies in order to implement gender budgeting. These should be provided in the annual budget circular, which instructs departments on how to complete their budget submissions for the forthcoming fiscal year. The Budget Bureau should work in close liaison with the DWF in producing guidance for line ministries and agencies.
- The **DWF** should support the roll out of gender mainstreaming, including gender budgeting, across the government by providing tools, expertise and capacity building. The DWF will work closely with the Budget Bureau to understand what tools, expertise and capacity building are needed to support the implementation of gender budgeting.
- **Line ministries and agencies** should implement requirements for gender budgeting in line with guidelines from the Budget Bureau and the DWF. For example, line ministries should supply information about the gender impacts of budget proposals for the fiscal year 2021.

- The **National Statistical Office** also has an important role supporting gender mainstreaming, and gender budgeting, through improving the provision of gender-disaggregated data, as discussed later in the “Enabling environment” section.

Canada offers an example of a well-established institutional infrastructure for gender mainstreaming and gender budgeting. For example, the Department of Finance has lead responsibility for gender budgeting, but the gender equality experts (the Department for Women and Gender Equality) provide advice on gender needs as well as training across departments on how to undertake gender impact assessments of policy. These departments are supported in the implementation of gender budgeting by a range of other stakeholders across government (Box 7).

### Box 7. Canada’s institutional arrangements for gender budgeting

#### *Institutional machinery*

The Department of Finance has led on the development and implementation of gender budgeting since it was introduced in 2016. As a central plank to Canada’s approach to gender budgeting, the department sets out in the annual budget circular that all new budget proposals must be accompanied by a gender impact assessment (GBA+; see Box 6).

The Department for Women and Gender Equality is the institution responsible for leading key policy initiatives on issues affecting women and girls. It supports the implementation of gender budgeting through providing expert advice across the federal government on gender equality issues and plays a leadership role in the government-wide implementation of GBA+, a central tool in Canada’s approach to gender budgeting.

Federal departments and agencies develop and implement government policy. In line with the request from the Department of Finance, departments now provide GBA+ alongside all new budget proposals.

The Privy Council Office supports the implementation of GBA+ throughout the federal government. It challenges departments on the use of GBA+ through the normal policy development process.

The Treasury Board Secretariat ensures that GBA+ is incorporated into the Treasury Board’s submissions, and the government’s performance framework, including departmental results frameworks, departmental plans and performance reporting.

Statistics Canada provides gender-disaggregated data through its surveys; and facilitates instituting a GBA+ research framework. It also publishes numerous analytical reports using gender-disaggregated data and intersecting identities, including the *Women in Canada* series.

Sources: Government of Canada (2019<sup>[22]</sup>), (2019<sup>[23]</sup>); OECD (2018<sup>[24]</sup>).

Gender inequality is a hard-to-address public policy which requires inter-agency co-ordination and monitoring. As noted in Section 3, Thailand would benefit from looking at its committee structures and mandates to facilitate co-ordination on the introduction of gender budgeting Thailand. The existing gender equality committees (KorYorSor and KorSorSor) could provide a useful platform to start co-ordinating and facilitating the implementation of the gender budgeting agenda. A number of OECD countries have developed similar structures, such as the Inter-ministerial Working Group on Gender Mainstreaming and Gender Budgeting in Austria.

*Medium term: Align gender equality targets and indicators in the national gender equality strategy and the National Economic and Social Development Plan*

Gender budgeting facilitates a gender perspective in the formulation of government budgets and the allocation of resources. In the medium term, Thailand's approach to gender budgeting should be linked to the national vision and goals for gender equality and women's development. The next iteration of the Women's Development Strategy (2017-2021) should aim to have measurable targets and indicator baselines to support its goals and track progress. In order to ensure an appropriate allocation of resources, it would also be helpful if the gender equality indicators and targets set out in this strategy were more closely aligned with the indicators and targets in the National Economic and Social Development Plan that is currently used as a basis for performance budgeting in the Thai government. In addition, the four-year strategies developed by line ministries and agencies should also ideally reflect on how they propose to help meet the national gender equality goals set out in the Women's Development Strategy.

Linking gender goals to the national planning framework used as a basis for performance budgeting in Thailand can help ensure that budget requests show how they will help meet overarching gender goals. For example, in the case of Canada, the Department of Finance has identified six priority areas for gender equality and uses this as a basis for directing its resources during budget decision making (Box 8).

**Box 8. Gender goals to focus gender budgeting efforts: Canada**

In 2018, Canada introduced a government-wide Gender Results Framework. This provides a whole-of-government tool to measure progress in Canada in relation to gender equality, and to help identify where the greatest gaps remain. Under this framework, the federal government has identified six key areas where change is required to advance gender equality.

The six priority areas for gender equality in Canada are:

- education and skills development
- economic participation and prosperity
- leadership and democratic participation
- gender-based violence and access to justice
- poverty reduction, health and well-being
- gender equality around the world.

Each goal has a number of objectives and indicators under it. During the preparation of the budget, the Gender Results Framework provides a useful framework for policy discussion and helps guide ministerial decision making in relation to resource allocation.

Source: Government of Canada (2019<sup>[23]</sup>).

*Long term: Codify gender budgeting in the organic budget law*

While the constitutional commitment to gender budgeting is impressive, in the long term the Budget Bureau may wish to consider also incorporating the specifics of its approach to gender budgeting within Thailand's organic budget law. This legal instrument could be amended to incorporate the objectives of gender budgeting, the parties involved in the process, their responsibilities and various implementation tools across the budget cycle. To be effective, this could be supported by an active communication strategy to explain to stakeholders key gender gaps in Thai society and which priorities should be addressed. Austria provides a useful example in this area. In Austria, gender budgeting is a constitutional requirement for the

federal public administration. The Federal Budget Law 2013 also comprises detailed regulations on the implementation of gender budgeting throughout the management cycle of administrative action (Box 9). Having the gender budgeting requirements in both of these instruments has been a strong feature of Austria's approach to gender budgeting. While the constitutional reference elevates the importance of gender budgeting as a means to advance gender equality, the Federal Budget Law provides the much-needed directives to implement this tool in an effective manner across the federal administration.

### Box 9. Legal foundations for gender budgeting in Austria

The key foundation for gender-responsive budget management in all public authorities lies in the Austrian Federal Constitution, which states that the "Federation, Länder and municipalities have to aim for the equal status of women and men in budget management" (Article 13, paragraph 3.). Since 2013, federal ministries are obliged to consider gender equality as one of the principles of outcome orientation in managing the budget of the federal public administration.

The Federal Budget Law 2013 comprises detailed regulations on outcome-oriented administration, including the consideration of gender equality. Equality aspects are explicitly a factor throughout the management cycle of administrative action, from planning to implementation to evaluation.

Furthermore, the regulation on the presentation of information on outcome orientation in the Annual Federal Budget Statement and the explanatory budget documents provide details of how gender budgeting is to be implemented regarding outcomes, outputs and indicators.

Source: Federal Ministry for Education and Women's Affairs (2014<sup>[25]</sup>).

## 4.2. Implementation tools

Gender budgeting aims to bring a gender lens to different phases of the budget cycle (including the process of conceiving, planning, approving, executing, monitoring, evaluating and auditing budgets) to address relevant disparities between women and men. It attempts to provide a systematic assessment on the impact of the policies and programmes funded by the government, on women and men, girls and boys. As mentioned in Section 3, gender budgeting can take different forms, and the implementation tools vary widely. This section sets out suggested tools for implementation to fit with the Thai budget system and policy development process.

It is suggested that Thailand adopts a staged approach to gender budgeting with the following three layers:

- **short term:** gender tagging of budget programmes and a gender budget statement
- **medium term:** application of a gender perspective in performance setting
- **long term:** mainstream gender impact assessment in policy development.

More detail on each of these layers is provided in the following subsections.

### *Short term: Gender tagging of budget programmes and a gender budget statement*

#### **Gender tagging of budget programmes**

Gender tagging of budget programmes could be developed so that line ministries report both those programmes aimed at promoting gender equality as well as those for which the gender dimension has been considered in policy design (gender mainstreaming).

Building on this, the Budget Bureau could use information from this exercise to identify and report on the amount of money that is being allocated towards programmes with a gender impact as well as those programmes which have undergone a gender mainstreaming process. Belgium provides an example of a country that undertakes a similar exercise (Box 10). Following international practice, the Thai budget proposal submission forms could allow three gender-related options to be selected, such as:

- **Budget proposal with gender equality as a primary objective:** when gender equality is one of the main goals of the budget proposal. For example, a programme focused on reducing domestic violence or a women’s leadership development programme.
- **Budget proposal which indirectly impacts gender equality:** when the budget proposal could indirectly have an impact on gender equality. For example, a programme to build a new bridge or a programme to train youth in digital skills.
- **Gender-neutral budget proposal:** when the budget proposal has a neutral impact on gender equality. For example, a programme to support entrepreneurs which includes a target for 50% of businesses supported to be owned by women.

### Box 10. Gender tagging of the budget in Belgium

Belgium adopted gender budgeting in 2001, and it applies to all levels of government. The Law on Gender Mainstreaming has legally required the integration of a gender perspective into the budget process since 2007.

At the federal level, the annual budget circular contains a section on gender issues. The guidelines encourage budget managers to systematically consider the potential gender impacts of their activities and expenditures. To this end, they are required to classify all budget proposals according to one of the following three categories:

- Category 1: budget proposals relating to actions that concern internal functioning or which cannot have a different impact on the respective situation of men and women
- Category 2: budget proposals relating to actions aimed at achieving equality between men and women
- Category 3: budget proposals relating to actions that may have an impact on the respective situation of women and men in society (also when this impact is potential and not proved).

Budget proposals in Category 1 are not subject to a gender analysis. For budget proposals in Category 2, a gender note must be provided, where the purpose and impact of the proposal is explained. In some cases, these budget proposals are entirely dedicated to improving gender equality and in others they may be broader, with only one part aiming specifically at achieving equal opportunities for women and men. For budget proposals in Category 3, a gender comment should explain the way that the proposal will take into account the gender dimension. Budget managers should perform an *ex ante* gender impact assessment for budget proposals in Categories 2 and 3. In addition, the government’s draft expenditure budget contains a table where the gender-category must be highlighted for each budget proposal.

Source: Institute for the Equality of Women and Men (2019<sup>[26]</sup>).

This approach allows calculation of the percentage of expenditures that fall into each category of budget proposal across different government departments, sometimes referred to as gender-disaggregated public expenditure incidence analysis. “Hard to reach” ministries that do not perceive themselves as having a role in relation to gender equality, such as environment or infrastructure, will need particular support in

undertaking this exercise. While the share of public expenditure dedicated to direct gender equality budget proposals may be limited, the share of expenditures that relate to indirect gender equality budget proposals is likely to be much larger. Where there is broad understanding of the gender impact of programmes across different sectors, most budget proposals are likely to fall into this category. Over time, as adjustments are made to budget proposals to take gender equality considerations into account, more proposals will become “gender-neutral”.

To keep track of the gender-tagged expenditure during budget execution, it may be necessary to modify the budget classification (or chart of accounts) and ensure that relevant reports can be automatically produced through the country’s financial management information system. In tracking gender budget expenditure, some countries also set goals for the level of the budget that should be dedicated to programmes that benefit women (Box 11 gives the example of the Philippines).

### Box 11. Philippines 5% reserve for gender and development initiatives

The Philippines’ Constitution (1987) recognises the fundamental equality of women and men and women’s role in nation-building. Further to recognition that implementation of substantial progress in this field was held back by lack of resources, the 1992 Women in Development and Nation Building Act mandated that a substantial portion of funds received through official development assistance packages be set aside by government agencies for gender and development purposes.

Later in 1995, the Gender and Development (GAD) budget policy was introduced, whereby the General Appropriations Acts required government agencies to dedicate a minimum of 5% of the budget to gender and development initiatives to ensure that goals and objectives of the Philippines Plan for Gender-Responsive Development were translated into agency plans and targets. This requirement was gradually extended to decentralised levels, such as local government units, state colleges and universities, and government-owned and controlled corporations. Since then, the Philippines has established a significant gender planning and budgeting framework where all programmes, activities and projects included in the agency’s budget proposal must consider the gender and development dimension. Each agency uses at least 5% of its approved budget for GAD mainstreaming.

A specific reporting mechanism is in place to enable the National Commission on the Role of Filipino Women to monitor compliance and inform Congress on progress in relation to the GAD target. A specific online platform was developed to allow progress to be monitored. The Gender Mainstreaming Monitoring System automates both the GAD budget planning phase and submissions of government agencies, generating related reports. In addition, monitoring and evaluation are carried out through annual audit by the Commission on Audit, which has helped drive improvement in tracking progress related to GAD programmes and projects.

Sources: Philippine Commission on Women (2004<sup>[27]</sup>); Philippine Government (2019<sup>[28]</sup>)

Although gender tagging of the budget can be appealing as it allows the government to present information to the public on expenditures going to projects benefiting women, there are also reasons to exert caution in interpreting information provided by gender-tagging exercises. For example, gender tagging of the budget may forget that achieving a better gender balance does not necessarily mean spending for women. Some policies targeting men, such as compulsory paternity leave, can have a positive impact on changing cultural norms that hold back female employment and career prospects.

Another challenge is that policies that are non-fiscal in nature and have no budgetary impact are not captured, but can have important impacts in meeting gender-related objectives. Typical examples include equal opportunities legislation, legal arrangements on violence against women and LGBT, and gender

quotas. Moreover, there are policies which are neither fiscal nor specifically focused on gender-related objectives, but which may have an indirect – and mostly unintended – impact on gender disparities. For example, legislation on access and remuneration in labour markets. Social security programmes, although containing no discrimination among individuals according to their sex, may create incentives that favour social norms and behaviours that are largely gender-biased.

Furthermore, tax policies often have an unintended impact on gender. An extensive body of literature examines the implicit bias that occurs when tax and benefit systems interact with gender. One typical impact is the incentive or disincentive that the income tax system creates for the second earner to participate in the workforce, as compared to primary earners or single individuals. This is relevant as second earners in a couple are typically women. Tax exemptions, deductions or credits can be introduced to actively promote equal sharing of paid and unpaid work in the family and ensure income and pension rights between women and men, but are not necessarily captured in gender tagging of the budget.

### **Gender budget statement**

The information gathered through gender tagging of the budget can be used to improve the information presented alongside the budget proposal that shows how the proposal is contributing to reducing gender inequalities. This is most often presented through a gender budget statement. The Thai Budget Bureau should publish a gender budget statement that reports on the amount of money that is being allocated towards programmes in each category of the tagging exercise.

Gender budget statements make gender budgeting visible to the parliament and other stakeholders and are important accountability tools. Stakeholders can assess this information to ensure there are sufficient allocations for women's development and the promotion of gender equality in the budget proposal. Typically, a gender budget statement is tabled as part of the annual budget documents, showing what programmes and resources are directed to gender equality. Several countries use this approach, including India (Box 12). Thailand may wish to present its statement as a dedicated annex to the Budget Bill.

### Box 12. India's Gender Budget Statement

Among Asian countries, India has long-standing experience in formulating gender budget statements. Introduced in 2005-06, the Indian government's gender budget statement provides an aggregate and detailed account of budgetary allocations for promoting gender equality and women's empowerment, in two parts:

- Part A presents information on women-specific schemes, i.e. those budget allocations that have a 100% allocation for women
- Part B presents information on pro-women schemes, i.e. those budget allocations where at least 30% of the allocation is for women.

India's gender budgeting efforts stand out because they have not only influenced expenditure, but also revenue policies (like differential property tax rates for men and women and reconsideration of income tax structure) and have extended to territorial government levels.

In order to institutionalise the process, gender budgeting cells have been set up in all ministries/departments with a mandate to conduct gender-based impact analysis, beneficiary needs assessment and beneficiary incidence analysis to identify scope for re-prioritisation of public expenditure and improve implementation, etc. Thanks to the gender budgeting cells, gender budgeting is not confined to an accounting exercise, but has actually helped the ministries to design new programmes to promote gender equality, even in ministries where programmes are traditionally seen as "gender-neutral".

Sources: Chakraborty (2013<sup>[29]</sup>); Government of India (2016<sup>[30]</sup>).

#### *Medium term: Application of a gender perspective in performance setting*

While budget tagging focuses on tracking expenditure, in the medium term it can be useful to shift the focus to tracking outcomes. As highlighted in Section 3, the application of a gender perspective in performance setting can be an important tool for encouraging departments to think about how their policies and programmes contribute to overall gender equality goals. Performance frameworks are often associated with programme-based budgeting (and appropriations), as in Thailand's case. Rather than just focusing on the cost of inputs such as salaries and the purchase of goods and services, performance-based budgeting frameworks focus on the objectives, outputs and outcomes achieved in the delivery of the public services financed through the budget. These approaches lend themselves better than traditional input-based budgeting to incorporating policy-related objectives (including on those on gender) into the budget process.

The application of a gender perspective in performance setting is most effective and meaningful when it is linked to clearly articulated national gender equality goals. These goals can be endorsed in different ways. In some cases, the government will approve a multi-year gender equality plan, in others it will include a gender breakdown for some or all sector development goals, or still in other cases, it might rely on targets already adopted by adhering to international conventions (including, for example, the Sustainable Development Goals). In Thailand's case, it has already been identified that national gender equality goals are set out in the Women's Development Strategy (2017-2021). Ideally, the four-year strategies developed by line ministries and agencies should also reflect on how they propose to help meet the national gender equality goals set out in the Women's Development Strategy.

Gender objectives should be set with regard to budget proposals that are tagged as being in Category A (budget proposal with gender equality as a primary objective) or Category B (budget proposal which indirectly impacts gender equality) in the gender-tagging exercise. Departments and line ministries should be encouraged to identify at least one gender impact outcome and/or output for these proposals as part of the performance budgeting exercise. Ideally, these would link to gender equality goals set out in four-year strategies developed by line ministries and agencies, which in turn link to gender equality goals in Thailand's Women's Development Strategy.

To ensure that departments and agencies are clear on requirements, the Budget Bureau should set out instructions for departments in the annual budget circular, which guides departments on how to complete their budget submissions for the forthcoming fiscal year. Guidelines may also be issued separately and disseminated through informal circulars, in parallel to the annual budget process. Strong co-ordination between the Budget Bureau, the DWF and departments will be key to success. An example of how a gender perspective is applied to performance setting in Austria is provided in Box 13.

Gender objectives are often easier to define for programmes and policies that have a significant impact on gender equality, for example in areas such as education, health and social welfare programmes. Specific efforts should be devoted to helping departments and agencies identify gender goals and measurable indicators in the other sectors. Good availability of data disaggregated by gender is also important to allow the monitoring of progress towards these goals.

### Box 13. The application of a gender perspective in performance setting in Austria

In Austria, the Federal Budget Act implements gender budgeting by adopting a gender perspective in the Austrian performance budgeting framework. The Central Budget Authority developed guidelines for applying gender budgeting, complemented by an annual budget circular with details and instructions.

Federal ministries show how they will target gender equality in their budget documents by stating gender objectives, measures and indicators in their strategy reports, in the federal budget and in supplementary documents. In practice, every line ministry must set at least one gender-related objective out of a maximum of five performance objectives.

The indicators adopted may be oriented towards external outcomes (i.e. objectives and activities in the ministry's portfolio contributing to gender equality in the economy and society) or to internal outcomes (objectives and activities regarding ministries' human resource policy contributing to gender equality among employees). These objectives should be derived from analysis to identify relevant gender challenges. Each line ministry has to define concrete measures and outputs to support the gender outcome. Specifically, line ministries must explain: Why this objective? What is done to achieve this objective? What would success look like? What are the measurable milestones to track progress on this objective?

The Federal Performance Management Office in the Federal Chancellery was established in 2010 to co-ordinate the implementation and operation of performance and gender-oriented budgeting. The Federal Performance Management Office reviews the draft indicators of ministries and provides comments as part of its quality assurance mandate. Parliament approves appropriations as well as performance and gender-related objectives, outputs, and indicators.

An Annual Federal Gender Performance Report, as part of the performance report of the government, presents progress on the implementation of gender objectives and outputs. In addition, the Court of Audit assesses the final accounts (end-of-year budget), including assessment of whether outcomes and outputs are met.

The estimated budget for 2018 and 2019 took account of 36 gender equality objectives, whereby 28 (78%) have an external outcome. They mainly concern work-life balance, the gender pay gap, raising awareness for gender equality and improving the reintegration of women into the labour market, as well as their share in research, innovation and technology-related areas of work. Eight objectives are limited to internal human resources policies, such as teleworking, women in leading functions and men in parental leave.

A dedicated website provides information on outcomes and results, with a subsection on gender equality; a map of gender-related budget information; a gender and diversity atlas that identifies regional distribution of gender-related indicators; and a gender budgeting blog providing information on recent developments, and national and international best practices.

Sources: OECD (2016<sup>[31]</sup>); Austrian Parliamentary Budget Office (2018<sup>[32]</sup>).

#### *Long term: Mainstream gender impact assessment in policy development*

As highlighted in Section 3, gender impact assessment is a relatively common tool of gender budgeting. The central question in an *ex ante* gender impact assessment (undertaken before the policy is introduced) is to try to understand whether the new proposal will reduce, maintain or increase the gender inequalities between women and men. This information is used to allow corrective or accompanying measures to be

adopted to mitigate any negative impacts identified in the design of the policy or programme or in its implementation. It can also be used to identify how new policies or programmes contribute to the government's gender-related targets. In this sense, it can help focus gender policies and avoid the adoption of new programmes that might be contrary to those targets. In a number of OECD countries, the Ministry of Finance requires departments to submit the results of *ex ante* gender impact assessment alongside new budget proposals. Box 14 provides the example of Sweden.

#### Box 14. *Ex ante* gender impact assessments in Sweden

In Sweden, well-known for its progressive gender equality policy and practice, gender budgeting is underpinned by high-level political commitment. Since 2016, the annual budget circular has included instructions on the application of gender budgeting throughout the budget process. One of the requirements set out is that *ex ante* gender impact analysis be carried out at the early stages of developing a new budget proposal. This means that the gender equality effects of budget policy are evaluated and highlighted in the background material on which budget decisions are based so that the government can present a budget that promotes gender equality.

Source: OECD (2016<sup>[31]</sup>).

After policies and programmes have been executed, *ex post* gender impact assessments, or a gender perspective to evaluations or audits, can help identify whether or not they have achieved their intended outcomes relating to gender equality. Lessons from these assessments feed into future budget decisions to improve the way the budget is used to achieve gender equality outcomes or to modify the design of ongoing policies and make them more effective.

In the longer term, *ex ante* and *ex post* gender impact assessment of policies should be incorporated into gender budgeting efforts. This would sit well alongside current efforts to improve monitoring and evaluation within the Thai administrations. A staged rollout could take place across government departments in order to build the necessary capacity over time.

The Budget Bureau should ask for *ex ante* gender impact assessments to accompany new budget proposals that have a direct or indirect gender impact (Categories A and B identified in the tagging exercise). However, there is a risk that these impact assessments become tick the box exercises unless the Budget Bureau uses the information to help inform budget decisions. The Department of Finance in Canada provides a good example of how the central budget authority can exercise considerable influence in ensuring that these impact assessments are undertaken thoroughly, and used to inform budget decisions (Box 15).

Gender impact assessments should not be limited to policies and programmes with financial allocations in the budget. OECD countries have also found it useful to undertake gender impact assessments of draft legislation, as well as tax policy. This ensures gender-aware policy development across government. In Thailand, key challenges in conducting gender impact assessments are likely to include the availability of gender-disaggregated data and qualified staff. Collaboration with external institutions, such as academia and the KPI, could prove to be useful, at least in the initial phase.

### Box 15. Gender impact assessment and the role of the Department of Finance in Canada

Canada introduced gender budgeting in 2016. A central tool of Canada's approach to gender budgeting are *ex ante* gender impact assessments of policies (GBA+; see Box 6). The Minister of Finance stipulates in the budget circular that all new budget proposals must be accompanied by a GBA+.

Significantly, this has changed the culture around what information is used in the policy development process, and how it is presented alongside new budget proposals. The Department of Finance has incentivised departments to provide better analyses over time. For example, in Budget 2018, the Department of Finance highlighted that there was inconsistency in the quality and application of GBA+ analysis. Furthermore, it highlighted examples of GBA+ analysis where there was room for improvement and made a commitment to publish GBA+ of all budget items starting in Budget 2019. This has helped evolve GBA+ from being considered a "tick the box" exercise to one that brings more meaningful considerations to the policy-making process.

Source: OECD (2018<sup>[24]</sup>).

This Action Plan focuses on a limited number of tools in the short, medium and long term, recognising that their implementation is already ambitious in the Thai context. However, once these tools are institutionalised, further refinements will help ensure that there is a range of tools implemented across the budget cycle.

### 4.3. Enabling environment

Gender budgeting will be most effective where there is a supportive enabling environment in place. This includes: training and capacity development for government staff, systematic collection of gender-disaggregated data, structured engagement with civil society and oversight by accountability institutions such as parliament and the supreme audit institution. This section sets out how Thailand can create an enabling environment that is sufficient to support the gender budgeting practices set out in this Action Plan.

It is suggested that Thailand adopts a staged approach to gender budgeting that has the following three layers:

- **short term:** set out guidance and develop a training plan for gender budgeting and update the National Gender Data Plan.
- **medium and long term:** deliver training and capacity development across government and improve the availability of gender-disaggregated data in line with plans. Engage wider stakeholders in gender budgeting, including parliament, the State Audit Office and civil society.

More detail on each of these is provided below.

*Short term: Set out guidance and develop a training plan for gender budgeting and update the National Gender Data Plan*

#### **Set out guidance and develop a training plan for gender budgeting**

The success of gender budgeting efforts will depend on knowledge building and capacity development across government in order to be able to institutionalise the initiative. Currently, there is limited understanding and capacity across government to pursue gender mainstreaming as a strategy, and gender budgeting as a tool more specifically. A focused training plan should be developed for all key institutions, including the Budget Bureau and the DWF as well as departments and agencies across ministries.

Given the DWF's plans to update its *Gender Responsive Budgeting Handbook* in 2020, this provides a timely opportunity to revitalise its contents so that it aligns with, and supports, the "next generation" of gender budgeting in Thailand. The example of the guidelines published by the Philippine Commission on Women in relation to the Gender and Development Code shows the important role that guidelines can play in developing capacity for the implementation of new initiatives (Box 16).

### Box 16. Guidelines on the Gender and Development Code in the Philippines

In August 2009, the Philippines passed RA 9710, or the Magna Carta of Women, a comprehensive women's human rights law. It called on various stakeholders, particularly local government units, to develop a Gender and Development (GAD) Code. A GAD Code is local legislation that consolidates local ordinances related to women and gender equality and which guides local government units in identifying local policies, plans and programmes to address gender issues. The GAD Code integrates or is aligned to gender-related national laws and international conventions.

To assist with this, the Philippine Commission on Women compiled "Guidelines on the Formulation, Implementation, Monitoring and Evaluation of a Gender and Development (GAD) Code". It consists of six parts:

1. essential elements of a GAD Code
2. recommended process of GAD Code formulation
3. organising the GAD Code
4. GAD-related mandates and frameworks
5. use of gender-fair language
6. glossary of GAD terms, GAD principles, GAD concepts and GAD mechanisms.

In addition, it includes other references useful in the formulation of the code. To facilitate understanding and application of the guidelines, sample formulations for each part of the code are included in the boxed items.

These guidelines have helped in the development of GAD Codes and, more importantly, in their implementation, monitoring and evaluation.

Source: Philippine Commission on Women (2013<sup>[33]</sup>).

The DWF also has an important role in ensuring that departments and agencies have the capacity to analyse their policies and programmes with a gender lens. This will require the DWF to develop both guidelines and a training plan. As identified in Section 3, most government officers are of the view that gender budgeting means implementing programmes for women. Training and capacity development should focus on showing how broader government programmes can have a direct or indirect effect on gender equality. The longer term goal should be for gender considerations to be mainstreamed throughout the policy development process.

### Update the National Gender Data Plan to ensure it is sufficient for gender budgeting

The government of Thailand will need to update its National Gender Data Plan in the short term to ensure it is sufficient for the purposes of gender budgeting. The National Statistical Office should take the lead in understanding what information gaps exist across different sectors, and set out steps to address this. Government departments will also have to potentially increase or change the way that they collect administrative data in order to be able to measure the gender impact of policies and programmes, and

progress towards gender objectives. Canada provides a good practice example of how a government can improve the availability of gender-disaggregated data to help support gender budgeting efforts (Box 17).

### Box 17. Improving the availability of gender-disaggregated data in Canada

In parallel with the introduction of gender budgeting in Canada, the government recognised the need to take steps to improve the collection, use and tracking of gender and diversity data in order to enrich the understanding of social, economic, political, financial and environmental issues. As part of this, the government introduced a new Centre for Gender, Diversity and Inclusion Statistics, and an Indigenous Statistical Capacity Development Initiative, and developed a broader set of tracking indicators and statistics. These actions were taken with a view to addressing gaps in the availability of data on gender, race and other intersecting identities to:

- support evidence-based decision making
- create more accessible and inclusive information for use by the public
- advance the level of statistical skills and engagement among indigenous peoples
- collect, analyse and disseminate data on members of visible minorities to understand the barriers different groups face and how best to support them with evidence-based policy
- use the data to measure and track Canada’s progress on achieving shared growth and gender equality objectives.

Source: OECD (2018<sup>[24]</sup>).

#### *Medium and long term: Deliver training and capacity development*

Moving to the medium term, the DWF should focus on rolling out its training plan across government. It could be useful to begin with pilot exercises with a few departments to implement gender mainstreaming. Ideally, the selected pilot departments would be very different and include at least one department involved in social policies and one in a “harder to reach” area such as energy, environment or transport policies. The exercise would consist of reviewing the whole of their budget proposals and understanding how they may contribute directly or indirectly to gender equality priorities set out in the Women’s Development Plan. Partnerships with other relevant stakeholders, such as academia, UN Women and the KPI, could be developed in order to ensure full understanding of potential gender impacts of policies and programmes and deliver training.

Lessons from training and capacity development with pilot departments can help inform future training and capacity development rolled out more broadly across government in the long term.

#### **Ensure that there are gender champions across government**

In parallel, it is important to leverage the role of CGEOs and gender focal points beyond the human resources aspects of gender equality, to champion gender-responsive and inclusive policy decision making within their respective ministries. A good practice example is provided by the CGEO at the Department of Corrections in Thailand (Box 18).

### Box 18. Gender mainstreaming at the Department of Corrections in Thailand

At the Department of Corrections in Thailand, the chief gender equality officer (CGEO) has an Action Plan to improve how officials within the Department of Corrections understand gender equality needs, use gender data and take action to prevent gender harassment. As part of this Action Plan, the department has to report to the Department for Women's Affairs on progress at the end of each year.

The Action Plan consists of different strategies; activities, target groups, indicators, monitoring mechanisms and key performance indicators. For example, there is the target that 70% of personnel working with female inmates have skills and knowledge to operate in the prison based on Bangkok rules (which set out prison standards for women), and 70% should have positive attitudes and accept gender equality. Because of the high priority of this work, at present, the Secretary General spends 50% of his time on the CGEO role.

CGEOs and gender focal points across ministries and agencies should also have a role in ensuring the implementation of gender budgeting. For example, after adequate training, these gender champions could be assigned a role in supporting the preparation of relevant material accompanying budget proposals, and reviewing it before submission to the Budget Bureau. The establishment of inter-departmental working groups for CGEOs and gender focal points would provide a forum that could be used for sharing understanding of practices.

In the longer term, there is the potential for the Civil Service Commission to support this development through integrating the CGEO roles into the performance appraisals of senior managers who are entrusted with this role.

#### Ensure independent oversight

When the Budget Bureau starts to publish the Gender Budget Statement alongside the Budget Bill, relevant parliamentary committees should scrutinise the information therein. The Parliamentary Budget Office (PBO) could also have a role in assessing the information, drawing ideas from how the Austrian PBO undertakes this role (Box 19).

In the longer term, a systematic approach to gender budgeting will also ensure that a gender lens is applied during the *ex post* phase of the budget cycle. As the State Audit Office increases its capacity in relation to performance audits, it would be helpful if it were to integrate assessments of whether programmes meet their gender goals. Once gender budgeting has been implemented for a number of years, the State Audit Office may also wish to undertake a systems audit of gender mainstreaming and/or gender budgeting to assess how effectively it is functioning and whether it is delivering the intended results. For example, this may include an assessment of the gender budget statements and whether or not the information set out by the government in these statements as part of the budget process was fair and true.

### Box 19. Scrutiny of gender budgeting by the Austrian Parliamentary Budget Office

The Austrian Parliamentary Budget Office (PBO) was established in 2012 during a period of substantial reform to the budget law. Its main tasks include:

- supporting the Budget Committee by providing analysis of the budget
- responding to information requests from members of the Budget Committee
- supporting other parliamentary committees in relation to the impact assessment of new legislation
- supporting parliament in its analysis of performance and gender budgeting.

Specifically, the PBO provides analyses to parliament on government documents related to gender budgeting and gender equality. This helps stimulate the parliamentary debate on gender issues.

In undertaking this role, the PBO provides clear guidance for members of parliament on all the gender-related performance objectives, measures and indicators shown in the different budget chapters. Its budget analyses always include a comprehensive section on gender budgeting. These analyses discuss key issues such as the quality of the information provided, the level of ambition of the objectives, the suitability and the development of relevant indicators (also international comparison), the availability of gender-disaggregated data, and levels of co-ordination between ministries. The PBO also submits proposals for how reports presented by the government might be improved through greater presentation of sex-disaggregated data (e.g. the grant report).

This legal budget framework and the PBO's support to parliament has resulted in higher awareness of gender budgeting and gender equality, and has brought about intensive discussions of gender objectives in the budget committee and in the plenary sessions. Gender issues are thus becoming an essential part of the budget debate, which is at the heart of parliament's work.

Source: Austrian Parliamentary Budget Office (2018<sup>[32]</sup>).

### Encourage civil society engagement

Structured engagement with civil society at the national level will be useful in ensuring that gender budgeting develops in a way that is responsive to citizen's needs. One way in which the Thai government can build stronger connections with civil society is through initiating participative mechanisms, such as consultations in relation to policy development.

Civil society groups can also provide important inputs through examining if the government lives up to its commitments on gender equality. For example, in the United Kingdom, each year the Women's Budget Group analyses the budget for its gender impact. The Swedish Women's Lobby annually analyses the state budget bill from a gender equality perspective. The aim is to see how resources are divided between women and men, and to examine if the government lives up to its commitments on gender equality. In their audits, they monitor statistical indicators and do in-depth studies, focusing on different spending areas from year to year.

## 5. Implementation

The series of actions set out in this Gender Budgeting Action Plan are intended to be mutually supporting. Implementation will undoubtedly need to take place over a number of years (see Box 20 on the staged development of gender budgeting in India).

### Box 20. The staged development of gender budgeting in India

Gender budgeting was introduced in India in 2000. Since then, gender budgeting efforts have encompassed four sequential phases: 1) knowledge building and networking; 2) institutionalising the process; 3) capacity building; and 4) enhancing accountability.

**Table 1. Phases of the introduction of gender budgeting in India**

Years	Phase	Description
2000-03	Knowledge building and networking	Mapping of government programmes and schemes that existed for women.
2004-05	Institutionalisation within government	Analytical matrices to do gender budgeting were designed by the Ministry of Finance and the National Institute of Public Finance and Policy, gender budget statements were included in expenditure budgets, gender budgeting cells were instituted in ministries.
2005-present	Capacity building	Gender budgeting cell officials, ministries' and state officers' training; charter on gender budgeting specifying the responsibilities of gender-responsive budgeting cells.
2012-present	Enhancing accountability	The Comptroller and Auditor General of India have been publishing an annual Report on Gender Budgeting in the State Finance Accounts since 2010.

Despite gender budgeting having now been implemented for over two decades in India, there is still a desire to make more progress in several areas, including data integrity, better fiscal marksmanship, reporting on a consistent basis, emphasis on outcomes rather than expenditure, and more analysis of gender budgeting both *ex ante* and *ex post*.

Source: Qrius (2019)<sup>[34]</sup>.

The suggested timetables for implementation of the Gender Budgeting Action Plan are set out in Annex A. Putting such a package of measures into effect will require clear leadership, and the Budget Bureau and the DWF will be important actors in this regard. However, it can be seen that line ministries, the National Statistical Office, the parliament and civil society are also crucial implementation partners. Over time, from a position of shared commitment to action, Thailand has the potential to implement a gender budgeting practice that responds to the needs of society, helping support the identification and implementation of policy measures aimed at closing equality gaps.

For the purposes of this Action Plan, it is envisaged that the short term refers to one fiscal year, the medium term to two to three fiscal years and the long term up to five fiscal years.

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## Notes

<sup>1</sup> In 1990, the United Nations Economic and Social Council (E/1990/15) recommended that states should have a minimum of 30% of women in leadership positions. The Beijing Declaration and Platform for Action reaffirmed this minimum target in 1995.

<sup>2</sup> The statistical information regarding firms comes from the World Bank's Enterprise Surveys, for which it targets formal (registered) companies with five or more employees.

<sup>3</sup> Adopted in April 2019, the Labour Protection Act (No. 7) amended the original labour law, known as the Labour Protection Act B.E. 2541. This included amending Section 41 to increase the maximum amount of maternity leave from 90 days to 98 days.

## Annex A. Action Plan timeline

### 1. Actions relating to the strategic framework

Timeline	Action	Partners
Short term	<ul style="list-style-type: none"> <li>– Develop and communicate a clear vision for gender budgeting</li> <li>– Establish clear roles and responsibilities across government for gender budgeting</li> <li>– Activate KorYorSor and KorSorSor as cross-governmental committees to co-ordinate the implementation of gender budgeting</li> </ul>	<ul style="list-style-type: none"> <li>– Budget Bureau</li> <li>– Budget Bureau, Department for Women's Affairs and Family Development (DWF), line ministries</li> <li>– KorYorSor, KorSorSor, Budget Bureau, DWF, line ministries</li> </ul>
Medium term	<ul style="list-style-type: none"> <li>– Strengthen the links between the objectives and targets set out in the next iterations of the Women's Development Strategy and the National Economic and Social Development Plan</li> <li>– Include measurable targets, indicators and indicator baselines in the revised Women's Development Strategy</li> </ul>	<ul style="list-style-type: none"> <li>– DWF, Office of the National Economic and Social Development Council</li> <li>– DWF</li> </ul>
Long term	<ul style="list-style-type: none"> <li>– Codify gender budgeting requirements in Thailand's organic budget law</li> </ul>	<ul style="list-style-type: none"> <li>– Budget Bureau, parliament</li> </ul>

### 2. Actions relating to implementation tools

Timeline	Action	Partners
Short term	<ul style="list-style-type: none"> <li>– Further develop gender tagging of budget programmes to three categories</li> <li>– Introduce a gender budget statement</li> </ul>	<ul style="list-style-type: none"> <li>– Budget Bureau, DWF, line ministries</li> <li>– Budget Bureau</li> </ul>
Medium term	<ul style="list-style-type: none"> <li>– Apply a gender perspective in performance setting</li> </ul>	<ul style="list-style-type: none"> <li>– DWF, line ministries, Budget Bureau</li> </ul>

Long term	– Mainstream gender impact assessment in policy development	– DWF, line ministries, Budget Bureau
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### 3. Actions relating to an enabling environment

Timeline	Action	Partners
Short term	<ul style="list-style-type: none"> <li>– Update the <i>Gender Responsive Budgeting Handbook</i></li> <li>– Develop a focused gender budgeting training plan for all key institutions</li> <li>– Update the National Gender Data Plan</li> </ul>	<ul style="list-style-type: none"> <li>– DWF, Budget Bureau</li> <li>– DWF, Budget Bureau, line ministries</li> <li>– National Statistical Office, DWF, line ministries, Budget Bureau</li> </ul>
Medium term	<ul style="list-style-type: none"> <li>– Assign chief gender equality officers (CGEOs) and gender focal points a role in implementing gender budgeting</li> <li>– Deliver training and capacity development across all key institutions</li> <li>– Parliamentary committees scrutinise the Gender Budget Statement</li> <li>– Parliamentary Budget Office develops a role in helping parliament scrutinise gender budgeting</li> <li>– State Audit Office integrates a gender perspective into performance audits</li> <li>– Civil society consulted more regularly on policy development</li> </ul>	<ul style="list-style-type: none"> <li>– Line ministries, DWF</li> <li>– DWF, Budget Bureau, line ministries</li> <li>– Parliamentary committees</li> <li>– Parliamentary Budget Office</li> <li>– State Audit Office</li> <li>– Line ministries, civil society</li> </ul>
Long term	<ul style="list-style-type: none"> <li>– CGEO roles integrated into the performance appraisals of senior managers with this role</li> </ul>	<ul style="list-style-type: none"> <li>– Civil Service Commission, line ministries</li> </ul>