

Women are less able to make their views heard in public decision-making processes in Myanmar. ${ }^{1}$ Therefore, budget priorities can fail to reflect their specific situations and priorities. This research looks specifically at what women understand and think about government budgets. It reveals that health and education spending are the top priorities for women, yet the government continues to under-invest in these areas. It also indicates that women do not see defence spending as a priority.
The research also looks at how women engage with budgets. Two primary obstacles to women's
engagement in public decision-making processes are a lack of awareness of budget processes and constraints on women's participation in formal leadership roles. Women do want to engage, however, and gender-responsive budgeting processes and efforts to reduce these barriers are needed to ensure access to information and participation in the future, so that women's priorities can be reflected in government decisions about taxation and public spending and so that women can hold the government to account on how taxes are raised and budgets spent.

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## INTRODUCTION

## Why women's voices are important for budgets

A national budget is critical for expressing and implementing a government's political priorities. Integrating gender considerations into budgeting can play a crucial role in improving the lives of women and promoting their fundamental rights. Gender-responsive budgeting involves analysing government budgets at all stages of the budget cycle to understand how they affect women and men differently, and ensuring that policies are designed and resources are allocated to promote gender equality. ${ }^{2}$ This does not mean that there are budget lines exclusively dedicated to women or women's issues, but rather it means looking systematically at how tax raising and spending across all areas benefits all people equitably. ${ }^{3}$ Limited gender-responsiveness in budgeting processes directly impedes the ability of women and girls to access basic services and may reinforce gendered roles that disadvantage women.

Meaningful civic engagement in public processes helps to foster strong systems of accountability. Without the inclusion of women's voices and a concrete response to their needs, there is no prospect of forging a gender-just society. To this end, enabling women to engage with national planning and budgeting processes is critical in ensuring accountability in the delivery of public services that allows for both gender and fiscal justice. In neglecting to reflect differences between the needs of men and women, spending is often biased and works to the disadvantage of women. In Myanmar, women's meaningful participation in community leadership and public decision making is still very limited.

This research seeks to understand what the priorities of women in Myanmar are with regards to taxation and public spending, and how they are engaging with the process at present.

Information on the research methodology and the survey conducted can be found in Annex 1.

## KEY FINDINGS FROM THE SURVEY

## Women prioritize increased spending on health and education

- Women prioritized health (27\%) and education ( $24 \%$ ) as the top priorities for public spending, followed by electricity (20\%).
- Allocations to defence were ranked as the least important (33\%).

Currently the priorities that women have for spending allocations are not reflected in the budget that the government has set. Despite the fact that education reform was a key part of the National League for Democracy (NLD)'s election platform, ${ }^{4}$ in the 2017/18 fiscal year the party allocated just $8.53 \%$ of its budget for education and $5.22 \%$ for health. Oxfam has calculated that these are the lowest allocations in the East Asia region. ${ }^{5}$ By contrast, $14.16 \%$ of the total budget was allocated to defence alone. ${ }^{6}$

Inadequate spending on public goods like health and education means that private institutions or individual women themselves fill the gaps in the provision of services. Private institutions are generally more expensive and so are inaccessible for poor and marginalized groups, contributing to increasing forms of inequality. ${ }^{7}$ Additionally, roughly $80 \%$ of health expenditure in Myanmar is paid out-of-pocket by the public, ${ }^{8}$ which again has an adverse impact on the poor. Access to public services and infrastructure can reduce the time that women spend on unpaid care and domestic work.

## A majority of women said that they faced difficulty in accessing public services

- $47 \%$ of women surveyed described accessing the public services they need as difficult', $11 \%$ as 'very difficult'.

These results suggest that women feel that the current level of public service provision is

[^1]inadequate to meet their needs. Many women interviewed described financial restrictions and transportation as major obstacles preventing access to state services.

This suggests the need to look not just at the overall level of public spending on these services but also at how spending is distributed within the country. Women in rural areas are likely to face considerably greater obstacles in accessing services, because of the scarcity of resources in rural/remote locations. Economic progress has been more urban-centric, with remote regions facing comparatively greater difficulty in accessing services. Displaced communities and minority groups are more vulnerable, due to both restrictions on movement and systemic discrimination. ${ }^{10}$

## Women believe that their knowledge of

 budgetary processes (budget, spending and taxation) is weak, when compared with that of other community members- Approximately $40 \%$ of women rated their knowledge levels of budgeting as 'poor' and $17 \%$ as 'very poor' in comparison to their perception of other community members.
- $\quad$ Over $50 \%$ of respondents said that they understood 'poorly' or 'very poorly' how the government was collecting taxes.
- Over half ( $54 \%$ ) of women said that they did not know the benefits of the tax system.

These results suggest that a lack of knowledge, confidence and awareness remains a key barrier that prevents women from engaging with budgetary planning and processes. This signifies a strong need to promote education and understanding of budgetary processes, if women are to have a stronger voice in these areas. It is also a critical aspect of holding leaders to account and ensuring a system of good governance. ${ }^{11}$

## A vast majority of women said that they did not participate in local budgetary processes

- $37 \%$ of women said that they never participated directly in the budget process at a local level; $54 \%$ said that they did so rarely.

These results show that women are not accessing or choosing to participate in budget processes at the local level, which means that their priorities are unlikely to be reflected in the discussions. One
barrier is that community meetings require the attendance of the head of the household, a position typically assumed by men in Myanmar. To increase women's representation in these discussions, it will be necessary to address structural barriers that prevent women from engaging in the public sphere. Men dominate the public sphere because cultural norms dictate that they are naturally inclined to assume such roles. Leadership and politics remain strongly associated with masculinity and power, which is perceived to be inherent to men. ${ }^{12}$

## Women receive information about the government budget from a range of sources, but rarely from local officials

- The largest proportion of women receive information from television ( $36 \%$ ), while radio (18\%), newspapers ( $16 \%$ ) and Facebook ( $14 \%$ ) are also common channels.
- When asked how frequently Village Tract or Ward Administrators (VT/WAs) shared information relating to spending in the community, fewer than $10 \%$ of women responded either 'always' (2\%) or 'usually' (7\%), while $36 \%$ said that VT / WAs never shared information on spending in their community.


## Women want to know more

- $92 \%$ of women surveyed would like to receive information about the government budget in future.
- The preferred channels for receiving information are television ( $30 \%$ ), newspapers ( $17 \%$ ) and community notice boards ( $17 \%$ ). Public hearings and websites were the least preferred channels.

Currently the majority of women surveyed are not participating in budgetary processes, and they perceive their knowledge of processes as being weaker than that of other community members. However, the vast majority also expressed an interest in getting information about budgets, especially using TV, radio or community notice boards. This suggests that in order to build the engagement of women in the budget process, efforts need to be made to inform and support this, using channels that will allow information to reach them in the most convenient ways. This may vary according to regions and age groups, but public hearings and websites are not the preferred channel.

[^2]
## CONCLUSION

Through this research, it is clear that women believe that their knowledge and understanding of budgetary planning and processes are relatively limited. More needs to be done by all actors - including the Government of Myanmar, civil society organizations (CSOs) and international aid and development agencies - to ensure that women's knowledge and confidence are boosted, so that they can engage fully in budget discussions and planning. Additionally, women's participation in public life is still very limited, and all actors need to work towards creating opportunities for women to engage in meaningful public dialogue as leaders, challenging the still dominant idea that leadership and budgets are exclusively 'men's work'.

Women and men often have different priorities for the allocation of public funds. The research findings set out in this paper indicate that women prioritize health and education in public spending, and this information needs to feed into resource allocation and public spending.

It is clear that women want to participate in public decision making, but they are frequently excluded from formal processes. The prospect of inclusive development and gender justice is impossible to realize without women's voices being heard. Such a glaring omission necessitates immediate remedy so that women's rights and priorities are reflected in public spending and policy processes.

## KEY RECOMMENDATIONS

## For the Government of Myanmar:

- Integrate gender-responsive budgeting processes into all stages of the budget cycle, so that budgets address the needs of women as well as men and contribute towards reducing gender inequalities.
- Increase allocations to social sectors (including health and education) in line with comprehensive national development plans and the Sustainable Development Goals (SDGs), and in line with the clear wishes of women.
- Create a formal space for meaningful civic engagement in fiscal planning and budget discussions to ensure that the needs of women, as well as all others, are reflected in policies and practices.
- Actively support and strengthen the capacity of people, particularly women, to engage with budget discussions and decision making through relevant trainings, public awareness campaigns and other means. Provide funding for such initiatives, including funding for women's organizations to carry out this work.
- Develop mechanisms to collect gender-disaggregated data on women's and men's budgetary preferences at a Union and sub-national level.
- Increase awareness across all ministries about the government's commitments to increase gender equality and ensure that these commitments translate into concrete policy and practices, including in the area of spending and service delivery.
- Ensure women's representation at all level of administration, including through the recruitment of female township administrators and by addressing critical barriers to women's active engagement.


## For civil society organizations:

- Directly support the participation and engagement of women in budget discussions and decision-making processes, recognizing that women face additional barriers to participation.
- Increase the capacity of all people - and women in particular - to engage in budget discussions and decision making, including through delivering trainings and promoting public information/awareness campaigns that are tailored to women's specific needs.
- Advocate with relevant government ministries to increase the gender-responsiveness of spending policies and practices, in order to address both short-term needs and to help challenge gender roles more broadly.


## For international development organizations and donors:

- Support government ministries to increase their awareness about gender equality and the role of budgets in reinforcing or reducing inequalities, though the delivery of trainings and technical expertise.
- Support civil society and especially women's rights organizations to engage in gender-responsive budgeting processes, including through delivering trainings and promoting public information/awareness campaigns. Provide funding for national CSOs, including women's organizations, in this area.


## Annex 1

## METHODOLOGY

This research sought to understand more about women's awareness on budgetary planning and the taxation system in Myanmar.

A set of 25 survey questions was drawn up to collect general information on women's understanding of budgeting processes and their budget priorities, as well as general information about those being surveyed. The survey responses were in some cases accompanied by explanatory information provided by interviewees.

In total, 430 women between the ages of 15 and 70 were surveyed and interviewed during the research. The women were drawn from a range of socio-economic groups, across different types of region and of different ethnicity. The survey took place in six areas: Kayah, Kachin and Kayin States and Yangon, Ayeyarwady and Mandalay Regions. This geographical sample covered hilly regions, dry zones, the coastal regions and conflictaffected areas. Both urban and rural areas were surveyed, with $55 \%$ of respondents located in urban areas and $45 \%$ residing in rural areas. The specific areas for data collection were places where 0xfam and its partners had a history of working.

The survey team comprised the Gender Policy Adviser for Oxfam in Myanmar and trained enumerators. The team conducted the survey and asked follow-up questions to better understand the responses. Data was collected in October-December 2017.

## SURVEY RESULTS

## A Women's understanding of the budgeting process

Al A majority of women considered themselves to have limited knowledge of government budgetary processes compared with others in the community. Approximately $41 \%$ of women rated their knowledge levels of budgeting as 'poor' in comparison to their perception of the knowledge of other community members, with approximately $18 \%$ rating their knowledge as 'very poor'. Approximately $36 \%$ rated their relative knowledge as 'fair'.

KNOWLEDGE ON BUDGETARY PLANNING


A2 Women use multiple channels to access information on the government budget. The largest proportion of women receive information from television ( $36 \%$ ), while radio ( $18 \%$ ), newspapers ( $16 \%$ ) and Facebook ( $14 \%$ ) are also commonly used channels.

HOW WOMEN RECEIVE BUDGET-RELATED INFORMATION


A3 Village Tract and Ward Administrators (VT/WAs) are a source of knowledge and information on budgets, and on spending in particular. When asked how frequently VT/WAs shared information relating to spending in the community, fewer than $10 \%$ of women responded either 'always' ( $2 \%$ ) or 'usually' ( $7 \%$ ), while $36 \%$ of women said that VT/WAs never shared information on spending in their community.

A4 More than a third of women (37\%) never participate directly in the budget process at the local level. The main reason given was that heads of households are invited to village meetings. Even if women attend the meetings, they are generally not able to, or do not dare to, participate in discussions. Village development work is considered to be a 'man's job'.

## PARTICIPATION IN BUDGETING PROCESS AT LOCAL LEVEL



A5
Women do participate in budgeting processes in a number of ways, providing informal advice ( $18 \%$ ) and advice at meetings ( $25 \%$ ) or in discussions ( $27 \%$ ), such as talking in the market or in tea shops. Some 30\% of women participate by specifically being asked about community needs, in particular relating to village development funds.


A6 Over half of the respondents surveyed said they understood 'poorly' or 'very poorly' how the government was collecting taxes. Of the women who were more confident in their understanding of the system, many said that they were aware that the government would promote tax collection, but had limited understanding of which goods or services would be taxable under the new systems.

## UNDERSTANING ON TAXATION



The majority of women ( $54 \%$ ) said that they did not know the benefits of the taxation system. Among those saying that they did know the benefits, the single largest benefit identified was 're-use for community development', such as infrastructure development ( $21 \%$ of all respondents), while $8 \%$ of respondents believed that taxes went towards social benefits, including support for the elderly and the provision of pension funds.

## PERCEPTIONS ON BENEFITS OF TAXATION



## B Women's priorities

B1 Women perceive health and education to be priority services for public spending. Respondents cited health $(27 \%)$, education ( $24 \%$ ) and electricity ( $20 \%$ ) as priority services for their communities. Fewer than $5 \%$ of respondents identified either social services, agriculture or water as services most needed in their communities.

COMMUNITY PRIORITIES FOR PUBLIC SPENDING


B2-4 When women were asked about their top three budget priorities, health, education, and electricity emerged as the most supported budget lines.

## PRIORITIES FOR PUBLIC SPENDING

46.5\%

## 37.9\%

 24.0\% 5

B5-7 All respondents were also asked to identify the three least important budget categories. Allocations to defence were overwhelmingly unpopular, ranking as the least important for $33 \%$ of respondents. Water, social services and city development were also among the least important budget lines.

## LOWEST PRIORITIES FOR PUBLIC SPENDING

33.0\%

10.0\%


B8-9 The majority of women described facing difficulty in accessing the services they needed most, with $47 \%$ of respondents reporting that it was 'difficult' to access services, and an additional $11 \%$ of respondents describing their experiences as 'very difficult'.

LEVEL OF DIFFICULTY IN ACCESSING PUBLIC SERVICES


## Lever

C6 When asked if they wanted to receive information related to the government budget, the vast majority ( $92 \%$ ) of women responded positively.

C7 When asked about their preferred channels for receiving budgetary information, a majority of respondents identified television ( $30 \%$ ), newspapers ( $17 \%$ ) and community notice boards ( $17 \%$ ). Public hearings and websites were among the least preferred channels.

## PREFERRED MEANS OF ACCESSING INFORMATION



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[^0]:    1 Burnley, Ei Phyu, Hilton. (2016). A Case for Gender-Responsive Budgeting in Myanmar. Oxfam. Retrieved on 25 July 2018, from https://policy-practice.oxfam.org.uk/publications/a-case-for-gender-responsive-budgeting-in-myanmar-603484

[^1]:    ${ }^{2}$ Although we refer to women and men here, gender also relates to gender minorities, intersections with dimensions such as age, class, religion, ability and sexual orientation and, importantly, how these dimensions combine to affect relative power, norms and roles that are attributed by society.
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    ${ }^{10}$ Women Organisations in Myanmar. (2013). Women and Leadership in Myanmar, op. cit.
    ${ }^{11}$ Burnley, Ei Phyu, Hilton. (2016). A Case for Gender-Responsive Budgeting in Myanmar, op. cit.
    ${ }^{12} \mathrm{lbid}$.

