



Costing the impacts of gender-based violence (GBV) to business: a practical tool

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Contents

Purpose	1
Overview	1
Tool	3
Implementation	10
Next steps	11

Purpose

In the literature and toolkits that focus on addressing economic costs of gender-based violence (GBV), little deliberate thought has been given to the monetary expenses associated with GBV impacts in the private sector, or to developing relatively accessible tools for assessing these impacts (Williams, 2014; KPMG, 2013; Day et al., 2005). This brief is a step-by-step guide for ascertaining the multiple costs that businesses can bear due to GBV impacts. It is based on a thorough desk review of related literature and tools as well as direct experience from a piloting exercise with three businesses in Papua New Guinea (Darko et al., 2015). The steps and proposals discussed below provide a platform for technical practitioners in NGOs, academia, or businesses to better develop approaches to assessing the financial implications of GBV in the private sector. The tools presented here are therefore designed to appeal to both specialist and non-specialist audiences (see ‘Implementation’ section).

More specifically, this methodology and associated tools seek to extend the debate about cost assessments and to enhance their practise in three areas. The first concerns the assessment of costed GBV impacts at the individual firm level. The majority of costing approaches in developed countries use a top-down approach to deal with total expenses, fundamentally through the use of national-level datasets and

aggregated calculations. By contrast, developing countries face more considerable challenges in establishing and maintaining appropriate monitoring and evaluation records, which prevents – or at least puts at risk – robust analysis.

Second, while firms might have policies and measures to address and recognise the impacts of GBV in the workplace, recognition of the impacts of GBV outside the workplace are relatively underexplored – particularly regarding the impacts on both men and women as opposed to impacts relating only to women.

The third niche addition that this tool provides is a focus on definitional challenges of GBV, as well as reflections on new areas of assessment – such as ‘caring’ or informal support roles of both men and women.

In addition to improving practice, this tool has a broader downstream purpose of providing a more discrete measure of GBV impacts, one that motivates actors on the basis of financial incentives as well as rights-based arguments. The fact that costs can also be calculated at the more localised firm level provides a pathway for managers and stakeholders to focus on their own context, and not have to rely on more problematic broader aggregated data through which to promote internal organisational change.

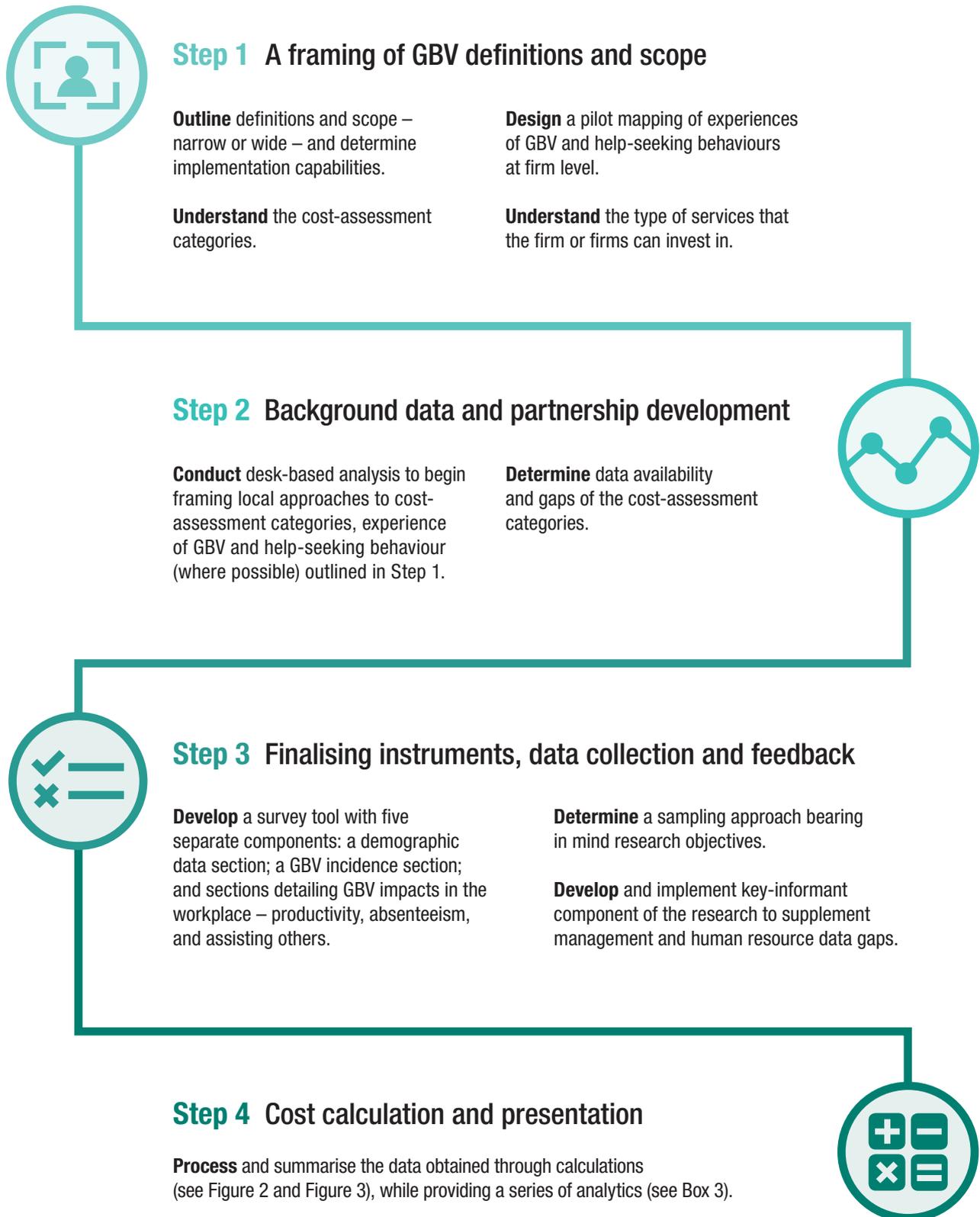
Overview

This brief presents an approach to assessing the cost impacts of GBV on businesses. The approach is adjusted from a methodology created by Duvvury et al. (2004) but also draws upon previous studies that specifically examined existing methodologies and strategies for costing GBV impacts (Williams, 2014; Day et al., 2005; Duvvury et al., 2004). Based on these reviews, as well as applied experience in Papua New Guinea (Darko et al., 2015), the costing methodology and tools consist of four core steps: a framing of GBV definitions and scope; partnership development and

collection of background data; fieldwork and feedback; and a cost-calculation and presentation phase.

These four components are addressed in detail below. Each consists of several methodological sub-categories that depend on the broader implementation environment, the business sector context and the type and capacity of the actors undertaking the costing activity. The latter issues are addressed after discussion of the core tool, and a case study provides a brief overview of the costing process in action.

Figure 1



Tool

Step 1: Outline definitions and scope

Step 1 consists of four elements: defining which dimensions of GBV are to be assessed in the costing activity, mapping response behaviours, mapping business responses to GBV, and defining the types of costs to be assessed. However, all of these dimensions presuppose that the target firms and/or sector have been pre-identified and justified by the commissioning agents, implementation team and associated stakeholders. For some businesses and sectors, advocacy initiatives are required to build the demand side of the research.

The targeting and justification of firm and/or sector level focus is crucial because certain sectors and/or organisations – due to their locations, and the demographic and socioeconomic profiles of their workforces – will have pre-existing ‘weights’ of GBV prevalence and incidence. In other words, a sector-based comparative study should be aware, both at the outset and during analysis stages, of characteristics that may help to explain significant data differences.

The first element – **defining GBV** – is a critical aspect of the methodology, and is fundamental in framing all subsequent research activities. The selected definition of GBV should be based partly on overall objectives of the costing process, but also on the technical capacity and resources (including implementation time) allotted to the research activity and that of associated stakeholders. Reflection on these dimensions is necessary because a narrower focus on sub-categories of GBV can lead to more targeted, robust and efficient research processes and outputs. By contrast, a broader reflection on types of GBV can be resource intensive and conceptually challenging.

In terms of concrete steps, discussion can focus on the costs associated with Intimate Partner Violence (IPV) as compared to the costs associated with a broader GBV approach. The **Gender-Based Violence Information Management System (GBV-IMS)** is a tool that can assist in this discussion. The tool enables actors to effectively and safely collect, store, assess and share data on GBV incidents, as it disaggregates types of GBV in a practical way. This classification tool focuses on six core types of GBV, of which Intimate Partner Violence is a secondary dimension given that it is oriented to a type of perpetrator rather than a type of violence or rights violation.

A focus on GBV more broadly is forced to examine multiple types of perpetrator beyond intimate partners, and thus may include work colleagues, members of the

community, and other family members. Therefore, while a broader focus on GBV can provide a larger bottom-line figure, some aspects of GBV at the community level can be problematically conflated with interpersonal violence (consider, for example, a violent robbery of a woman in public space, which can be attributed to various forms of violence depending on circumstance). In addition, it should be appreciated that IPV is the dominant form of GBV in many contexts, but can be outweighed by non-partner violence in other contexts – such as conflict/post-conflict zones or fragile states. The ultimate choice of definitional scope therefore depends on secondary research undertaken in the study context – where data is available. If data suggests that IPV (or a closely related form of GBV such as domestic violence) is by far the dominant form of GBV at the study site, then the research implementation team is challenged by the question of whether to exclude other forms of GBV in favour of an arguably more accurate and cost-efficient research process that focuses on IPV or domestic violence.

The second sub-category in Step 1 is **understanding the cost-assessment categories**, based on an appreciation that there are three types of costing dimensions: direct costs resulting from the personal GBV impacts on staff; direct business costs related to referral services, counselling, GBV-related training, health care support, or other related service-expenditures; and indirect costs associated with resources invested in staff turnover and additional recruitment of staff. Furthermore, the first of these categories (direct staff costs) can be further divided into assessments of productivity deficits in the workplace; absenteeism; and assistance costs (helping others who are experiencing GBV in or out of the workplace) (see Figure 1). This form of cost assessment can be considered a small-scale ‘accounting method’ and can be contrasted against broader methods drawing on econometric approaches, propensity score matching, willing-to-pay principles, and other statistical methods (see Williams, 2014; Duvvury, et al., 2013).

When further subdividing staff costs, the key focus is the extent to which these levels of incidence and prevalence translate into productivity loss, absenteeism and the act of assisting others in the workplace. For example, while certain individuals may experience a form of GBV, they may have the capabilities and resources to be resilient to these experiences in a way that does not affect work attendance or performance. Similarly, as there may be varying forms, combinations and repetitions of GBV affecting individuals over a time period, it can be assumed that the impact on attendance and performance at work may vary markedly. This might include variation in absenteeism,

presenteeism, leave of absence (long-term absenteeism), resolution-seeking behaviour in the workplace (such as confiding in colleagues or processing formal measures with human resources team) and negative coping mechanisms. The overarching approach to assessing impact is therefore based on the average number of GBV incidents (which may consist of multiple forms of GBV) multiplied by the average degree of impact (in time) of each incident (see Figure 2 for an overview, and Figure 3 for a detailed calculation).

The third part of Step 1 concerns **designing a pilot mapping of experiences of GBV and response behaviours**, an activity that is required to understand the types of routines, service use, and informal support networks that are used by GBV survivors. This mapping can be guided by the cost-assessment categories outlined above – but will ultimately be dependent on participants’ own interpretations of these cost categories. In other words, this mapping process is conducted for two reasons. First, an understanding of the GBV experiences and help-seeking behaviour of GBV survivors facilitates the development of the survey tool categories (see Step 3). This is important because survey participants (staff) and key informants (people in a position to provide insight on a given subject – community leaders, resident etc.) may not be familiar with technical terminology concerning GBV, but will be able to respond to colloquial and contextually framed terms that are focused on direct experiences and behaviours rather than categories. For example, a ‘denial of services’ (as per the GBV-IMS tool) does not automatically translate into being prevented from using contraceptives, while ‘physical assault’ may not be associated with wife beating. Second, this task helps to develop further evidence from organisational staff on the business responses to GBV that senior and human resource (HR) managers may not necessarily bring forward or be familiar with.

The fourth activity in Step 1 aims to develop a more formal **understanding of the type of services** that the firm or firms are investing in. This step seeks to provide an extensive list or table of the range of response services that can prevent or react to GBV incidents in the research context. This list may include safe houses, professional counselling and support, medical services, health insurance, organisational peer mentoring and coaching, awareness raising and information sharing, legal support and support with relocation or resettlement. This list, developed through desk-based analysis of the research context, provides a semi-structured starting point for forthcoming conversations with employees and management personnel during Step 2. Beyond the costing exercise itself, it also provides a valuable reference point for business managers, staff and other stakeholders to consider when taking next steps to address GBV issues that are affecting their business activities.

Step 2: Background data and partnership development

Step 2 is largely dedicated to developing desk-based analysis to fulfil the sub-categories in Step 1, and commencing or expanding interaction with business and research stakeholders. This step also involves enhancing partnership ties and trust with firms and research partners. This latter aspect is particularly important because firms often require extensive assurances about data confidentiality and matters that could affect their reputation. In addition, as the issue of GBV is a highly sensitive topic, partnerships with businesses can be fragile and therefore may require lengthy engagement processes (see Box 1).

Consideration should also be given to the likelihood of the implementation team being able to fulfil all the data needs of the cost-assessment categories. Discussions with firms beforehand should focus on the degree to which they can provide data in these cost categories, if at all. For example, the costing exercise in Papua New Guinea (Darko et al., 2015) encountered data restrictions amongst several businesses with respect to the costing of service responses and prevention of GBV, as well as the amount of time invested by HR teams on these issues. Given that GBV is largely dealt with informally, with much associated stigma, gaps in formal data at the organisational level are likely to be large. Nevertheless, setting the parameters before survey piloting and additional fieldwork conversations sets clearer expectations amongst stakeholders.

Similarly, the task of obtaining a more grounded perspective on the direct experiences of GBV and associated response behaviours is ideally conducted in this phase of the study through a small number of preliminary focus group discussions with a representative sample (see below) of staff and through key informant interviews. Discussions should be led by a semi-structured interview instrument that includes the core GBV categories that are assigned to the study (the GBV-IMS classification tool can be a key reference in this process). As outlined above, the main point of this exercise is to frame the staff survey tool appropriately, but information obtained here may also be added to the ‘types of services’ table.

Finally, drawing on the abstract ‘types of services’ developed in Step 1, the activities in Step 2 can now seek to determine how these services may or may not be articulated in the research context – both within and outside the business. This data can be triangulated with the desk review already conducted in Step 1 through outputs from focus group discussions and key informant interviews (including public service sectors and non-governmental organisations (NGOs)).

Step 3: Finalising instruments, data collection and feedback

With Step 1 and 2 in place, the first task for the implementing agency is to finalise the research instruments; namely, the survey tool and the semi-structured questionnaire for the key informant interviews. The survey tool, drawing from Duvvury et al. (2012) and Horna (2012), should

have five separate components: a demographic data section; a GBV incidence section; and three sections that focus on the types of GBV impacts in the workplace: productivity, absenteeism, and assisting others. The critical dimensions are outlined in Box 1 below.

Box 1: Core criteria for survey

1. Demographics

- sex
- time at the firm (respondents can be excluded if they have been employed for less than 6 months)
- a scale of number of hours worked per week
- income (after taxes and other deductions)

2. General incidence

- This section, framed by work undertaken in Steps 1 and 2, seeks to unpack experiences of violence. The categories of violence – whether GBV, IPV or other – should be presented in a context-friendly way. These categories can be expressed in localised terms of GBV behaviours, with the aim of obtaining prevalence data (the number of times over the previous 12 months the participant has experienced certain behaviours specifically).
- The selected categories and associated behaviours of GBV need to be presented very clearly as many participants will have different understandings of these issues as well as a degree of normalisation of violence. For example, physical assault in an intimate partnership is often justified by victims as much as by perpetrators. GBV can also include issues concerning differential inheritance endowments and financial restraints, which can be difficult to explain.
- The survey team must emphasise that this tool is based on personal experiences of GBV, not on the perceptions of others.
- Note that this section seeks to obtain general incidence – the issue of impacts on workplace functionality have not yet been addressed.

The remaining sections seek to unpack the impact of the general GBV incidence as it relates to the workplace. These sections query on specific incidents in which one or more GBV behaviours can occur simultaneously in a violent event. It is crucial to remind participants of the information they entered in the previous section, as participants are required to disaggregate, to their best ability, a significant level of detail in these sections.

3. Impact on productivity

Average days or hours affected at work by each GBV event outlined in previous section.

4. Impact on absenteeism

Non-attendance days based on visits to services (health, legal or other – with clear separation of firm-level and external services), and attending to personal matters (child care, informal support networks as well as other personal coping mechanisms or effects, such as depression).

5. Impact on assisting others (at home or in the workplace)

Number of occasions, length of each occasion (on average).

There are several additional dimensions that need to be reviewed during the survey development process. Given memory recall attrition, it is advised that the survey focuses on experiences of GBV over the previous 12 months – but timescales can vary depending on research purposes. The implementation team also needs to reflect on whether GBV impacts in the workplace should ‘rounded-up’ to a day or half-day (rather than go into the detail of number of hours affected).

Similarly, the approach in Box 1 does not seek to unpack each GBV impact by type of GBV incident of the previous 12 months (respondents are requested to average the impact of the incidents outlined in section 2, rather than explain how each type of GBV incident separately affected their productivity, absenteeism, or assistance of others). This is suggested for two reasons: focusing on how different types of GBV incident resulted in different impacts would require a highly intensive survey that could take several hours to administer. Second, focusing on the discrete links between GBV incidents and impacts in the workplace would divert attention toward GBV drivers and intensifiers and away from the aim of calculating its costs to business. As outlined above, the broader rationale for this tool is for it to be fairly rapid and applicable – hence the focus on averages. If sufficient resources are available for one-to-one interviews instead of group surveys, data is likely to be more robust. In either case, the implementation team is advised to conduct a pilot implementation of the survey tool in order to assess survey times and also to confirm sampling technique (see below) and the language and concepts used in the tool.

Sampling

The sampling approach will be determined by the research objectives – such as the number of firms to be targeted and their workforce populations, as well as whether a representative sample of the sector is required. A method of calculation and an example focused at the firm level (Box 2) is provided below. The target population should be oversampled by 10-20% to take account of attrition and errors within survey outputs. Note that a broader sectoral-level focus would not incur an excessively larger sample than a single business of 500 individuals. For example, Box 2 shows the sample for a firm of 500 individuals to be 218. Scaling up to a sector that has clear parameters, such as an extractives industry with a 40,000-strong workforce, reveals a sample size of 381. The sample should be selected through random sampling (using a

random number generator or chart) of a roster of staff. The sample should also not disaggregate male and female workforce populations as the survey is seeking to determine representative impacts at the firm level. In other words, sampling only the female population of the workforce would skew the results significantly at the firm level.

The key-informant component of the research seeks to supplement management and human resource data where it is not made formally available in Step 2. Where no data is available, semi-structured interviews with managers can elicit information on staff numbers, salaries, leave and absenteeism, turnover, recruitment costs, training costs, and services offered. Alternatively, finance staff can be requested to provide financial turnover and operating cost information, while management or HR can provide supplementing information on training, services and recruitment costs (see Table 1) (Darko et al., 2015).

Box 2

Sample Size Calculation:

Sample Size = (Distribution of 50%) /
 ((Margin of Error% / Confidence Level Score) Squared)
 (confidence level score 90% = 1.645; 95% = 1.96;
 99% = 2.575)

Finite Population Correction:

True Sample = (Sample Size X Population) /
 (Sample Size + Population – 1)

e.g. Firm of 500

Sample Size = (0.5 x (1-0.5)) / ((0.05/1.96) Squared)

Sample Size = 0.25 / (0.02551...) Squared

Sample Size = 0.25 / 0.00065077...

Sample Size = 384.16

True Sample = 384.16 x 500 / 384.16 + 500 – 1

True Sample = 218 individuals

(multiply by 1.1 or 1.2 for attrition bias)

Table 1: Supplementing management and human resource data where it is not made formally available in Step 2

Data sought	Type	Alternative(s) if not available
Annual financial turnover and/or operating costs	Finance	Will be available, may require confidentiality agreement if tool is being deployed by external organisation
Number of staff, proportion in management jobs, gender split	HR	Number of staff and estimate of gender split
Staff salary list by job type and gender	HR/Finance	Overall staff salary costs figure (all costs paid by firm including tax; may or may not include benefits, e.g. pension contribution)
All GBV-relevant training programme costs, duration, frequency and number of staff attending	HR/Finance	Available cost figures or estimation of the proportion of training costs that can be allocated to GBV-relevant training activity and estimates of numbers of staff and time involved
All GBV specific services costs, e.g. counselling	HR/Finance	Available cost figures or estimates of costs of services provided, if aggregated with other figures
All GBV-related services costs, e.g. transportation, health insurance	HR/Finance	Available cost figures or estimates
HR salary information, disaggregated from main salary data	HR/Finance	If not available, aggregate HR time spent on GBV using averages for all staff
Staff turnover figures and reasons for departure	HR	Estimates of numbers and of proportion related to GBV
Frequency and cost of recruitment (including staff time cost) linked to GBV-related need to recruit, based on figures above, including time taken for new staff to be operating at full productivity – induction and training costs	HR/Finance	Estimates of annual recruitment linked to GBV and of costs to find and train these new staff

Step 4: Cost calculation and presentation

The final step in the costing process involves processing and summarising the data obtained through calculations shown in Figure 2 and Figure 3, while providing a series of analytics (where required) above and beyond a bottom-line currency figure of the cost to business(es) (see Box 3). This process should be preceded by a data review stage in which outliers could be removed. The removal of outliers

is an issue of both statistical and ethical concern, but core criteria for removal can be based on the number of apparent outliers, as measurement errors. If outliers are small in number and do not ultimately affect the bottom-line figure by more than a few percentage points, they can be retained. Similarly, the use of median and mean statistical approaches can be applied as necessary.

Figure 2

Calculating direct costs for the company



Where possible, other indirect costs are also added:

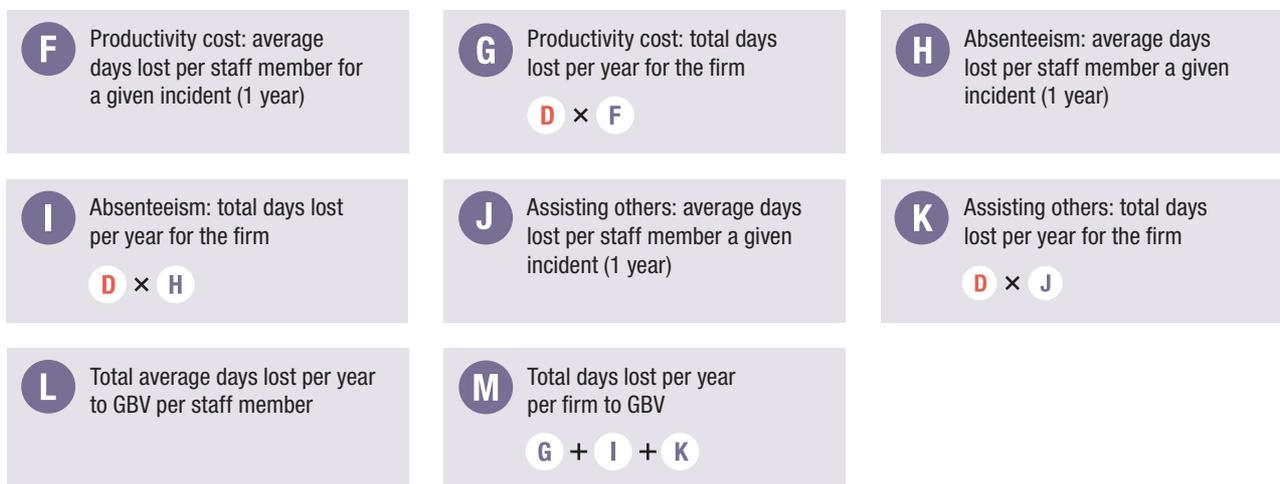


Figure 3

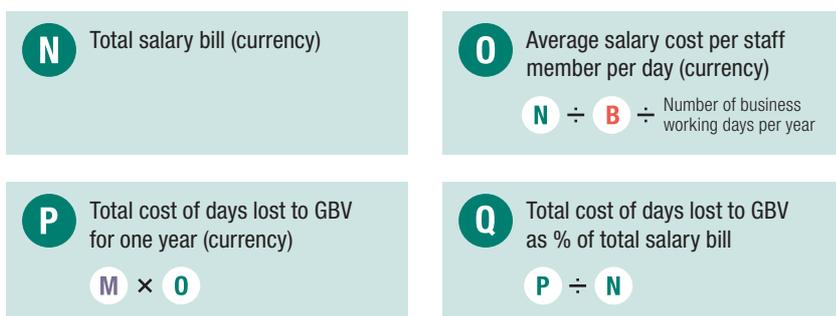
Prevalence



Time lost to GBV

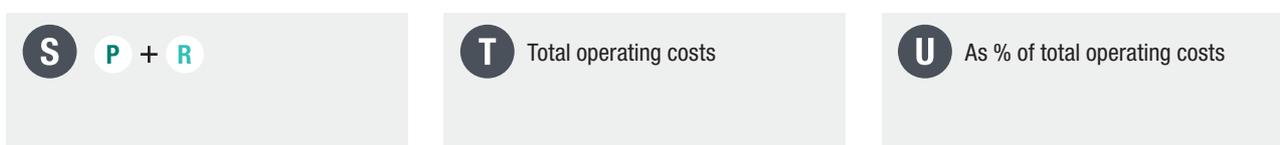


Financial cost of time lost



Other costs

Total calculable cost of GBV



Box 3: Potential Analytics for dataset

Background

- GBV incidence over the previous 12 months (by type of incident)
- GBV incidence by gender over the previous 12 months (by type of incident)
- GBV incidence by firm or (sub)sector over previous 12 months
- GBV incidence at individual level (to show relative intensity of GBV incidents)

Impacts

- Incidents and total time loss (summary of productivity, absenteeism and assistance) by gender and/or firm
- Individual charts of productivity, absenteeism and assistance losses by gender and/or firm
- Total calculable cost of GBV impacts by department, firm or (sub)sector, in currency figures and percentage of total operating costs

Source: Darko et al., (2015)

Implementation

Determining the actor or agency responsible for implementing the costing study will depend on a variety of factors. The first issue is technical capacity. While the tool presented is designed to be accessible for non-specialist audiences, a fair degree of primary and secondary research expertise and capability is nonetheless required. In order to address this matter, the commissioning body can undertake a capacity assessment, or advertise the activity through a competitive bidding process with clear terms of reference. Related to this issue is whether the costing exercise is conducted by a body of trained staff within the organisation or by an external agency.

The advantage of an internal assessment is that any investments in skills on monitoring and evaluation are retained with the organisation – which may have multiplier effects on other social impact assessments. An internal approach can also be cost-efficient, and be conjoined with pre-existing staff survey activities. The advantages of an external approach, by contrast, are the relative impartiality of the implementing agency and the relative avoidance of concerns regarding confidentiality and data security. This can be critical for staff who worry about potentially violent recriminations from GBV perpetrators, as well as about real or perceived stigma effects on colleagues and

management that may affect victims' career prospects. An external agency is also able to work across several firms or (sub)sectors simultaneously, which macro-focused actors – such as regulation authorities, international aid donors or academic institutions – may find a core advantage. However, external agents should also be aware that there are risks at firm level associated with incidents of GBV, such as reputational damage and associated losses in income.

In parallel, the issue of research ethics applies to any implementing agency. A central concern is to ensure that all activities 'do no harm' to respondents. Research agencies and commissioning actors have a duty to make certain that data confidentiality is maintained, and to ensure that any disclosures of ongoing rights violations related to GBV are officially addressed by providing the pathways for risk transfer and referral to relevant authorities. These safeguarding procedures should be clearly articulated to survey respondents and key informants. Referral information can be provided on consent forms or survey forms. Cases requiring further investigation or referral should be dealt with on a case-by-case basis, and care should be taken that any authorities engaged in the process are themselves sufficiently capacitated to absorb the risk during the transfer process.

Box 4: Case study of costing assessment conducted across three firms in Papua New Guinea

In 2015, the Australian Department of Foreign Affairs and Trade (DFAT) office in Port Moresby, working with the Overseas Development Institute (ODI) in the DFAT-ODI Business Development Exchange programme, suggested that ODI work with the Business Coalition to examine ways in which business could help address the serious issue of gender violence. In discussions with coalition members, DFAT, and the International Finance Corporation (IFC), it was suggested that the research initially examine the costs to business of gender violence.

The study followed the four-step approach, with a broader focus on GBV rather than a more narrow approach on IPV or domestic violence. This broader focus was ambitious as it sought to register GBV impacts across a variety of perpetrators and contexts. The study faced particular challenges in discerning the difference between interpersonal violence and GBV in public space, although the focus on non-partner violence did raise overall experience of GBV incidents by a significant proportion.

Overall, 197 individuals were surveyed in two groups, men (97) and women (100). The researchers found that survey respondents were rarely familiar with the connections between the behaviours and experiences listed in the survey, or their descriptions as rights violations. The implementation team therefore decided to conduct the consultations in real time, assuring that all questions were addressed in a step-by-step approach.

The study also encountered significant data gaps in the availability of up-to-date operating costs, staff costs and salary details. The capacity to process a number of GBV disclosures to relevant authorities and ensure that all referral cases were appropriately followed up was also stretched.

Source: Darko et al. (2015)

Next steps

This tool primarily provides four steps through which to cost the impacts of GBV to business. It uses a fairly rapid and focused method, which is relatively new to practitioners that focus on GBV. As outlined throughout the brief, several management decisions are required at critical junctures to ensure that research outputs are able to appropriately inform broader research aims. It is also important to note that the tool is both adaptable and a work in progress: it is not limited to the firm level and can be applied to examine wider sectors and sub-sectors, including the public sector. The evidence generated at the meso

and macro levels can then be used to expand debate on the significant impacts of GBV in an economy, and thereby provide insight to downstream and upstream interventions intended to prevent and respond to GBV. Enhanced cooperation between the private and public sectors will be required to ensure the level of investment and coordination necessary for a comprehensive response to GBV. Any research on costing impacts for businesses will therefore be an important starting point for outlining an agenda for public, private and NGO stakeholders to collaborate and scale up existing efforts addressing GBV.



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