GENDER and BUDGETS

Supporting Resources Collection

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BRIDGE was set up in 1992 as a specialised gender and development research and information service within the Institute of Development Studies (IDS), UK. BRIDGE supports gender mainstreaming efforts of policymakers and practitioners by bridging the gaps between theory, policy and practice with accessible and diverse gender information.

Other publications in the Cutting Edge Pack series:
- Gender and HIV/AIDS
- Gender and Cultural Change
- Gender and Participation

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## Acronyms

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<th>Full Form</th>
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<tr>
<td>AWID</td>
<td>Association for Women's Rights in Development</td>
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<tr>
<td>BIGS</td>
<td>Bandung Institute for Government Studies (Indonesia)</td>
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<tr>
<td>CASE</td>
<td>Community Agency for Social Enquiry (South Africa)</td>
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<tr>
<td>CEDAW</td>
<td>Convention on the Elimination of All Forms of Discrimination Against Women</td>
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<tr>
<td>CSVR</td>
<td>Centre for the Study of Violence and Reconciliation (South Africa)</td>
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<tr>
<td>DAWN</td>
<td>Development Through Active Women Networking Foundation (Philippines)</td>
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<tr>
<td>DFID</td>
<td>Department for International Development (UK)</td>
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<td>DSW</td>
<td>Developmental Social Welfare</td>
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<td>DWAF</td>
<td>Department of Water Affairs and Forestry (South Africa)</td>
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<tr>
<td>FOWODE</td>
<td>Forum for Women in Democracy (Uganda)</td>
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<tr>
<td>FUNDAR</td>
<td>Centro de Análisis e Investigacion (Mexico)</td>
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<td>GAD</td>
<td>Gender and Development</td>
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<td>GAP</td>
<td>Gender Advocacy Programme (South Africa)</td>
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<td>GBI</td>
<td>Gender Budget Initiative</td>
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<td>GRBI</td>
<td>Gender-responsive Budget Initiative</td>
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<td>GDP</td>
<td>Gross Domestic Product</td>
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<td>GETNET</td>
<td>Gender Education Training Network (South Africa)</td>
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<td>GNP</td>
<td>Gross National Product</td>
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<td>ICRW</td>
<td>International Center for Research on Women</td>
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<td>Idasa</td>
<td>Institute for Democracy in South Africa</td>
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<td>IDRC</td>
<td>International Development Research Centre (Canada)</td>
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<td>MKSS</td>
<td>Mazdoor Kisan Shakti Sangathan (India)</td>
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<td>MTEF</td>
<td>Medium-Term Economic Frameworks</td>
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<td>NCRFW</td>
<td>National Commission on the Role of Filipino Women</td>
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<td>NGO</td>
<td>Non-governmental Organisation</td>
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<td>ODI</td>
<td>Overseas Development Institute</td>
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<td>OECD</td>
<td>Organisation for Economic Co-operation and Development</td>
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<tr>
<td>PER</td>
<td>Performance Expenditure Review</td>
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<td>PRSP</td>
<td>Poverty Reduction Strategy Paper</td>
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<td>Sida</td>
<td>Swedish International Development Agency</td>
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<td>TAF</td>
<td>The Asia Foundation</td>
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<td>TGNP</td>
<td>Tanzania Gender Networking Programme</td>
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<td>UK</td>
<td>United Kingdom</td>
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<tr>
<td>UNDP</td>
<td>United Nations Development Programme</td>
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<td>UNIFEM</td>
<td>United Nations Development Fund for Women</td>
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<td>UPC</td>
<td>Urban Poverty Coalition (Indonesia)</td>
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<tr>
<td>USA</td>
<td>United States of America</td>
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<tr>
<td>WBI</td>
<td>Women’s Budget Initiative (South Africa)</td>
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<tr>
<td>WFTC</td>
<td>Working Families’ Tax Credit</td>
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<tr>
<td>ZWRCN</td>
<td>Zimbabwe Women’s Resource Centre and Network</td>
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1. Introduction

Why a Supporting Resources Collection on gender and budgets?

This collection complements the Overview Report on Gender and Budgets by providing summaries of a selection of key materials that reinforce the role of gender-sensitive budgets as a tool for advancing gender equality. Sharing accessible explanations of key concepts, geographically and context diverse case studies, practical tools, guidelines, training materials, popular education materials, web resources and networking contacts, supports progress towards achieving the ultimate goal of the formulation of a gender-sensitive budget.

If you are too busy implementing, designing and managing to have time to read a book then this collection can offer you concise, accessible information on a range of resources. We hope these resources will further encourage collaboration, networking and pooling of resources. There are many gender budget initiatives (GBIs) that are still in their very early stages – where no published materials are yet available some basic information is given in the Networking and Contact Details section at the back.

As this collection shows, there is no one way of “doing” gender budget work. The context for the work is everything. Whilst we have included examples of tools, guidelines, and training materials, we want to stress that there is no magic formula and any materials need to be adapted for the context.

How does this collection relate to the rest of the pack?

The Supporting Resources Collection forms part of the BRIDGE Cutting Edge Pack on Gender and Budgets. This Pack also includes:

- An Overview Report covering the main issues written by Helena Hofbauer Balmori (FUNDAR, Mexico) with advisory input from Debbie Budlender (Community Agency for Social Enquiry). Both Helena and Debbie have helped with the selection of materials for this Supporting Resources Collection.
- An issue of the BRIDGE bulletin In Brief on Gender and Budgets which features: an overview article by Helena; a case study of making the participatory budget process in Recife (Brazil) gender-sensitive (by the Coordinator for Women of the municipality); and an article featuring the work of the Tanzania Gender Networking Programme (TGNP) in linking their gender
budget work to the Poverty Reduction Strategy Paper (PRSP) and the Public Expenditure Review (PER) processes.

**Where can you find these resources?**

We have tried to give the web addresses for all materials available online (accurate when going to press) and have, with permission of the authors, placed materials online where not already available. We have also indicated how paper copies might be obtained by giving contact details for the organisations and publisher in the final section (Networking and Contact Details).

New resources on gender and budgets are continually being produced. The Siyanda website features all the resources in this collection plus many more, and will be updated with new materials as they are produced. Go to [www.siyanda.org](http://www.siyanda.org) and search for ‘budgets’.

Any selection of materials is necessarily partial – we have sought help in selecting from the wide range of valuable materials available. But if you feel we have missed important resources or you have recently produced new materials, please tell us. If you go to the Siyanda website ‘Community’ page you can add this information direct: [www2.ids.ac.uk/siyanda/community/community.cfm](http://www2.ids.ac.uk/siyanda/community/community.cfm) or email siyanda@ids.ac.uk or write to BRIDGE (see contact details on the back cover of this report). There is a possibility that if you have useful resources but do not have the capacity to put them online, BRIDGE can put them online on the Siyanda website.
2. Overview materials


Full text available: [www.bellanet.org/grbi/docs/26291GenderBudgetstext.pdf?OutsideInServer=no](http://www.bellanet.org/grbi/docs/26291GenderBudgetstext.pdf?OutsideInServer=no) (pdf file accessed 14/11/02)

How can greater consistency between social commitments and economic goals be achieved? This publication aims to inspire government officials, policy-makers, donor agencies, and civil society groups to engage in gender-responsive budget initiatives by demonstrating both equity and efficiency gains. In four sections this book gives the conceptual and theoretical framework, traces the evolution of such initiatives, evaluates the role of different stakeholders, and profiles country activities, highlighting good practice. Gender-responsive budget initiatives (GRBIs) are mechanisms for mainstreaming gender into public expenditure and public revenue decision-making, which can lead to more effective policy design and outcomes. However, the technical nature of much gender budget work can obscure the political nature of the budget process and hence the need for advocacy strategies. Political support is crucial, particularly from finance ministries and officials in key sectoral ministries. Ministers responsible for women’s affairs are important advocates but often lack political influence to mobilise support and lack the capacity to address macroeconomic issues. Recommendations include the need for broad-based coalitions, sex-disaggregated indicators, the development of tools for revenue analysis, and more work at the sub-national level.

Lessons learned from GRBIs include:

- All GRBIs experience scarcity of gender-disaggregated data needed for effective programme design and implementation.
- The Asia Foundation’s work on gender budgets has the strength of a “triangle of players”, i.e. progressive elected officials, effective government institutions, and active, well-informed coalitions of NGOs and people’s organisations.
- Initiatives in the Philippines and South Africa claim to have learnt from the Australian gender budget work but have both implemented the ideas very differently. There is no “blueprint” in terms of tools for gender analysis in gender budget work as the ‘initiative has to be fought on the country terrain’ (p125).
- In the South African Women’s Budget Initiative race issues have been included, demonstrating that additional social concerns can be incorporated into GRBIs.
Whilst a number of donor agencies have provided valuable support for GRBIs, there are dangers of financial dependency reducing the sustainability of some projects.

Some donor agencies supporting GRBIs have reported opposition from colleagues, particularly from those involved in economic issues who might be opposed to or misunderstand the need to incorporate gender concerns into macroeconomics and poverty reduction strategies.

Recommendations include:

- Indicators must be disaggregated by gender if the important question of “results for whom?” is to be answered.
- All those that potentially can have a significant impact on making government budgets more gender-sensitive should be involved in the initiative – broad-based coalitions are essential.
- More regional or broader inter-country level work is needed to raise awareness and strengthen capacity.
- Tools for revenue analysis need to be developed, including to examine taxation (direct and indirect) and user-financing of basic services, to answer the question “costs to whom?”
- More work is needed on gender-responsive budgets at the sub-national level of government – this has accompanied decentralisation processes in India and Peru.
- Any training undertaken, particularly if targeted at government officials, has to provide clear guidelines and methodologies and be embedded in a strategy for implementation and a capacity-building process.
- Donor agencies should support activities initiated at the country level to ensure country ownership of GRBIs.


Full text available: [www.bellanet.org/grbi/docs/progr-ww5.pdf](http://www.bellanet.org/grbi/docs/progr-ww5.pdf?OutsideInServer=no)


(all pdf files accessed 4/11/02)

What mechanisms are there for holding government to account over international commitments to furthering gender equality? Are government policy commitments to gender equality backed up by resource commitments? Government spending and revenue raising can be linked to the degree of implementation of international conference commitments on gender equality, obligations under
human rights treaties, and national policy statements. Analysing budgets from a gender perspective allows women to “follow the money” to check whether government rhetoric is followed in practice. This chapter introduces the concepts and practicalities of GBIs, describing how they can help programmes aimed at gender equality that are currently failing through lack of resources. Boxed examples show local, national, and international initiatives to promote gender-sensitive budgets, with a distinction between those working within government, and those initiated by civil society organisations. These range from the cross-country work of the United Nations Development Fund for Women (UNIFEM) and the Commonwealth Secretariat programmes, to the women’s budget initiatives in Australia and South Africa, to campaigns such as the Mazdoor Kisan Shakti Sangathan (MKSS) (Workers’ and Farmers’ Power Association) Right to Information Campaign in India. Examples of tools and training initiatives are also given such as Diane Elson’s tools, and education programmes in South Africa, Canada and Tanzania. This chapter also makes some general conclusions over the best location of GBIs, the importance of advocacy, the need for technical knowledge, and the importance of combining support from both government and civil society.
3. Concepts

3.1 The care economy


Full text available: http://www.bellanet.org/grbi/docs/BrochureElsonPapers.pdf?OutsideInServer=no
(pdf file accessed 14/11/02)

How and why can a national budget in a sector such as education result in the favouring of boys over girls? And how could the budget be used instead to better achieve gender equality in schools? One of the ways suggested has been to create a better picture or “framework” for understanding the budget, and people’s contribution to and demands on the economy. Elson describes budgets as being assumed “gender-neutral” whereas in fact they are “gender blind”. The budget fails to take into account the fact that men and women have different roles, responsibilities and resources in society. This failure leads to further discrimination against and disempowerment of women. One of the major failures of budgets is the neglect of the unpaid “care economy” and recommendations are made as to how this work could be valued or measured, and included in the budget. This would involve new ways of collecting and presenting data, and focusing on economic areas outside those more traditionally associated with budget work. The way we look at macro-economic models needs to change – this involves re-thinking the relationships between different areas of economic life such as the public and private sectors, the domestic, and the formal and informal economies.

Current economic models are based on the unit of the household. However the household is seen as a consumer of goods and public services rather than a producer which provides valuable inputs and resources into both public and private economies. Women’s contribution to the economy is largely in this hidden area of production which includes care work, voluntary or civil society activity, subsistence production and work in the informal sector. The invisibility of this activity means not only that it is underestimated or inaccurately measured, but it is also excluded from Gross National Product (GNP) and usually ignored when making policy decisions. The ‘care economy’ is the work done, usually in the domestic sphere, which keeps the labour force fed and clothed, and raises the future labour force, therefore ensuring that society operates effectively. Estimates show that the value of unpaid work can be equivalent to at least half of a country’s Gross Domestic Product
(GDP). If the care economy is neglected this can have serious consequences for society and its productivity as it is neglecting the care of its most important resource – people.

It is recommended that:

- A parallel budget or “satellite accounts” be set up that would focus on measuring and trying to quantify the value of unpaid output in the care economy. These would view caring labour in terms of market price and would make the division of labour which underpins this more explicit. It would also contribute to viewing sustainability in terms of sustaining society as well as the economy.

- Investment is made in the care economy. This should incorporate greater provision of free public services such as health care and education. It should also incorporate an understanding of women’s role in this economy and adjust policy accordingly – for example by making key services available free at the point of delivery.

- Gender-disaggregated data is compiled of all economic activity and set out in a “Social Accounting Matrix”. This would give a better picture of how and why women’s economic activity often goes unmeasured and under-valued. Data should be collected on variations in income, expenditure, and government spending within and between households and businesses, and within government committees and departments.

3.2 Public expenditure: time-use, benefit incidence analysis and decentralisation


Full text available: www.siyanda.org/docs/future_direction.doc (section 2) (accessed 1/12/02)
Powerpoint presentation: www.siyanda.org/docs/future_budgets.ppt (accessed 1/12/02)

Benefit incidence analysis and time use studies are two tools used to analyse the impact of government expenditure on poverty and gender inequality. Benefit incidence analysis compares the cost of providing a particular service with the use of the same service by rich and poor households. Gender inequality is captured by using gender-disaggregated data. This enables an assessment of the transfer of resources for services to women and men in rich and poor households. However, there are limitations to this tool including the lack of data and the difficulty in accurately defining the unit cost of services. Simel Eşim suggests improving this tool by working with different state agencies to develop the databases available and to complement benefit incidence analysis with other methods to ensure a more thorough analysis. Time use studies are
used to measure unpaid and informal sector work so that such labour is not ignored in national human resource and economic policies, and in budgetary priorities. Time use studies have shown that if policy-makers expect women’s unpaid labour to replace cutbacks in public services there will be a problem of sustainability in the long run. More commitment of resources is needed to ensure that time use studies are initiated and used to influence budgetary decisions. Decentralisation poses further challenges to incorporating gender equality issues in public expenditure processes and decisions, in particular in how to create an enabling environment for the participation of women and men. One way would be to investigate what type of institutional structures best facilitate local participation in making budgets and designing macroeconomic strategies.

3.3 Revenues: tax incidence studies, user fees, tax reform and globalisation


Full text available: www.siyanda.org/docs/future_direction.doc (section 3) (accessed 1/12/02)

Powerpoint presentation: www.siyanda.org/docs/future_budgets.ppt (accessed 1/12/02)

Revenues (taxes, user charges, and donor funds) are often only examined by business organisations that traditionally do not have a poverty or gender-equity focus. Tax incidence studies can be used to look at different aspects of tax systems that are relevant to pro-poor and gender-sensitive budget initiatives. Studies have shown that direct income taxes fall more heavily on men because of their higher incomes. Indirect taxes, such as those on consumer goods, fall more heavily on the poor and women. For women this is because of their greater role in managing the household budget. A major constraint to gender-differentiated tax incidence analysis is lack of data, particularly gender-disaggregated data. One alternative to tax-based financing for public services is user fees, yet evidence has shown that these can have significant equity losses including a reduction in the utilisation of services. More research is needed to determine the gender implications of user fees. More research is also needed into international experiences of using tax reforms to stimulate economic activity and promote efficiency and an equitable allocation of resources. Tax reforms rarely make gender equality commitment an objective. More country case studies need to be analysed to give a better picture of the direction of reforms and how they impact on women.
3.4 Rights and accountability


(pdf file – accessed 14/11/02)

Can budget processes be used to claim rights and call governments to account? Who has the power to determine who gets what budget resources? Whilst often considered merely technical tools, budgets are in fact a political process. Starting from this basis, the authors show how a rights-based approach can strengthen pro-poor and gender-sensitive outcomes from public expenditure management. Starting with a detailed guide to the budget process, public expenditure management and policy, they move on to review the conceptual approaches to addressing human rights, entitlements, political accountability and citizenship through the budget process. Seven factors are identified which support citizen accountability and a pro-poor and gender-sensitive focus in the budget:

- Constitutional framework and political culture oriented to citizenship and rights such as in India, South Africa and Uganda.
- System of issue-based political competition such as in Brazil, Rajasthan (India) and South Africa.
- Sufficient fiscal resources for wide-scale delivery of basic services such as in Brazil, India and South Africa.
- Clear framework of policy goals, aligned to a vision of society with respect for social justice, and monitoring of policy goals by citizens.
- Transparent systems of recording and reporting decisions and expenditure.
- An active engaged civil society able to access information, produce analysis and hold government to account.
- Active, informed citizens able to claim services that they are entitled to and hold service providers and policy makers to account.
3.5 Relationship between research and advocacy


Full text available: [www.siyanda.org/docs/lv_advocacy.doc](http://www.siyanda.org/docs/lv_advocacy.doc) (accessed 1/12/02)

Are gender budget initiatives too focused on providing quality research and policy papers? This paper takes a look at gender budget work from an advocacy perspective – stating that budgets are nine parts politics and one part information. It argues that participation and informed citizenship should be a central element in the design and implementation of any budget work to ensure fairer and more democratic budget decisions. Encouraging groups to build broad-based alliances and to demand resources as well as rights, is a step towards more effective implementation of policies such as those on inheritance and domestic violence. Work supported by the Asia Foundation in Uganda, the Philippines, and Indonesia has enabled the piloting of different participatory research and action methods to make budget analysis more politically strategic and more empowering. If research is to be useful to advocates it has to address concrete problems and must be synthesised, simplified and made relevant to advocates so they can shape clear policy demands.

Research gaps and difficulties from an advocacy perspective are as follows:

- It is hard to define a common agenda for research and action as researchers and activists approach budget work from different and sometimes conflicting perspectives. The entry point for activists tends to be concrete problems, whereas the entry point for researchers may be theory, policy, or existing research and analysis.
- If research and analysis are too long and too complex, their value to advocates is limited. A lack of examples of how budgets work in practice can alienate activists.
- Gender budget work often fails to make concrete policy proposals and demands. Advocates need concrete examples of recommendations and a clear idea of the trade-offs between alternatives.
- The lack of basic gender-disaggregated data about specific problems makes it hard for groups to link analysis of a problem to a policy solution with budget implications.
- The widespread misunderstanding that gender budget work is about a special resource allocation for women acts as a major barrier to analysing total public expenditure and to building broader alliances to tackle discrimination in the budget.
- A “follow-the-money” approach to gathering information on budget spending is a manageable entry point for grassroots and rights groups trying to challenge promised but undelivered public services.
• The lack of work on the revenue side of budgets has left advocates vulnerable to arguments and the realities that resources are scarce and governments can only do so much.

• There are dangers to gender budget advocates investing too much energy in detailed discussions on budget line items and losing the broader picture which includes faulty macroeconomic thinking and planning, and the need for a broader reform agenda.

Recommendations to address these gaps between research and the needs of activists are as follows:

• Researchers and activists should be involved as equal partners, affirming the importance and distinct nature of their skills. The budget analysis should be defined as issue- or problem-focused and participatory action research methods used to directly involve citizens and activists in information gathering and analysis.

• Make research and analysis accessible by using executive summaries, bullet points, simple charts and comparisons that link findings to concrete problems and policy alternatives.

• Real examples should be used to better show the gendered budget choices and trade-offs.

• Researchers and advocates should work together to pressure governments to collect and make available sex-disaggregated data.

• Once partners understand the value of gender analysis to budget work, they can see how useful it is to all social inclusion work, not just budgets. Ways to promote gender budget work without it being misunderstood as a special interest welfare strategy need to be developed.

• Groups need simple advice and tools for tracking and monitoring budget spending in order to trace their concrete problem to a policy and in turn to a budget to work out what went wrong.

• Researchers would greatly assist advocacy efforts if they incorporated an analysis of how decisions and choices are not influenced solely by the facts but also by vested interests and conflicts in the policy process.

• In order to extend the arguments of advocates to the revenue side there is a need to develop more revenue tools, analysis, and examples.

• Gender budget analysis has to be linked to macroeconomic thinking and to promote a broader reform agenda aiming to strengthen citizen participation, promote more democratic decision-making, and change the very assumptions that budget calculations are based on.
4. Case studies

4.1 Case study collections


Full text available: [www.bellanet.org/grbi/docs/GBMMC.pdf?OutsideInServer=no](www.bellanet.org/grbi/docs/GBMMC.pdf?OutsideInServer=no)

(pdf file accessed 14/11/02)

What are the why, how and where of gender budget initiatives? With over fifty initiatives to date, what good practice is there to share? Building on the overview given in *Gender Budgets Make Cents*, this volume of case studies gives practitioners’ accounts of the challenges and opportunities of gender budget work across Africa, Latin America, East and South-east Asia, Europe and the Pacific. The strongest message from this book is that whilst it is important to learn from other initiatives, there is no one single way to do gender budget work – each successful initiative is shaped to the social, cultural, political, and economic context. Whilst all initiatives see that the ultimate aim in their work is to mainstream gender into all aspects of the government budget, there is often a decision to focus down, for example on particular sectors or on gender-targeted expenditure. International agencies also have a role to play in promoting gender budget work, as shown in the chapter on the Commonwealth Secretariat. However, initiatives have been and should remain in the ownership of national stakeholders.

In addition to covering case studies from the Philippines, Rwanda and the UK, the book features initiatives from:

*Andean region*: UNIFEM has initiated a multi-country programme with six gender budget exercises run by small teams of researchers in selected districts of Ecuador, Bolivia and Peru. In Villa El Salvador (Peru) the ten-year development plan was analysed from a gender perspective but the lack of support from the municipality means new entry points need to be found.

*Australia*: whilst there has been a move away from formal gender budget work by the government, in Victoria there has been some success in community-based gender audits.

*Korea*: In 2001 the NGO WomenLink undertook analysis of the gender impact of women-related policies of seven local governments. Participants reported becoming more confident in dealing with regional women’s policy-making processes.
Mexico: the real strength of the initiative is seen as the collaboration between a wide range of actors with complementary skills. In 2001 engagement with the national and sub-national women’s machineries began.

Scotland: the newly devolved administration has created space for women’s groups to change how public policy-making is approached and ensure gender is embedded in budget priorities.

Lessons drawn from this collection include:

• Major political changes can provide entry points for GBIs as seen in Scotland, the UK, South Africa, and Rwanda.

• In multi-country initiatives, such as in the Andean region, important differences in approach have emerged between countries and even within countries, confirming that there is no blueprint to follow.

• Rather than tackling all the budget at once, it can be practical to start by focusing on one particular area, such as has been done in Korea and in the Philippines.

• Although formulating the budget in a gender-sensitive manner is the ultimate aim, gender budget work can be a way of enhancing democracy, civil society participation and accountability.

• It is crucial to engage a range of stakeholders, as the demise of the inside-government initiative in Australia warns. The Commonwealth Secretariat initiatives also learned the value of starting to engage civil society and not just governments.

• Most work focuses on expenditure rather than revenue. The main exceptions are the UK and South Africa, although in South Africa they have had trouble generating interest in advocacy on revenue issues.

• Sensitising of government officials and members of civil society on the need to look at the budget from a gender perspective is important but not enough on its own. Adequate resources and the skills to use them need to accompany changed attitudes.

• Whilst there is a role for international agencies at all government levels, it remains important that the initiatives have country ownership.


How can macroeconomic policy frameworks be democratised to take into account the voices and interests of women and the poor? In most countries, ordinary citizens, particularly poor women and
men, do not have a say in determining how public revenues are collected and spent. An alternative is people-centred budgeting. This is about formulating budgets in a way that is participatory and transparent – an important element of good governance. This conference report brings together accounts of budget initiatives from around the world that are people-centred, pro-poor (India, Porto Alegre in Brazil, Bangladesh, and Canada), and gender-sensitive (Australia, the Philippines, and South Africa). These initiatives have sparked public debates on gender inequality and poverty issues and have shown how the voices and interests of women and poor people can influence public budgets. Often they have led to more effective revenue collection and spending, and have reduced corruption by increasing transparency and accountability in public finance.

(pdf file accessed 28/11/02)

This conference discussed the significant growth and progress of gender budgets throughout the world, and was attended by ministers, experts and civil society actors from 43 countries. The report outlines the key objectives of efficiency, equality and accountability and emphasises the role of gender budgets in analysing both budget content and the budget process itself. The report contains papers presented at the conference by experts, representatives from national governments and international organisations. Sessions included background and context, tools and approaches, lessons learned and future challenges. Presentations were also given on the work of UNIFEM, the Commonwealth Secretariat and the International Development Research Centre (IDRC) in promoting gender budget initiatives. The conference report also includes the conference communiqué, which proposes a global vision for gender budget initiatives, reiterating commitments of states to undertake such initiatives and giving a deadline of 2015. The individual papers – which include case studies of the Tanzanian GBI and the new work in India under processes of decentralisation – can be found at the website:
www.dgic.be/eng/txt/themes/gender/unifem/content.html (html file accessed 2/12/02)

Note that UNIFEM have just produced the official conference document. It will be made available on the UNIFEM website (see Networking and Contact Details section) and the Gender Responsive Budget Initiative website (see Web Resources). The reference is: UNIFEM, 2002, Gender Budget Initiatives: strategies, concepts and experiences, papers from a High Level International Conference ‘Strengthening Economic and Financial Governance through Gender Responsive Budgeting’, New York: UNIFEM.
4.2 National, regional and local experiences

4.2.1 Africa


The Women’s Budget Initiative (WBI) in South Africa is introduced – the idea, rationale, theoretical approach and political background. The main part of the book examines how core government programmes influence the lives of women compared to men, and provides statistics about the disadvantaged position of women in South Africa. The economic impact of the gender division of labour on women is explored and related to budget decisions in the areas of work, welfare, housing, education, public service and taxation. Book can be purchased from Idasa: www.idasa.org.za/m_main.php?view=7


New developments in the South African government structure and procedures are highlighted, in particular the establishment of its gender machinery and budget reform processes. A review is made of thinking on gender-sensitive economic policy, with proposals made on how and where to engender the budget process. The second part of the book gives detailed analyses of the budget votes of the departments of Health, Land Affairs and Agriculture, Safety and Security, Justice and Correctional Services, Transport, Energy and Home Affairs, for their different impacts on women and men. Book can be purchased from Idasa: www.idasa.org.za/m_main.php?view=7


Three introductory chapters review the state of flux in the social and political context of South Africa, current budgetary policy, planning and reform processes, further developments in the gender machinery, and developments in the Women’s Budget Initiative itself. A framework is given for understanding gender equity considerations in the system of intergovernmental fiscal relations, with the recognition that in such a decentralised system detailed analyses of provincial and local government budgets as well as national budgetary allocations are vital. Four government departments under the direction of the Minister of Finance have their budgets analysed from a gender perspective. The remainder of the book focuses on specific analyses of the budget votes of government ministries for their likely gender impact. These cover: Public Works; Public Enterprise; Communications; Arts; Culture; Science and Technology; Sport and Recreation; Constitutional Development; Defence; Water Affairs and Forestry; and Environmental Affairs and Tourism (i.e. those votes not previously analysed in the First and Second Women’s Budget books). Finally, the
budget votes for Parliament, the Offices of the President and Deputy President, the South African Communication Services and the nine premiers are assessed. The volume concludes with recommendations for further research on local government and on the influence of donors on gender-sensitive budgeting.

Book can be purchased from Idasa: [www.idasa.org.za/m_main.php?view=7](http://www.idasa.org.za/m_main.php?view=7)


Do women fully benefit from the spending on local government services? This fourth Women’s Budget makes a shift to examining the local government level in South Africa. It examines whether and how services are provided, what spending is prioritised, and the impact of revenue-raising and spending on women, men, girls and boys in five different municipalities. Whilst services at the local level have the potential to lighten the load of women’s unpaid and domestic labour, and generally make their life easier, not all of the municipalities studied were able to provide even basic services to everyone. Despite some progress in incorporating gender equality concerns into local government and its spending priorities, delays in providing essential services such as water, sanitation, electricity, refuse disposal, roads and transportation to rural areas have particularly affected poor women and their dependants. In addition, the book includes an analysis of job creation and a chapter analysing donor funding to government from a gender perspective.

Five diverse municipalities (out of 840) were examined, carefully chosen to reflect large and small, rural and urban, ex-homeland and metropolitan areas. As sectors involving significant expenditure and/or having strong gender implications, the researchers focused in on water, sanitation, electricity, and refuse removal in Lusikisiki, Greater Middelburg, Port Elizabeth, Greater Lebowakgomo and Cape Town. The gender analysis of the budgets involved examination of gender-specific spending, equal opportunity or affirmative action spending, and the bulk of the remaining spending (sometimes called “mainstream” spending). The analysis of local government budgets is hampered by a number of factors, including the complexity of the relationship between levels of government, including shared responsibilities for service delivery with other government spheres (district council, provincial or national department).

Findings included:

- Significant steps had been made by some municipalities to incorporate gender equality concerns into local government and its spending priorities (such as in Port Elizabeth, and in focusing funds on water and pre-schools in Lusikisiki).
- In rural areas, where poverty tends to be worse, local government is more likely to be underdeveloped and the costs of delivering services are much higher.
- Poorer municipalities were endeavouring to deliver a core set of services but not reaching all citizens. In Lusikisiki there were no refuse removal services, with a likely impact on health expenditure (and women’s time spent on caring for sick family members).
• Wealthier municipalities were able to offer a wider range of services, which would be luxuries to the poorer municipalities.

• Despite a commitment to equality in delivery of services, race issues have sidelined gender equality concerns in Cape Town. More focus on providing bright street lighting could make the streets safer for women and reduce the high incidence of rape.

• A general need for local government to consult women more on their priorities was identified.

For further details on the factors that hamper the analysis of local government budgets in South Africa see the Overview Report on Gender and Budgets.

Book can be purchased from Idasa: www.idasa.org.za/m_main.php?view=7


Full text available: www.bellanet.org/grbi/docs/GBMMC.pdf?OutsideInServer=no
(pdf file accessed 14/11/02)

In the context of post-genocide re-construction, the Rwandan Government of National Unity and Reconciliation has made a commitment to tackling gender imbalances through its National Gender Policy and Gender Plan of Action. The Rwandan GBI is located in the gender ministry of the government and focuses on examining existing policy frameworks such as the PRSP, the Medium Term Economic Framework (MTEF) and Rwanda’s national plan ‘Vision 2020’. Initial planning for the GBI was undertaken in preliminary workshops held by the gender ministry with key figures from the finance ministry, line ministries and women’s organisations. Discussions with these stakeholders are to be continued throughout the initiative. Training workshops were then held for officers in the ministry of finance and line ministries, and for non-governmental organisations and local government officers. A pilot phase from 2002–2004 will concentrate on selected ministries such as Agriculture, Education, and Water and Energy. Government officers will be provided with regular assistance in the engendering of the budget in their ministry. Strengths of the Rwandan initiative include a strong political will, gender awareness of staff in ministries, leadership of the gender ministry and strong collaboration between the Ministry of Gender and the Ministry of Finance. However, problems of limited capacity and expertise and high staff turnover in ministries remain.
The concept of “developmental social welfare” (DSW) is a key component of the South African welfare department’s policy on budgeting for poverty relief. It is an approach that emphasises implementation and sustainability of poverty relief programmes, building capacity and participation among beneficiaries, and involving civil society groups. This paper, from the sixth year of the South African Women’s Budget Initiative, outlines the results of a gender analysis of two case studies that use DSW for poverty relief funds. The first is of two “Flagship” programmes – income-generating initiatives for unemployed women with children under five years of age. One involves making handicrafts to sell to tourists and local consumers in urban areas, and the other is small farming of a community garden site in a rural area. Although neither Flagship programme was generating income at the time this paper was written, the community farming project had resulted in increased empowerment of the women due to their earning of wages. They had not valued their work in the home as it is unpaid.

The second case study, “Working for Water”, is of a public works project which is seeking to reach a quota of 60 per cent women in the Department of Water Affairs and Forestry (DWAF). The project has targeted individuals in female-headed households, introducing services such as provision of childcare for workers. Since the participants and beneficiaries in this project are employees of a government department and therefore received a fixed income, the programme has proved more sustainable than the “Flagship” programmes.

Although DSW has the potential to combine income generation with skills training, procedures and systems must be in place to run these projects adequately. The “Flagship” programmes have illustrated that the timescale of how long it takes to actually begin generating income must be understood by all at the beginning of the project and strategies need to be developed for what to do should the project fail to generate income. External monitoring systems must also be in place to ensure budgets are spent correctly and that labour standards are being upheld.
What are the issues that must be addressed in the analysis of a sectoral budget? How can national, provincial and local budgets be linked to achieve better policy-making and implementation? This paper from the South African Women’s Budget Initiative shows how gendered budget research can throw up important information on policy-making and implementation in the health sector. The research was conducted through workshops and interviews with government officials, government and health researchers, and representatives of the South African Local Government Association. The different perspectives of the various interviewees provided important contrasts and insights on how the relationships between people at different levels affects health service delivery. The establishment of how national, provincial and local policy-making could be linked was a key factor, as was whether all people’s knowledge and experiences were being taken into account in decision-making or whether it was primarily a “top down” approach. Key findings included:

- There was an overwhelming quantity of new policy to implement and a consequent lack of time for consultation.
- Local authorities were marginalised and lacked sufficient financial management capacity.
- Health worker morale and attitudes were a significant factor in the quality of health service delivery indicating the need for a coherent human resource strategy.
- The importance of an awareness of resource implications among policy-makers was identified along with the need for health managers to know more about the budget process.
- Greater empowerment at the local level and better communication between levels must be achieved.
- Realistic assessment of spending capacity given current funds is essential.

How can monitoring of the budget expose gender discrimination, even in supposedly “neutral” sectors such as transport and energy? This paper, writing about the South African context, argues that women need to be part of the process by which governments are held to their policy commitments. However, discrimination does not only occur when governments fail to meet these commitments. Sometimes state activities have hidden consequences for women, which need to be
uncovered through analysis. This paper shows the importance of looking at sector budgets such as energy and transport that are assumed to be “gender-neutral”, as well as health and education. For example in the case of the energy budget, where the largest consumer of energy, namely private households, does not appear in analysis of the energy sector, which focuses instead on electricity. In the domestic context, electricity is often limited to a few purposes due to its price - gas, paraffin, and wood collected from forests being used instead. The focus of the energy budget thus caters overwhelmingly to the needs of the commercial sector and factors such as enclosure and increased privatisation – which mean higher time and monetary costs for women – are not reflected in energy budgets or policy. Likewise in the transport sector, urban transport and road construction take up most of the transport budget, with public transport designed for the eight-hour-day worker in terms of routes and timetables. This fails to take into consideration the needs of women, who are often employed in agriculture, shift work or caring roles. A gender analysis would point not only to the differing needs of and constraints on women’s and men’s lives and productive roles, but would also help to expose the inefficiency of existing allocations which may well not be adequately reaching their constituents. The paper concludes that a re-allocation of resources following gender analysis could lead to an improvement in overall wellbeing.


What does a gender budget analysis look like? FOWODE in Uganda has completed the first phase of its Gender Budget Project, which examines the differential impact of Uganda’s budget on women and men, girls and boys. This book is an account of this first phase, which concentrates on an analysis of the 1998/1999 budget in three sectors – agriculture, education and health. FOWODE’s initiative aims to transform the budget-making process to achieve greater equality between men and women, and contribute to poverty alleviation. This initiative also assesses the extent to which the budget meets the needs of people with disabilities. The results have been used to lobby parliamentarians during the 1999/2000 budget debate (summary based on write-up on book cover).

See Networking and Contact Details section for FOWODE if interested in this publication.

For information on the Tanzania Gender Networking Programme (TGNP), see the extensive coverage in the Overview Report and materials under Tools, Guidelines and Training Materials, and Popular Education Materials. *In Brief* also features an article on their gender budget, which is making links to PRSP and PER processes. For information on the Zimbabwe Women’s Resource Centre and Network (ZWRCN) see the section on Networking and Contact Details.
4.2.2 Asia and the Pacific


Full text is available online on the Siyanda website with the kind permission of Taylor & Francis Ltd: www.siyanda.org/docs/sharp_broomhill.pdf

(For subscribing to *Feminist Economics* see: www.tandf.co.uk/journals/routledge/13545701.html)

How sustainable are gender budget initiatives located inside government? In 1984 feminists in the women’s policy machinery launched the first and longest-running gender budget initiative in the Australian federal government. Whilst there was a degree of success on each of the three interrelated goals of the initiative, the constraints on achieving these goals highlight the contradictions and dangers of a solely inside-government initiative. One goal was to make governments accountable for their commitments to gender equality. There was success in developing better progress indicators and data. However, the initiative was most effective when monitoring the policies and legislation in the government policy statement on women. The failure of initiatives to engage civil society groups, including by making results accessible, meant a lack of external pressure to hold government to account. Another goal was to change the budget and policies to further gender equality. During the main activity of the initiatives (1985–1996) expenditures on areas of significance to women grew substantially. However, progress was constrained by the political nature of the budget process in the context of shifts to a more conservative government and the introduction of neo-liberal economic policies. The article concludes that whilst the government has moved away from formal gender budget exercises, the goals are still a priority for women’s policy units, community groups and researchers.
Budgets are fundamentally political exercises. Politically, the task involves nurturing the remaining influence feminists still have within the structures of the state while building stronger commitment and support within the community for developing economic policies that radically address the challenging task of transforming gender relations in Australian society. p44


What progress has been made by the Philippine’s GBI since its start in the late 1990s? This research funded by the Asia Foundation examines the national and municipal levels. In particular it looks at progress of the government’s gender budget directive which states that 5 per cent of budgets must be allocated to the promotion of gender equality. The vagueness of the directive and its status as a memorandum (rather than a legal directive) has meant only one third of national government agencies have implemented this gender and development (GAD) budget allocation. The National Commission on the Role of Filipino Women (NCRFW), one of the lead agencies in assisting the implementation of GAD budgeting, is significantly under-resourced given a remit covering 334 agencies and 1,700 local governments. The authors recommend that the Ministry of Finance takes a lead role to ensure greater compliance with the GAD allocation and that more resources are devoted to planning government activities which promote gender equality.

(Summary based on review in the Association for Women in Development [AWID] Resource Net: Friday File, issue 64)


Full text available: [www.bellanet.org/grbi/docs/GBMMC.pdf?OutsideInServer=no](http://www.bellanet.org/grbi/docs/GBMMC.pdf?OutsideInServer=no) (pdf file accessed 14/11/02)

How can gender budget work be conducted at the local level? One way is to design projects where civil society organisations work closely with local governments in a mutually beneficial arrangement. The initiative in the City of Bacolod in the Philippines is an example of where the budgetary know-how of government officials is used by an NGO in return for GAD input and training. In this project the NGO, Development Through Active Women Networking Foundation (DAWN) has analysed both the GAD element of the budget and the budget as a whole, including functions, objectives, activities and decision-making of departmental programmes, and has made suggestions to government officials in the light of this analysis. DAWN’s research, funded by the
Asia Foundation (TAF) was planned in regular workshops which included games, exercises and role playing, introducing the tools that would be used for the analysis. Research was then conducted through reviewing the relevant documentation, focus group discussions and interviews with government officials (within budget planning and other departmental roles), civil society leaders and village heads. The final report’s recommendations included the importance of looking at the interconnectedness of the departments and their budgets, and the need to introduce gender and development considerations into additional key departments such as those responsible for data gathering, Human Resource Management Services, and the Police Command. A further result of the project has been that the capacity built in the research process itself has increased the experience and confidence of DAWN in conducting advocacy work more generally.

See also Goetz and Jenkins on accountability processes in India and VeneKlasen on budget advocacy in Indonesia in the section on Advocacy, Participatory Processes and Accountability, and the chapter on Korea in *Gender Budgets Make More Cents*.

### 4.2.3 Europe

See *Gender Budgets Make More Cents* for case studies on the UK and Scotland. The section on Revenues also features work by the UK Women’s Budget Group. Also see the Networking and Contact Details for this group and the Engender Women’s Budget Group, and for information on the Basel Town initiative in Switzerland. See also under Web Resources papers from the Heinrich Boell Foundation conference (2002), which include experiences in Nordic countries and France.

### 4.2.4 Latin America

Full text available: [www.internationalbudget.org/amegendug.pdf](http://www.internationalbudget.org/amegendug.pdf)  
(pdf file accessed 30/10/02)

Integrating gender into budgetary debate cannot only yield better information and analysis of a budget’s impacts, but can also serve as a tool to advocate for more equitable public policies. Researchers and advocates in Brazil, Mexico, Peru, and Chile have attempted to influence the debate around policy priorities and to assess the impact of government spending on women and girls, men and boys. The methods included analysing municipal expenditures and using the media.
to highlight the invisibility of women in the budget. Most projects have responded to opportunities brought about by greater democratic openings, decentralisation, the rise of new forms of direct citizen participation, and the better integration of gender concerns in government. Organisations and researchers profiled in this study had to familiarise themselves with budget documents, understand and decide on a methodological approach and build strategic partnerships to ensure that they had budget and gender analysis skills to draw on. This paper describes initiatives in four countries as well as outlining lessons learnt from these experiences and barriers to future work.

Full text available: www.siyanda.org/docs/muerte_%20materna.pdf (pdf accessed 6/12/02)

This case study provides an example of the results of a gender budget analysis on a key indicator of social inequality – maternal mortality. The report analyses health budget allocations on this issue in the Mexican states of Oaxaca and Chiapas, which have the highest rate of maternal mortality in the country. Maternal mortality is closely related to issues of access to health care and emergency services and yet published accounts from the Department of Health in 2002 did not include maternal mortality in its indicators. Research conducted by FUNDAR examined the extent of maternal mortality and related it to expenditure and effectiveness of different programmes dealing with maternal mortality. A detailed breakdown of the budgets exposed the need for an increase in expenditure on second level care (typically in a hospital setting) and better access to emergency services and blood banks. It also pointed to the need to achieve better coverage of the populations targeted by the programmes dealing with maternal mortality. The research also highlighted that, despite scarce resources, the Mexican government has been able to allocate additional money to issues that are not necessarily social priorities. It points to the fact that, if women’s health is to be considered a priority issue, money can and has to be re-allocated.

See the Overview Report and the Tools, Guidelines, and Training Materials section for more information on the Mexican GBI.
UNIFEM-Andean Region has facilitated this multi-country gender-responsive budget initiative at the municipal level in Peru, Ecuador and Bolivia. This is a time of increasing decentralisation in the region, with associated mechanisms for citizen participation, municipal accountability and transparency. This chapter outlines the experiences of four research initiatives, which discovered the lack of attention paid to gender in the budget processes. In Villa El Salvador (Peru) researchers analysed the ten-year development plan from a gender perspective. They also analysed the proportion of women’s work and time use in municipal services. In the Glass of Milk Programme for example, women’s unpaid work was equal to 20 per cent of the total programme budget. In La Paz (Bolivia) the Popular Participation Law that requires citizen involvement in policy decisions provided a useful entry point. In Quito (Ecuador) researchers found that only one of the eight zones of the municipality explicitly incorporated gender within the budget process. Lessons learnt from this cross-country initiative include: initiatives should start with a review of gender inequities and women’s needs; civil society partners should be involved from the start; engaging and training civil servants from the beginning is crucial; civil society should follow up using measures such as vigilance committees; and a political climate whereby government is open to inputs from outside is necessary.

4.2.5 The Middle East

See Networking and contact details for UNIFEM Arab States Regional Office work in Lebanon, Jordan, Morocco and Egypt, and the Adva Center on work in Israel.

4.2.6 North America

See Tools, Guidelines and Training Materials for the San Francisco work on gender budgets and CEDAW.
4.3 Advocacy, participatory processes and accountability issues

Full text available: www.siyanda.org/docs/goetz_local.doc
(Word file – accessed 14/11/02)

What matters to consumers of public services is local-level accountability. Local monitoring and auditing is the only way to ensure commitments on paper at the local and national level – particularly in areas of concern to women – are translated into practice. This paper shows how groups in India hold governments accountable for their spending and the delivery of public services. Gender-sensitive analysis and monitoring of this spending at the local level can give women the tools to campaign and lobby directly for money that should go to them and their families. Citizens can participate in monitoring spending in two key areas: decentralised local government budgets and large development programmes. These are the areas in which women and the poor most closely engage with public sector spending programmes. In India, some village assemblies have gained the power to examine annual budget statements and to audit reports. However, many challenges are still faced and women are often sidelined with the local administration, local politicians and many male citizens colluding in order to divert funds intended for women’s benefit.

In Kerala details of workers and their wages plus costs of materials must be posted at the site of all public works. Noticeboards are installed at the headquarters of every ward with information about panchayat (local government institutions) spending. This new transparency revealed that women were being illegally paid less than men. Women are also given the job of monitoring those who are on the local “Below Poverty Line” lists for resource allocation in anti-poverty programmes. In Rajasthan, the MKSS (Mazdoor Kisan Shakthi Sangathan – the Workers’ and Farmers’ Power Association) made up of 60 per cent women, played a key role in the introduction of the Right to Information legislation in 2000. MKSS also instituted a public hearing method where accounts are read aloud to assembled villagers who are able to testify on the differences between budget and actual expenditure, exposing corruption.

Further findings from this paper include:

- Local-level analysis and activity make it easier to identify the impact of spending patterns, to understand the use of resources at local government level, and to pick up on corruption and mis-spending of funds.
• Elites who may have control over resources at local government level, can be more firmly patriarchal than at the national level.
• The differences in men’s and women’s work and time use have implications for their ability to participate in monitoring activities.
• Social norms dictate the extent to which women can claim allocations and speak out against corruption.
• Despite the work in Kerala and good conditions for effective engagement of women in budgeting and auditing, local spending priorities have not been redefined from a gender perspective.
• Effective citizen monitoring requires considerable resources, including finances to build technical skills for monitoring and auditing, and to build basic literacy.

Key recommendations made by the paper include the need for:
• The institutionalisation of the rights of service users to set priorities and monitor spending through legislation which ensures public access to information.
• Methods such as public hearings and “translation” of official information to suit the needs of those who are illiterate are needed to ensure that these rights are realised.
• Revenue to provide for women’s participation in auditing.
• Technical training including collection and collation of information, verification of local accounts and skills needed to undertake consultations with beneficiaries as to whether spending plans adequately meet their needs.
• An understanding of women’s varied roles and how they constrain women’s participation in auditing processes.
• Ensuring that women are not sidelined in local assemblies, where elites continue to divert funds intended for women’s use to other areas.
• Capacity-building among civil society institutions, which is essential to encourage women to stand up in public hearings and to demand accountability.

Full text available: www.siyanda.org/docs/lv_indonesia.doc

How can budget advocacy effectively combine with gender analysis of budgets and political organisation and citizens’ participation strategies? With capacity building, civil society organisations can understand and influence budget policy and make demands for the end of corruption and for equality and transparency. Through regular collective analysis, technical assistance and training, Asia Foundation-funded work aims to achieve this in three Indonesian cities, involving 13 NGOs,
unions and movements. One partner, the Urban Poverty Coalition (UPC), has taken the Mayor of Jakarta to court for not disclosing information about where the funds intended for flood victims had been spent. UPC – with its members including urban slum dwellers, street vendors and pedicab drivers – won the case. Another partner, the research NGO Bandung Institute for Government Studies (BIGS), has focused its budget work on housing problems in slum areas. By bringing in community organisers to work with slum dwellers on their concerns and solutions, their engagement with government on housing problems and solutions is more relevant and has more impact. Women’s groups such as Koalisi and Komnas are planning to propose specific budget allocations and reforms affecting health, justice and other sectors in the anti-domestic violence bill currently under discussion in Parliament. Koalisi is also working on building basic budget literacy in its civic education work. Bringing women’s organisations together with broader-based NGOs without a gender focus has strengthened the political impact of these women’s groups and in turn encouraged the other NGOs to consider women’s needs when encouraging citizen participation.

The work on ensuring women are involved in the participatory budget process at the municipal level of Recife in Brazil is featured in the bulletin In Brief that accompanies this Cutting Edge Pack.

4.4 Revenues


Where are the boundaries of the developing field of gender budget analysis? In the fifth year of the South African Women’s Budget Initiative, a folder of three papers on revenue (taxation, local government, and customs and excise) and one paper on inter-governmental health policy-making and budgeting, push the boundaries and debates forward. This introductory paper answers the question ‘why look at revenue?’ Despite the fact that governments start with estimating total revenue before making spending decisions, the main focus of international budget work (including from a gender perspective) to date has been on expenditure. Analysis of revenue is more difficult and often more politically sensitive, partly because of the need to tackle budget deficits. There are also two technical obstacles to revenue work. One is that revenue is often more difficult to attribute to a gendered individual than expenditure, which is hard enough. The other is that differences between developed and developing countries are greater in relation to revenue issues than in relation to expenditure. One important role of revenue analysis is in the questioning of decentralisation processes now happening in many developing countries, processes that are often
accompanied by the principle that the user pays for services. See the summaries below of the three revenue papers. The final paper, on health service-delivery, can be found under Africa in the Case Studies section.


What is the tax toll on women? Can taxation policy reduce income and wealth inequalities between women and men in South Africa? This paper, one of a collection of four papers from the fifth year of the Women’s Budget Initiative, argues that the way in which the tax burden is distributed affects the welfare of individuals and households. It influences disposable (available) income, people’s spending, savings, and investment choices, private sector activity, and job creation. Since 1994 changes have been made to South Africa’s taxation policy which had traditionally discriminated against women both through its formal discrimination on gender and marital status, and over reliance on indirect taxes which disproportionately impact on the poor. Yet significant discrimination against women remains in certain types of indirect taxation and in the structuring of tax deductions and allowances. If taxation policy is to be an effective tool for redressing gender inequalities, the government revenue services must make gender central to their policy-making and revenue reviews. The collection of gender-disaggregated information to gain a clearer understanding of the differential impact of taxation on women and men is a priority. Specific recommendations include restructuring the personal income tax system to make it more progressive (i.e. more favourable to those with less income), moving from separate taxation of spouses to joint taxation, extending the zero-rating to more basic goods and services, and educating the public on their rights as taxpayers.

How can municipalities address their financial difficulties yet not overburden the poor, particularly poor women? This paper, one of a collection of four papers from the fifth year of the Women’s Budget Initiative in South Africa, stresses that local government must have enough money to deliver what they are meant to deliver. It focuses on revenue raised by municipalities directly from their citizens (i.e. user charges and tariffs for services, and rates) and their impact on women and men. Firstly the paper highlights the non-monetary expenses incurred by women in their reproductive duties (sometimes called a “reproduction tax”) which can be directly affected by whether and what services are provided by local government, and how much they might cost. A “poverty alleviation toolbox” of four tools is outlined to alleviate the impact of revenue-raising on the poor, and particularly poor women. Cross-subsidisation can, for example, shift income from rates and electricity to help fund health services from which women might particularly benefit. Targeting subsidies or rebates (in the case of property rates) according to gender, race, or income can reduce the burden on those least able to pay. However, very few municipalities have “indigence” policies which allow low-income households (for example, earning less than R800 per month) to pay less for services. Finally, the setting of a stepped tariff links how much you pay to how much you use of a service, for example how many litres of water you consume. Concerns remain on how some municipalities recover money they are owed by citizens, such as by evictions or service cut-offs. It is recommended that indigence policies and people-friendly credit collection systems would help counteract this.

Full text available: www.idasa.org.za/pdf/940.pdf (pdf file accessed 1/12/02)

How have women fared under trade liberalisation as workers, traders and consumers? This paper from the fifth year of the Women’s Budget Initiative in South Africa, tackles customs and excise as a new area of gender budget analysis. It argues that South African women suffer from trade liberalisation (i.e. tariff reduction and free trade agreements) as labour-intensive industries where women are concentrated undergo contraction. Such important employers of women include the clothing industry, fruit farming, and fruit and vegetable canning which are finding it hard to adjust to
increased international competition. Women tend to be the first to lose their jobs. Some gains from export growth of fruit (grapes, apples and pears) and wine are expected, but for women the opportunities are likely to be seasonal and casual. As consumers, reductions of tariffs on basic goods (such as imported medicines) might help poor women managing tight household budgets but may cost jobs. As traders, women's choice of products and pricing and what they have to compete with in terms of both price and quality is affected by customs and excise decisions. Recommendations made include: developing the capacity of the Department of Trade and Industry to analyse the impact of trade agreements particularly from a gender perspective; taking anti-dumping measures in sectors that are important employers of women; and the introduction of a social clause covering non-discrimination on the grounds of gender and pay equity in all trade agreements.

Full text is available online on the Siyanda website with the kind permission of Taylor & Francis Ltd: www.siyanda.org/docs/himmelweit.pdf (pdf file accessed 1/12/02)
(For subscribing to Feminist Economics see: www.tandf.co.uk/journals/routledge/13545701.html)

Although economic policy is targeted at the paid economy, it has unintended yet significant impacts on the unpaid care economy. This paper explores the UK’s Working Families Tax Credit (WFTC) which aims to help people make the transition from welfare to paid work. The WFTC has raised the income of many families in which women predominate, since 52 per cent of the recipients of WFTC are lone parents and, of these, 98 percent are mothers. However, a disadvantage has been that it provides no additional payment if there are two earners in the family, which acts as an employment disincentive to second earners who are generally women. This paper argues that a gender impact assessment could have improved the design of the policy and includes suggestions for criteria for evaluating economic policy which would enable assessment of effects on both paid and caring economies.

See Overview Report of this pack for details of how the WFTC has recently been divided into two tax credits – the Employment Tax Credit and the Integrated Child Credit. This followed arguments by the Women’s Budget Group that employment incentives needed to be targeted at men and women equally, and that sharing of care roles between men and women should be encouraged.
How do different methods of collecting and spending government finances affect men and women differently? Due to inadequate social budgets, different methods such as charging for services (user fees) and narrow targeting (more specific designation of funds) are being used. However, these have different implications for women and the poor. User fees such as water, health and education have only a limited use in supplementing social budgets and they often restrict women and poor people’s utilisation of services. Women are more likely to support the charging of water fees since they bear the burden of collecting water. However, men’s control over household resources means that they may well be unlikely to spend money in this area. Fees are therefore often paid by women and yet assessment of affordability is targeted at the household (male) income. In the case of health and education, user fees often exacerbate gender inequalities in treatment and attendance respectively. The paper also discusses how narrow targeting, which is often proposed to cut costs, does not help ensure universal access to services due to either mistargeting or the cost of administration.

See also the Simel Eşim paper under the section 3.3 on Revenues: Tax Incidence Studies, User Fees, Tax Reform and Globalisation for an overview of revenue issues.

4.5 Budgets as a tool for realising rights


The new Domestic Violence Act, passed in South Africa in 1998, is a vast improvement on the pre-existing law on family violence. Indeed, it provides protection from abuse in a wider range of relationships including parents, siblings, people in a relationship but not living together and people in a same-sex relationship. It defines abuse as sexual, physical and emotional as well as economic. Non-governmental organisation activists maintain that this act will only make a real difference to the lives of ordinary women in South Africa if the government commits enough resources for its implementation. The research documented in this paper is based on interviews
with government officials and NGO representatives and focuses on the budgetary implications of
the Act's implementation in the Western Cape region. It gives a detailed description of what
resources need to be allocated for new activities in the Safety and Security, Justice and
Welfare/Social Services government departments. These include the creation of a specialised
service, training of state service providers, provision of interpreters, strengthening of services to
rural areas, and the establishment of shelters.

women’s housing rights – implications of the Grootboom case’, Paper for the Women’s
Budget Initiative, Cape Town

Despite strides forward in realising housing rights, more than five million South Africans still do not
have a roof over their heads. Women’s access to adequate housing in particular remains
constrained by discriminatory laws and practices, disproportionately affecting black women. This
paper explores the issues brought up by the Grootboom community legal case claiming the
constitutional right of access to adequate housing, and links it to the housing budgetary framework.
A gender analysis of the housing budget is particularly difficult due to the complete lack of gender-
disaggregated data. It is therefore difficult to determine to what extent the state’s obligations to
promote the housing needs of marginalised women have been achieved. Although housing is not
exclusively a “women’s issue”, housing legislation, policies, programmes and budgets must
address women’s historical, social and economic realities. A shift from a gender-neutral to a
gender-specific housing programme is recommended, initiated by a thorough gendered analysis of
the current situation including identifying the needs of different groups of women. The ongoing
collection of gender-disaggregated data, the development of gender indicators, and regular
monitoring are also crucial for the progressive realisation of women’s housing rights. The paper is
due to be posted on the Women’sNet website: www.womensnet.org.za.

See also San Francisco CEDAW Task Force work under Tools, Guidelines and Training Materials.
5. Tools, guidelines and training materials

There is no blueprint or magic formula for gender budget analysis and the formulation of gender-sensitive budgets. The tools, guidelines and training materials featured below help to share existing approaches to building capacity from which others can build, tailoring to their own context.


What are the stages of “doing” a gender sensitive budget? How can government actually initiate and carry out these measures? This practical document forms the basis of a series of structured workshops aimed at civil servants from finance ministries and those in other ministries who need to implement a gender-sensitive budget. It covers practical stages for the first year of such an initiative. The document is divided into seven sections, and includes some theory, examples of work by experts such as academics, policy-makers and practitioners, and case studies showing good practice. Discussion questions are posed at the end of each section, often asking participants to apply the information they are learning to their own country context. The final section contains exercises to be undertaken in small groups according to their portfolio, to work on the more detailed processes in their particular area.

The first four sections cover the background, theory, and general methodology, explaining concepts of gender and budgeting and how they are related, and presenting current thinking on the subject of gender budgets in easily accessible form. These sections give people the arguments needed to lobby for resources to engender their budgets, such as efficiency arguments and those explaining gender disparities. Participants are encouraged to discuss issues such as the different roles of men and women. In this case, questions (see box below) are given and a grid is provided for recording the responses:
Women and Men in Different Roles

Discussion questions

• What are the common reproductive roles of women in this country? And of men? Are these paid or unpaid? What support does government provide to those who perform the roles?
• What are the common productive roles of women? And of men? Are these in the formal or informal sectors? Are they paid or unpaid? Are the actors self-employed, employer, employee, family worker? What support does government provide to those who perform the roles?
• What are common community roles of women? And of men? Are they paid or unpaid? What support does government provide to those who perform the roles?
• Are these patterns changing? Does government policy support change, and, if so, to whose advantage are these changes? Are the boundaries between the different roles clear-cut?

Sections five and six outline the general tools used in gender budget analysis, with case studies of how the methods can be applied to different departments. This includes information on how unpaid work can be incorporated into analysis of budgets through time use surveys. Each tool is described and details are given of how it is used, with examples such as an extract from a beneficiary assessment of health service delivery in Sri Lanka. Examples are also given of completed budget statements, such as the Australian Women’s Budget Statement (1995–96) and the recommendations made to the UK government by the Women’s Budget Group in 1998.

Section seven gives a detailed plan of how to prepare an initial gender-sensitive budget statement, focusing on breaking down all departmental expenditures and revenues into three key areas for each: i.e. specifically targeted expenditures on women and men, equal opportunity expenditures, and general or mainstream budget expenditures. This section provides both a conceptual framework and a useful starting point for discussions on how specific areas of the economy such as equal employment opportunity expenditure, goods and services, or taxation, are gendered.

Section eight explains that a practical approach to engendering budgets is to select a limited number of portfolio/ministries or sectors to work with initially. This section shows how individual departments can put into practice the analysis of their departmental budget. It guides workshop participants in applying the categorisations of income and expenditure to their own departments. It therefore concentrates on tasks, data needs, and planning. To take the work forward it is important to develop an action plan – towards this goal a final checklist and “schedule of tasks” table is provided:
Developing an action plan

Checklist

• What are the gender issues in terms of the four selected categories of expenditures and revenues for each portfolio/sector/ministry?
• Which tools of analysis will be used?
• What indicators will be developed?
• What are the data sources – both the sources which have to be developed and those which are available already?
• Will the focus be on the future, current and/or past budgets/expenditures (and revenues)?
• What are the structures of responsibility?
• In what document/format will the gender-sensitive budget analysis be presented?
• How does the development of a gender-sensitive portfolio analysis fit into the budget cycle?
• How will the exercise be evaluated?

Schedule of Tasks

<table>
<thead>
<tr>
<th>Task</th>
<th>Components of the task</th>
<th>Person(s) responsible</th>
<th>Material submitted to</th>
<th>Start date</th>
<th>End date</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
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</tbody>
</table>

(pp77–78)

Elson, D., 1999, Gender Budget Initiative Tools, London: Commonwealth Secretariat

(pdf accessed 27/11/02)

Diane Elson’s tools are the most commonly referred to of all frameworks for conducting GBIs. Tool sheets for each of the following are featured in the Commonwealth Secretariat Gender Budget Initiative pack:

1. Gender-disaggregated beneficiary assessment of public service delivery and budget priorities
2. Gender-disaggregated public expenditure benefit incidence analysis
3. Gender-aware policy evaluation of public expenditure by sector
4. Gender-aware budget (expenditure) statement
5. Gender-disaggregated analysis of impact of budget on time use
6. Gender-aware medium-term macroeconomic policy framework

In some cases a seventh tool, disaggregated tax-incidence analysis, is included.
In these sheets each tool is described in terms of instruments, examples, institutional stakeholders and implementation. Paper copies of the pack are available from The Gender and Youth Affairs Division, Commonwealth Secretariat (see Networking and Contact Details section).

These tools are also described in the Overview Report of this Cutting Edge Pack.

Full text available: www.ci.sf.ca.us/cosw/cedaw/guidelines.pdf (pdf file accessed 2/12/02)

In 1998, despite the failure of the USA to ratify CEDAW, the San Francisco City and County introduced a regulation to implement CEDAW at the local level. As part of the implementation, the City department must undertake a gender analysis of its budget allocations, service delivery, and employment practices. These guidelines, specifically drawn up for San Francisco, show how gender analysis of budget allocations can be conducted at the local level. They act as a guide to undertaking a five-stage process: gender-disaggregated data collection; analysis of how gender is integrated into the operations of the department and its impact on the community; development of recommendations and an action plan; and monitoring. The methods and tools for completion of each step are laid out in the guidelines, and support materials are provided. In steps one and two for example, which deal with data collection and conducting the gender analysis, detailed sets of questions are provided to pose to city/county departments (see box below). Suggestions are made on how to lay out the data in pre-set tables. In describing all five stages, participatory methods are encouraged, including conducting focus groups and interviewing community groups at the data collection stage, soliciting members of the public to comment on the analysis, and expanding training and recruitment programmes for under-represented groups.

**Questions for step one data collection**

**Budget development**

- Please provide your completed annual budget (your budget approved for annual appropriations) for the last two fiscal years.
- Please describe in detail your budget planning process. How were the budget criteria/priorities/goals and objectives determined?
- Please list your department’s strategic budget goals and objectives/criteria. Include any major criteria that are used to evaluate budget priorities. Was gender used in the determination of strategic issues?
• Please provide data disaggregated by job title, gender and race/ethnicity of the various individuals involved in the budget planning process. Explain also how each of these persons is involved in the budget planning process.

• What is the process by which the public (e.g., customers, clients, and/or community groups) is involved in the planning of the budget? Include information on the types of outreach conducted to involve the public. Please explain.


Full text available: www.siyanda.org/docs/conceptos.pdf
(accessed 6/12/02)

This handbook drawn up for the Mexican Ministry of Health provides information for policy-makers on how to implement a gender perspective within the National Programme of Health. The risk of disease, access to healthcare, and quality of services are all influenced by gender inequalities. The Woman and Health Programme, as part of the National Programme of Health, has produced these guidelines for those responsible for health programmes and services, to introduce ideas of gender. The document is divided into five sections. The first section outlines the basic concepts of gender and explores its impact on the economy and health. The second defines what is meant by gender-sensitive budgets and how they can be used. The third describes two health issues, family planning and the treatment of Mellitus diabetes, and includes steps to reduce gender inequalities. The fourth identifies the elements of a gender analysis of programme budgets, and the final section outlines how gender sensitive budget analysis can increase efficiency in the health sector.


How can a gender analysis be conducted of broad macro-economic models? This checklist outlines a step-by-step process to introduce ideas of gender into the Medium-Term Expenditure Framework (MTEF). It is a tool aimed at all government officials in MDAs (ministries, departments and agencies) dealing with planning and budgets, primarily those who already have basic understanding of gender concepts. Firstly it gives a brief overview of what a gender budget is and why it is important. Then it goes through seven steps, including conducting a stakeholder analysis and looking at the mission and targets of the department. Each step includes a description and a
checklist. For example Step 2 shows how to conduct a sectoral environmental scan with a gender perspective. A three-point checklist is provided:

1. Undertake a gender-friendly SWOT (strengths, weaknesses, opportunities, threats) analysis.
2. Review the gender information and analysis in the light of the results.
3. Consider who and what can promote or hinder gender equality.

The process and how to go about it is explained for each of these. The checklist aims to introduce further discussions around gender in MDAs. Like the MTEF process, its focus is on the expenditure side of the budget, with a view to introducing gender mainstreaming in the revenue side at a later stage.


and:


What is gender budget analysis? How can we use this analysis to reduce gender inequalities? The answers can be found in these workshop materials produced through the collaboration of civil society organisations and activists in South Africa, Botswana and Zimbabwe. The materials aim to develop understanding of government budget processes (module one: ‘What is a budget?’), provide guidance on how to analyse policies and budgets for their impact on women (module two: ‘What is equity?’), and support the development of tools to successfully engage with the government on its budget priorities (module three: ‘Lobbying and advocacy’). The modules and sessions draw on examples from a range of sectors, ministries, and departments and are designed so they can be used either together or separately. Each module gives: the objectives; instructions for the facilitators; descriptions of activities (which include exercises, brainstorms, small group discussions, and report-backs) and support materials; and handouts which can also be copied onto transparencies for the facilitators. It is assumed that participants will have basic numeracy skills and will be literate – the materials are written in simple English. The latest set of materials (2002), suitable for use in all three countries, builds on the original set which was tailored for South African participants. Both sets are included here as the original set includes additional sections on: the three levels of government in South Africa, i.e. national, provincial, and local; public sector employment; and reprioritisation of budgets. Examples of handouts and an exercise are given below:
Handout: Performance budgeting from a gender perspective

Traditionally, budgeting focused on managing money. The main aim was to see that money was spent in the way that was planned. But there was not much attention to whether the plans were good or bad.

Performance budgeting is a new approach that tries to address the shortcomings of traditional budgeting. Performance budgeting brings together strategic planning, financial planning and performance management. The main purpose of performance budgeting is to allocate resources (inputs) in terms of the purposes (objectives) to be achieved, and to relate resources to results (outputs and outcomes). Objectives are set in the form of measurable outputs and outcomes, and input is defined within the “envelope” of available resources. Outputs measure the immediate “deliverables”, for example number of students taught, or vaccinations given. Outcomes measure the impact of the deliverables, for example increased health of the population.

Performance budgeting focuses on how funds are used. By relating purpose to cost, it increases efficiency and effectiveness. If budget-makers are aware of equity issues, it can also increase equity. The key areas that are important about performance budgeting are:

- Outcomes: what are your objectives?
- Activities: what actions are you planning in order to achieve your objectives?
- Input: what are the main resources that you need to carry out your action in order to meet your objectives?
- Output: what are the indicators that will measure whether you have achieved your objectives?

The performance budgeting approach can easily be adapted to analyse the budget from a gender perspective.

(Extract from handout from module one: ‘What is a budget?’)
**Exercise: The 24 hour day**

Ask participants to fill in Handout G [shortened version below], documenting how they usually spend their days hour by hour, what the activity is, and which activity is paid and which is unpaid. After they have done that, ask them to fill in the list for how a member of the opposite sex – their partner, friend or a relative – spends their day.

(15 minutes)

**My 24 hour day**

<table>
<thead>
<tr>
<th>Time</th>
<th>Activity</th>
<th>Paid</th>
<th>Unpaid</th>
</tr>
</thead>
<tbody>
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</tbody>
</table>

**My opposite sex partner/friend/relative’s 24 hour day**

<table>
<thead>
<tr>
<th>Time</th>
<th>Activity</th>
<th>Paid</th>
<th>Unpaid</th>
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<tbody>
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(Extract from exercise in module two: 'Understanding equity')

**Handout: Ten steps to effective lobbying and advocacy**

The Gender Advocacy Project (GAP) [South Africa] suggests that following the ten steps below will help organisations to be more effective in their lobbying and advocacy:

1. Identify the problem
2. Clarify the purpose
3. Know the facts
4. Understand the system
5. Time your intervention well
6. Identify the target groups
7. Develop and deliver the message
8. Build support
9. Mobilise resources
10. Monitor and evaluate what you have achieved

(Handout extract from module three: ‘Lobbying and advocacy’)

UNIFEM are in the process of publishing these materials (paper and online versions). Please see Networking and Contacts Details if you require further information.
6. Popular education materials

Money Matters series
How do you make gender budget research and analysis accessible to non-specialists? What support can be given to those advocating for gender-sensitive budget analysis? The three Money Matters books are popular versions of the five South African Women’s Budget analyses (see section on Africa under the Case studies section for further details of these). The books are tools for lobbying and advocacy and are targeted at second-language English speakers with ten years of education. The series is a collaborative initiative between the Community Agency of Social Enquiry (CASE), the Institute for Democracy in South Africa (Idasa), and the Parliamentary Committee on the Quality of Life and Status of Women.

All these books can be purchased from Idasa: www.idasa.org.za/m_main.php?view=7 or see Networking and Contact Details section.

Hurt, K. and Budlender, B. (eds), 1998, Money Matters [One]: women and the government budget, Cape Town: Idasa

Through simple explanations and stories this book demonstrates how important gender-sensitive policies and budgets are to achieving equality between women and men, and between different groups of women and men in South Africa. It summarises for non-specialists chapters from The Women’s Budget (1996) and The Second Women’s Budget (1997). From the first book it covers: a profile of South African women; work; welfare; education; public service; and taxation. From the second it covers: safety and security; justice and correctional services; land affairs and agriculture; and health. Examples used include:
**Income, gender and race**

The chart shows that women earn a lot less than men within each race group, with the gap particularly wide when it comes to self-employed women. The chart also illustrates that white women consistently earn more than African men.

### Mean monthly earnings by race and gender in South Africa, 1995

<table>
<thead>
<tr>
<th>Source</th>
<th>Gender</th>
<th>African</th>
<th>Coloured</th>
<th>Indian</th>
<th>White</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wage/salary</td>
<td>Women</td>
<td>R1 188</td>
<td>R1 170</td>
<td>R2 106</td>
<td>R2 955</td>
</tr>
<tr>
<td></td>
<td>Men</td>
<td>R1 479</td>
<td>R1 558</td>
<td>R2 986</td>
<td>R5 578</td>
</tr>
<tr>
<td>Income (self-employed)</td>
<td>Women</td>
<td>R1 831</td>
<td>R1 831</td>
<td>R5 026</td>
<td>R7 036</td>
</tr>
<tr>
<td></td>
<td>Men</td>
<td>R4 310</td>
<td>R6 005</td>
<td>R11 802</td>
<td>R20 270</td>
</tr>
</tbody>
</table>

(p9)

**Health: story**

"Sinah Mamuremi holds onto her 18-month old baby tightly as the taxi swings widely around a corner. She sighs. This is the second day in one week she has had to take off work to go to the clinic. Her boss gave her a funny look yesterday when she said she needed more time off. It worried her.

On Monday, she had to go for a check-up before starting on a new contraceptive. Now today, Wednesday, she must go for her baby’s immunisation. Things would have been far better if she could have done both things on one day. The clinic sister she spoke with told her that the health department wants to introduce integrated services so people can see to all their health needs in one visit, but it is a long time coming.

The extra cost of taxi fare and missing work makes her feel very anxious – just now she’ll have to come for another visit on another day for high blood pressure!"

(p54)

**Hurt, K. and Budlender, B. (eds), 2000, Money Matters Two: women and the local government budget, Cape Town: Idasa**

Chapters from *The Fourth Women’s Budget* (1999) are summarised for non-specialists in the second book in the Money Matters series. After a background to women and the local government budget, cases of five municipalities are studied: Lusikisiki, Greater Middelburg, Port Elizabeth,
Greater Lebowakgomo, and Cape Town (see also summary of *The Fourth Women’s Budget* under Africa in the section on case studies). Examples to illustrate the significance of gender issues and appropriate budget allocations in the water, sanitation, refuse removal and electricity sectors include:

**Port Elizabeth Street Lighting Project (Pelp)**

The project has installed 44 highmasts, electrified 12 existing highmasts and upgraded 23 in the city’s most disadvantaged areas. Research showed that with highmast lighting:

- Crimes of rape, housebreaking and assaults went down.
- Women were able to put washing on the line overnight, and grow vegetables and plants, without worrying they would be stolen.
- Women were less worried about the safety of their children.
- People felt safer to walk around, visit and go to events at night.
- It is easier to see vehicles and people on the road, improving traffic and personal safety at night. Because they can walk to public meetings at night, township dwellers spend less money on taxi fares.
- The lighting saves money on electricity, candles and paraffin as the brightness of the highmast lights makes it possible for residents to see inside their homes. This is different to the Middelburg township people who said that highmast lighting invaded their privacy.


*The Fifth Women’s Budget* (2000) collection of papers on government revenue is popularised here for non-specialists. The papers summarised are on women and customs and excise, taxation, and local government revenue. One example given shows that the system of personal tax income in South Africa has changed to avoid explicit discrimination against women whereby second earners in households (usually women) were taxed more heavily. But changes to the tax system discriminated in other ways:
A long path to gender equality

The system has changed now, and all earners are taxed as equal individuals. But the new personal income tax system now discriminates against households with only one income earner. This is especially difficult for mothers who are single parents, and have to earn money and look after their children.

We can see the discrimination against one-earner households if we compare two households with the same number of adults and children, and the same total income. The old and new tax systems are compared in the table:

Household One
Living in it: husband, wife, and their two children
Husband earns: R2 000 a month
Wife earns: R1 000 a month
Total: R3 000 a month

Household Two
Living in it: an employed woman, her two children and her non-employed mother
Woman earns: R3 000 a month
Total: R3 000 a month

Comparing two households

<table>
<thead>
<tr>
<th>Households</th>
<th>Old tax system – amount of annual tax to pay</th>
<th>New tax system – amount of annual tax to pay</th>
</tr>
</thead>
<tbody>
<tr>
<td>Household One</td>
<td>R3 435</td>
<td>R850</td>
</tr>
<tr>
<td>Household Two</td>
<td>R5 055</td>
<td>R3 460</td>
</tr>
</tbody>
</table>

The first household pays less tax under the new system because the husband and wife are taxed separately. They fall into a lower tax category […] The woman in the second household has the same number of people to support, but ends up paying over four times the tax that the first household pays. This is because the household’s earner falls into a higher paying tax category as an individual.

Whilst the new system has removed explicit discrimination against married women, it has not got rid of all discrimination. It has not achieved gender equality.
Tanzania Gender Networking Programme (TGNP), 1999, *Budgeting with a Gender Focus*, Dar Es Salaam: TGNP
Details of how to buy this are available from: www.tgnp.co.tz/Publications.htm (accessed 1/12/02) or see Networking and Contact Details section.

‘The Tanzania Gender Networking Programme (TGNP), an NGO committed to women’s empowerment, spent nearly three years tracing the process of national planning and resource allocation, noting how it impacts on women and men, youth and the elderly. As part of its Gender Budget Initiative, in 1999 TGNP produced a booklet, *Budgeting with a Gender Focus*, which popularises its findings in four sectors: the ministries of finance, education, and health plus the Planning Commission. The booklet shows the power that all of these sectors have through the distribution of national resources and calls attention to significant gender gaps, especially in health and education.’ (Quoted from Elson, D., 2002, ‘Accountability for the progress of women: women demanding action’ in Elson, D., *Progress of the World’s Women: UNIFEM Biennial Report*, New York: UNDP p120).
7. Web resources

Siyanda
www.siyanda.org
All the summaries and the full online documents from this Collection (plus more) are featured in the Siyanda database (hosted by BRIDGE). Search using the term ‘budgets’.

BRIDGE
www.ids.ac.uk/bridge
For the electronic versions of this Cutting Edge Pack (and previous ones such as Gender and Participation): www.ids.ac.uk/bridge/reports_gend_CEP.html

English, French and Spanish copies of In Brief: www.ids.ac.uk/bridge/Bri_bull.html

For BRIDGE gender and economics online materials including Glossary on Macroeconomics from a Gender Perspective and Women’s and Gender Budgets: An Annotated Resource List: www.ids.ac.uk/bridge/reports_gend_ec.html

Gender Responsive Budget Initiatives (GRBI) website
www.gender-budgets.org
This website is part of the UNIFEM/IDRC/Commonwealth Secretariat Gender Responsive Budgeting Initiative. It features events, GRBI activities and an online document library.


Heinrich Boll Foundation (Berlin)
http://e-education.uni-muenster.de/boell/
International Budget Project (IBP)
www.internationalbudget.org/

The IBP assists researchers and NGOs in developing countries to improve budget policies and decision-making processes. It encourages policy research, fosters networking and provides information and technical assistance. The website features online materials and contact details for members (including those working on gender budgets).

Gender, Decentralization and Public Finance Resources

This web page from the World Bank Institute contains links to a wide range of public finance-related materials, with a significant number on gender budget concepts and initiatives, including World Bank Institute workshop materials from:

- Workshop on Gender-responsive Budgeting (April 3, 2002).
- Workshop on Gender-responsive Budgeting in Pakistan (November 20–21, 2002).
- Materials from a 3-hour training module in Moscow and St. Petersburg (2002) on gender-responsive budgeting as part of a larger training programme on fiscal decentralisation.
8. Networking and contact details

8.1 Africa

The Centre for the Study of Violence and Reconciliation (CSVR)
www.csvr.org.za/gender/
Contact: Lisa Vetten
Email: lvetten@csvr.org.za

Johannesburg Office:
4th Floor, Braamfontein Centre,
23 Jorissen Street,
Braamfontein, Johannesburg, South Africa
PO Box 30778, Braamfontein, JHB, 2017
Tel: +27 11 403 5650
Fax: +27 11 339 6785
Email: info@csvr.org.za

Cape Town Office:
Church House, 1 Queen Victoria St, Cape Town
PO Box 5326, Cape Town, 8000
Tel: +27 21 422 0258
Fax: +27 21 423 4262
Email: hvdmerwe@csvr.org.za

CSVR is a multi-disciplinary South African NGO. Current work includes research on state financing of initiatives to combat violence against women – working with the South African Women’s Budget Initiative, CASE, Idasa and GETNET.

This project has three main parts:
- Assessing the national and provincial government budget allocations for developing and implementing policies and laws related to violence against women, and, based on their findings, running workshops with non-profit organisations.
- Working on an early analysis of what violence against women costs society, the state and individuals.
- Developing an advocacy strategy around the government budget for 2002/3.

For further information on the project and a summary of the Gender Unit national survey on non-profit organisations’ accessing of government funding:

Community Agency for Social Enquiry (CASE)
Contact: Debbie Budlender
Email: debbieb@wn.apc.org
Tel: +27 21 447 9852 or +27 82 579 6697
Fax: +27 21 448 6185
20 Alfred Street, Observatory, 7925 Cape Town, South Africa

CASE Head Office:
PO Box 32882,
Braamfontein 2017
Johannesburg, South Africa
Tel: +27 11 646 5922
Fax: +27 11 646 5919
Director’s email: director@case.org.za
www.case.org.za/htm/gender.htm
www.case.org.za/

The South African Women’s Budget Initiative (WBI) is a collaborative project of NGOs and national Parliamentarians. The partners are:
- CASE (Debbie Budlender)
- Institute for Democracy in South Africa (Idasa) – see separate entry below
- Parliamentary Committee on Improvement of the Quality of Life and Status of Women

The project’s work involves research, training, advocacy and capacity-building. It produces the South African Women’s Budget, a tool to develop capacity and encourage lobbying and advocacy.

See outputs of the annual Women’s Budget under Africa in Case Studies (first to the fourth Women’s Budgets), under Revenues in Case Studies (Fifth Women’s Budget), and under Money Matters in Popular Education Materials. See also a number of materials by Debbie Budlender in this Collection.
For information on their Gender Budget Programme:
www.wougnet.org/Documents/FOWODE/GBPprofileonline.doc

As part of their Advocacy Programme, FOWODE facilitates gender budget training consisting of six two-day residential workshops using their Gender Budget Training Package. For more information see:
www.wougnet.org/Documents/FOWODE/Advocacybrochureonline.doc

The training manual used in this workshop plus five reports from the national level and five from the district level have not been published due to lack of funds.

FOWODE organised an East African Gender Budget Sub Regional Conference, June 17–21, 2002 with support from UNDP.

They are now spearheading the new East African Gender Budget Network. They have an action plan for which they are seeking funding.

GETNET focus on building skills, expertise and capacity in women’s empowerment and men’s gender training. They worked with CASE and UNIFEM on the Money Matters: Workshop Materials on Gender and Government Budgets (see section on Tools, Guidelines and Training Materials). These training materials will be put online on the UNIFEM website:
www.unifem.undp.org/gender_budgets/

Paper copies will also be disseminated. For further information on dissemination contact Nomcebo Manzini:
nomcebo.manzini@undp.org
The Institute for Democracy in South Africa (Idasa)
Contact: Luyanda Qomfo
Email: Luyanda@idasact.org.za
For training requests contact Jolene Adams
Email: jolene@idasact.org.za
Cape Town Democracy Centre
PO Box 1739
Cape Town, 8000
South Africa
Tel: +27 21 467 5600
Fax: +27 21 461 2589
www.idasa.org.za/
(click on Budget Information Service, then
Women’s Budget Project)

Idasa’s Budget Information Service facilitates
the Women’s Budget Initiative. Other partners
are CASE (see their entry above for further
information) and the Parliamentary
Committee on the Improvement of the Status
and Quality of Life of Women (see entry
below).
See the website for the Fifth Women’s Budget
papers (online), and how to order the
Women’s Budget books (1–4) and the Money
Matters series.

Parliamentary Committee on the
Improvement of Quality of Life and
Status of Women
Chairperson: Ms Pregs Govender
Parliament of South Africa
PO Box 15
Parliament Buildings
Cape Town, South Africa
Tel: +27 21 403 2561
Fax: +27 21 461 0462
Email: pgovender@anc.org.za

The Committee is one of the three partners of
the South African Women’s Budget Initiative
(WBI). Pregs Govender was one of the
initiators of the WBI in 1995.
The other partners are CASE and Idasa. For
further information see CASE entry above.

University of Cape Town
Health Economics Unit
Contact: Di McIntyre
University of Cape Town
Private Bag,
Rondebosch 7701,
South Africa
Email: dimac@cormack.uct.ac.za

Co-author of paper written for the South
African Women’s Budget Initiative: Klugman,
B. and McIntyre, D., 2000, From policy,
through budgets, to implementation:
delivering quality health care services. See
under Africa section in Case Studies.

Rwanda Gender Budget Initiative
Ngoné Diop
Gender Analyst Adviser
c/o DFID Programme Support Office
PO Box BP 576
Kacyiru Sud, Kigali
Rwanda
Tel: +250 08303018
Email: ngonediop@yahoo.com

The Rwanda Gender Budget Initiative is the
Government of Rwanda’s Initiative with
support from DFID (UK Department for
International Development). The Initiative is
being implemented by the Ministry of Gender
in close collaboration with the Ministry of
Finance and Economic Planning using a pilot
approach. The PRSP and the MTEF were
used as an entry point to engender the
budget.
<table>
<thead>
<tr>
<th>Country</th>
<th>Organisation/Group</th>
<th>Contact Person(s)</th>
<th>Email(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tanzania</td>
<td>Gender Resource Centre</td>
<td>Mary Rusimbi</td>
<td><a href="mailto:mary.rusimbi@tgnp.co.tz">mary.rusimbi@tgnp.co.tz</a></td>
</tr>
<tr>
<td></td>
<td>Gender Budget Initiative</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Physical address</td>
<td>Mabibo Road, adjacent to the National Institute of Transport (NIT)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Post Address</td>
<td>PO Box 8921, Dar Es Salaam, Tanzania</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Tel/Fax/Email</td>
<td>+255 22 244 3205/244 3450/244 3286/3244</td>
<td><a href="mailto:tgnp@tgnp.co.tz">tgnp@tgnp.co.tz</a>, <a href="mailto:info@tgnp.co.tz">info@tgnp.co.tz</a>, <a href="http://www.tgnp.co.tz/">www.tgnp.co.tz/</a></td>
</tr>
<tr>
<td></td>
<td>Website</td>
<td><a href="http://www.tgnp.co.tz/">www.tgnp.co.tz/</a></td>
<td></td>
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<tr>
<td></td>
<td>Prediction</td>
<td></td>
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<tr>
<td></td>
<td>Overview Report</td>
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<tr>
<td></td>
<td>In Brief</td>
<td></td>
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<tr>
<td></td>
<td>TGNP Gender Budget Initiative</td>
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<td></td>
<td>Physical address</td>
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<td>Website</td>
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<tr>
<td></td>
<td>Supporting Resources Collection</td>
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<td></td>
<td>Popular Education Materials</td>
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<tr>
<td></td>
<td>Guidelines and Training Materials</td>
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<tr>
<td></td>
<td>TUS FEES HEALTH AND EDUCATION IN UNIVERSITY OF WITWATERSRAND</td>
<td>Barbara Klugman</td>
<td><a href="mailto:bklugman@wn.apc.org">bklugman@wn.apc.org</a></td>
</tr>
<tr>
<td></td>
<td>Women’s Health Project, University of Witwatersrand</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Private Bag 3, WITS, 2050, South Africa</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>ZWRCN’s Economy and Governance Programme</td>
<td></td>
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<tr>
<td></td>
<td>National Budget Project: currently working on a situational analysis of who is doing what on the budget process in Zimbabwe.</td>
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<td></td>
<td>National AIDS Trust Fund (NATF) (formerly known as the AIDS Levy Project): this seeks to (a) analyse the differential access to, benefits and impacts of the NATF for women and men, (b) develop a lobbying strategy to ensure monitoring of the NATF, and (c) enhance the access to benefits and NATF for women living with HIV/AIDS (both infected and affected).</td>
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<tr>
<td></td>
<td>ZWRCN currently has a research team in the field working on this. They have questionned why the NATF is not in practice cushioning the impact of HIV/AIDS on women, despite the fact that they are, like men, contributing 3 per cent of their salaries to the fund.</td>
<td></td>
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</tbody>
</table>

ZWRCN produce *Gender Budgets Watch*. 
The current issue includes an article on the NATF and one on the cost of menstruation. The latter calls for the removal of the 50 per cent import tax levy and the 15 per cent sales tax on sanitary products. Within the ‘Ongoing Advocacy Activities’ section of the website there is a letter campaigning for cuts in the cost of menstruation.

8.2 Asia and the Pacific

**Adelaide University**
Ray Broomhill
Department of Social Inquiry
South Australia 5005
Australia
Email: ray.broomhill@adelaide.edu.au
www.labour.adelaide.edu.au/cls/staff/broomhill.html


**The Asia Foundation**
Contact: Katherine S. Hunter (Senior Director)
Email: hunter@tafindo.org

Women's Political Participation Program
Jl. Darmawangsa Raya No. 50
Kebayoran Baru
Jakarta 12160
Indonesia
Tel: +62 21 726 1860
Fax: +62 21 726 2834

The Asia Foundation has a Gender Budget Analysis and Citizen Advocacy Project working with women’s groups in Indonesia (Bandung, Jakarta, Yogyakarta, and Banda Aceh). The aim is to develop new skills and knowledge in gender budget analysis, and to ensure that decentralisation and democratisation support women.

See the Advocacy, participatory processes and accountability issues sub-section of Case Studies for a summary of *Highlights from a citizen/gender budget advocacy project in Indonesia* by Lisa VeneKlasen.

**Bandung Institute of Government Studies (BIGS)**
Contact: Dedi Haryadi (Program Manager)
Jl. Bangbayang No.5
Bandung 40132
Indonesia
Tel: + 62 22 253 2429
Email: bigs@bdg.centrin.net.id

BIGS is a research and advocacy NGO that works toward good governance through budget analysis, public services accountability, and institutional capacity-building. It has focused its budget work on the problem of housing in slum areas. Using a team of community organisers it works closely with slum dwellers to define problems and solutions. See VeneKlasen *Highlights from a citizen/gender budget advocacy project in Indonesia* under Case Studies, as above.
### Development Through Active Networking Foundation (DAWN)

Contacts: Celia Flor and Andrea Lizares-Si

Rm. 209 JL Bldg.,

Lacson-Burgos Sts.

Bacolod City

Philippines

Tel: +63 34 526 256

Email: celia@bcd.webling.com

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DAWN has undertaken a gender budget initiative in the City of Bacolod, funded by the Asia Foundation (TAF). See Flor, C. and Lizares-Si, A., 2002, 'The Philippines: getting smart with local budgets [Level 1]' under Asia and the Pacific in Case Studies.

### Karnataka Women’s Information and Resource Centre

Contact: Devaki Jain

Tharanga 10th Cross

Rajmahal Vilas Extension

560080 Bangalore, India

Email: lcjain@bgl.vsnl.net.in

---


It gives a review of experience to date in localised government and the opportunities in Karnataka for gender budget work, and proposes how to take this forward.

### Mazdoor Kisan Shakti Sangathan (MKSS)

(The Workers’ and Farmers’ Power Association)

Village Devdungri

Post Barar

District Rajsamand – 313341

Rajasthan

India

Tel: +91 02951 43254 / 50180

Email: mkssrajasthan@yahoo.com

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MKSS’s work includes the exposure in public hearings of mishandling of development funds, highlighting the importance of citizens’ access to official documents, including those related to local budgets and expenditure. They have inspired a nation-wide right-to-information campaign.

The work of MKSS is featured in the paper by Goetz and Jenkins, *Accountability to women in development spending – experiments in service-delivery audits at the local level* under Advocacy, participatory processes and accountability issues.

### University of South Australia

Contact: Rhonda Sharp

Research Centre for Gender Studies

WL 3-57, City West Campus

North Terrace, Adelaide,

South Australia 5000

Australia

Tel: +61 8 830 20007

Fax: +61 8 830 20512

Email: rhonda.sharp@unisa.edu.au

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### 8.3 Europe

<table>
<thead>
<tr>
<th><strong>Birkbeck College</strong></th>
<th>Co-author of Goetz and Jenkins, <strong>Accountability to women in development spending – experiments in service-delivery audits at the local level under Advocacy, participatory processes and accountability issues.</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Rob Jenkins</td>
<td></td>
</tr>
<tr>
<td>University of London</td>
<td></td>
</tr>
<tr>
<td>Malet Street</td>
<td></td>
</tr>
<tr>
<td>London WC1E 7HX</td>
<td></td>
</tr>
<tr>
<td>UK</td>
<td></td>
</tr>
<tr>
<td>Email: <a href="mailto:r.jenkins@bbk.ac.uk">r.jenkins@bbk.ac.uk</a></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>BRIDGE</strong></th>
<th>Producers of this Cutting Edge Pack, the <strong>Glossary on macroeconomics from a gender perspective</strong> (2000) and the <strong>Women's and Gender Budgets: An Annotated Resource List</strong> (1999). See Web Resources section for details of collection of online resources on gender and budgets, and gender and economics (on the Genie, Siyanda and BRIDGE websites).</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contacts:</td>
<td></td>
</tr>
<tr>
<td>Hazel Reeves</td>
<td></td>
</tr>
<tr>
<td>Charlie Sever</td>
<td></td>
</tr>
<tr>
<td>Email: <a href="mailto:H.Reeves@ids.ac.uk">H.Reeves@ids.ac.uk</a></td>
<td></td>
</tr>
<tr>
<td><a href="mailto:C.Sever@ids.ac.uk">C.Sever@ids.ac.uk</a></td>
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</tbody>
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<table>
<thead>
<tr>
<th><strong>Institute of Development Studies</strong></th>
<th></th>
</tr>
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<tbody>
<tr>
<td>University of Sussex</td>
<td></td>
</tr>
<tr>
<td>Brighton BN1 9RE, UK</td>
<td></td>
</tr>
<tr>
<td>Tel: + 44 1273 606261</td>
<td></td>
</tr>
<tr>
<td>Fax: + 44 1273 621202</td>
<td></td>
</tr>
<tr>
<td>Email: <a href="mailto:bridge@ids.ac.uk">bridge@ids.ac.uk</a></td>
<td></td>
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<tr>
<td><a href="http://www.ids.ac.uk/bridge">www.ids.ac.uk/bridge</a></td>
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</tbody>
</table>

<table>
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<tr>
<th><strong>Commonwealth Secretariat</strong></th>
<th>The Commonwealth Secretariat has a Gender Budget Initiative which has implemented pilot gender-responsive budget initiatives in several countries, including Australia, Barbados, Belize, Botswana, Canada, Fiji Islands, India, Kenya, Malawi, Malaysia, Mauritius, Mozambique, Namibia, St Kitts and Nevis, South Africa, Sri Lanka, Tanzania, Uganda, UK, Zambia and Zimbabwe. It has also been working on:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contact: Guy Hewitt (Programme Manager, Gender Responsive Budgets)</td>
<td>Production of tools, methodology and capacity-building materials. International advocacy for the implementation of gender-responsive budgets. Encouraging partnerships and collaboration between agencies interested in supporting work in this area.</td>
</tr>
<tr>
<td>Email: <a href="mailto:HEWITTG@commonwealth.int">HEWITTG@commonwealth.int</a></td>
<td></td>
</tr>
<tr>
<td>Marlborough House</td>
<td></td>
</tr>
<tr>
<td>Pall Mall, London SW1Y 5HX, UK</td>
<td></td>
</tr>
<tr>
<td>Tel: +44 20 77476500</td>
<td></td>
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<tr>
<td>Fax: +44 20 7930 0827</td>
<td></td>
</tr>
<tr>
<td><a href="http://www.thecommonwealth.org/gender/">www.thecommonwealth.org/gender/</a></td>
<td></td>
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<table>
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<tr>
<th><strong>Canton of Basel-Town</strong></th>
<th>The budget initiative in the canton of Basel-Town is an example of engendering a local budget. It has provided a detailed incidence analysis of those who receive state services and has also examined unpaid work and compared it with other economic dimensions of the canton such as taxes, Gross Domestic Product (GDP) and public expenditure for care.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contact: Mascha Madörin</td>
<td></td>
</tr>
<tr>
<td>Email: <a href="mailto:mmadoerin@bluewin.ch">mmadoerin@bluewin.ch</a></td>
<td></td>
</tr>
<tr>
<td>Gleichstellungsbüro Basel-Stadt</td>
<td></td>
</tr>
<tr>
<td>Clarastr. 13</td>
<td></td>
</tr>
<tr>
<td>CH-4058 Basel</td>
<td></td>
</tr>
<tr>
<td>Switzerland</td>
<td></td>
</tr>
<tr>
<td>Tel: +41 61 267 66 81</td>
<td></td>
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<tr>
<td>Fax: +41 61 267 66 80</td>
<td></td>
</tr>
<tr>
<td>Email: <a href="mailto:gsb@bs.ch">gsb@bs.ch</a></td>
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</tbody>
</table>
In light of this, the Commonwealth Secretariat is currently working in collaboration with IDRC and UNIFEM on the Gender Responsive Budget Initiative (GRBI) – see Web Resources for more information. Two outputs of this collaboration are *Gender Budgets Make Cents* and *Gender Budgets Make More Cents* (see Overview Materials and Case Studies sections).

It has also commissioned the ICRW to undertake a literature review on the gender dimensions of revenue collection, with a concentration on developing countries. The research will be completed by June 2003 when work will begin on piloting initiatives focusing on gender and revenue-raising measures.

At their meeting in September 2002, Commonwealth Finance Ministers, for the first time, agreed to make substantial progress on implementing gender-responsive budgets.

### Department for International Development (DFID)

&emsp;&emsp;1 Palace Street  
&emsp;&emsp;London SW1E 5HE  
&emsp;&emsp;UK  
&emsp;&emsp;Tel: +44 20 7023 0000  
&emsp;&emsp;Fax: +44 20 7023 0019

At a DFID ‘Gender Budgeting’ seminar in July 2002 (London), Diane Elson presented her new work on linking budgets with rights and accountability (see *What’s behind the budget* under Concepts) and Manju Senapaty (DFID-India) presented her work on the gender budget initiative in India, focusing on the education sector. The Powerpoint presentation is online at: [www.genie.ids.ac.uk/gem/index_sectors/education/genbud.ppt](http://www.genie.ids.ac.uk/gem/index_sectors/education/genbud.ppt)

### German Technical Cooperation (GTZ)

Contact: Elvira Ganter (Project Manager)  
Email: Elvira.Ganter@gtz.de

Sector Advisory Project Gender (SBVG) OE 4201  
Post Box 51 80  
65726 Eschborn, Germany  
[www.gtz.de/gender](http://www.gtz.de/gender)

The Sector Advisory Project Gender of GTZ (Germany) supports gender budget initiatives in the context of monitoring the PRSP process in Zambia, Kenya, and South Africa. The main objectives of the regional activities are:

- Strengthening the transparency and accountability of governments through a strategic implementation of gender-sensitive budgeting and expenditure tracking.
- Building capacity for a gender-sensitive analysis of macroeconomic frameworks and budgets, through training and raising the awareness of civil servants.
- Strengthening lobbying and advocacy groups such as women’s networks (e.g. FEMNET in Kenya), members of the media, and other target groups, through economic literacy training.
| **ENGENDER Women's Budget Group** | ENGENDER is an information, research and networking organisation for women in Scotland.  
The Women's Budget Group is a self-organising group within Engender. The overall aim is to see gender impact analysis embedded within the Scottish public expenditure process.  
See chapter in *Gender Budgets Make More Cents* on their work (under Case Studies). |
| Contact: Morag Gillespie  
Parliamentary Liaison Development Worker Engender  
18 York Place,  
Edinburgh EH1 3EP  
Scotland  
Email: engender@engender.org.uk/mogs@ukonline.co.uk  
www.engender.org.uk/budget.html | ENGENDER is an information, research and networking organisation for women in Scotland.  
The Women's Budget Group is a self-organising group within Engender. The overall aim is to see gender impact analysis embedded within the Scottish public expenditure process.  
See chapter in *Gender Budgets Make More Cents* on their work (under Case Studies). |
| **Institute of Development Studies** | Co-author of Goetz and Jenkins, *Accountability to women in development spending – experiments in service-delivery audits at the local level under Advocacy, participatory processes and accountability issues*.  
Current research includes work on grassroots anti-corruption initiatives and the Right to Information Movement in India. |
| Anne-Marie Goetz  
Fellow Institute of Development Studies  
University of Sussex  
Brighton BN1 9RE, UK  
Tel: +44 1273 678768  
Email: a.m.goetz@ids.ac.uk  
www.ids.ac.uk | Co-author of Goetz and Jenkins, *Accountability to women in development spending – experiments in service-delivery audits at the local level under Advocacy, participatory processes and accountability issues*.  
Current research includes work on grassroots anti-corruption initiatives and the Right to Information Movement in India. |
| **Netherlands Ministry of Foreign Affairs Woman and Development Department** | Together with other donors, projects have been set up to use gender budgeting to influence the drafting of Poverty Reduction Strategy Papers (including Tanzania and Bangladesh) and Public Expenditure Reviews (Burkina Faso and Vietnam).  
An email exchange group has been formed to facilitate exchange of experiences. The group is made up of all gender focal points at embassies who deal with gender budgeting and PRSPs.  
The Ministry has also produced a “tip sheet” on Budget Impact Assessments (Gender Budgeting) (accessed 10/12/02):  
[www.oecd.org/pdf/M00034000/M00034256.pdf](http://www.oecd.org/pdf/M00034000/M00034256.pdf) |
| Contact: Bea M ten Tusscher  
Email: bm-ten.tusscher@minbuza.nl  
PO Box 20061  
2500 EB  
The Hague  
The Netherlands  
Tel: +33 70 348 7388  
Fax: 33 70 348 4883  
www.minbuza.nl | Together with other donors, projects have been set up to use gender budgeting to influence the drafting of Poverty Reduction Strategy Papers (including Tanzania and Bangladesh) and Public Expenditure Reviews (Burkina Faso and Vietnam).  
An email exchange group has been formed to facilitate exchange of experiences. The group is made up of all gender focal points at embassies who deal with gender budgeting and PRSPs.  
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[www.oecd.org/pdf/M00034000/M00034256.pdf](http://www.oecd.org/pdf/M00034000/M00034256.pdf) |
| **Open University** | Member of UK Women’s Budget Group and author of *Making visible the hidden economy: the case for gender-impact analysis of economic policy*. Find this under Revenues in Case Studies. |
| Contact: Sue Himmelweit  
Faculty of Social Sciences  
Walton Hall  
Milton Keynes MK7 6AA, UK  
Email: s.f.himmelweit@open.ac.uk | Member of UK Women’s Budget Group and author of *Making visible the hidden economy: the case for gender-impact analysis of economic policy*. Find this under Revenues in Case Studies. |
| **OECD/DAC Working Party on Gender Equality** | The OECD/DAC Working Party on Gender Equality plan to hold a workshop in 2003 to generate good practice from experiences gained in developing countries, with a specific focus on gender and health, education, rural development and access to water supply and sanitation. They are also planning to produce a “tip sheet” in 2003 which includes good practice recommendations focusing on operational implications. |
| Contact: Elisabeth Thioléron | Email: elisabeth.thioleron@oecd.org |
| Email: elisabeth.thioleron@oecd.org | |
| Strategic Management of Development Cooperation Division | |
| DCD/OECD | |
| Tel: +33 1 45 24 95 17 | |
| www.oecd.org/dac/gender | |

| **Overseas Development Institute (ODI)** | The Centre was created to raise the effectiveness with which donor support to government budgets contributes to sustained poverty reduction. |
| Centre for Aid and Public Expenditure (CAPE), Poverty and Public Policy Group | |
| 111 Westminster Bridge Road | The publication *What's Behind the Budget? Politics, rights and accountability in the budget process* was a CAPE initiative. See the Rights and accountability sub-section of Concepts. |
| London SE1 7JD | UK |
| Tel: +44 20 7922 0381 | |
| Fax: +44 20 7922 0399 | |
| Email for CAPE enquiries to Jane Northey: j.northey@odi.org.uk | |

| **UK Women’s Budget Group** | See chapter in *Gender Budgets Make More Cents* on their work on taxes and benefits. Also see paper by member Sue Himmelweit (Open University), *Making visible the hidden economy: the case for gender-impact analysis of economic policy*. Find this under Revenues in Case Studies. See the website for more information, including their online reports and responses. |
| Contact: Project Officer | They are currently compiling an international projects audit with the aim of identifying which organisations are doing work on gender budgeting. This will be published on the website once completed. |
| Women’s Budget Group | |
| c/o Fawcett Society | |
| Fifth floor | |
| 45 Beech Street | |
| London EC2Y 8AD, UK | |
| Tel: +44 20 7628 441 | |
| Email: wbg@fawcettsociety.org.uk | |
| www.wbg.org.uk/index.htm | |

| **University of Essex** | Diane Elson is a leading writer on the concepts behind gender-sensitive budgets, and on the broader links between gender and macroeconomics (see various publications in this Collection). Her current research and teaching interests are in global social change and the realisation of human rights with a particular focus on gender inequality. |
| Diane Elson | |
| Professor of Global Social Change and Human Rights | |
| Department of Sociology | |
| Wivenhoe Park | |
| Colchester CO4 3SQ | UK |
| Tel: +44 1206 873539 | |
| Fax: +44 1206 873598 | |
| Email: drelson@essex.ac.uk | |
Barbara Evers has undertaken a number of consultancy reports for the Netherlands Ministry of Foreign Affairs on applying pro-poor gender budget analysis to the health sector in Bangladesh. She has also undertaken, with Bernard Walters, training in Ethiopia on gender budgets. There are exercises available related to this training (contact Barbara).

### 8.4 Latin America

<table>
<thead>
<tr>
<th>Universidad del Pacífico</th>
<th>The Ford Foundation is collaborating with the Universidad del Pacífico on a project on budgetary transparency in Argentina, Chile and Peru.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contact: Arlette Beltrán</td>
<td>Equidad de Genero, Ciudadania, Trabajo y Familia</td>
</tr>
<tr>
<td>Email: <a href="mailto:abletran@up.edu.pe">abletran@up.edu.pe</a></td>
<td>Contact: Lucía Pérez</td>
</tr>
<tr>
<td>Departamento Académico de Economía</td>
<td>Col. Del Carmen Coyoacán, Mexico DF 04100, Mexico</td>
</tr>
<tr>
<td>Apartado 4683, Lima 100, Perú</td>
<td>Email: <a href="mailto:presupuesto@equidad.org.mx">presupuesto@equidad.org.mx</a></td>
</tr>
<tr>
<td>The Foro is a network of various Mexican women’s organisations that work in the follow-up of governmental agreements and plans of actions derived from the Cairo (1994) and Beijing (1995) conferences.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Foro Nacional de Mujeres y Políticas de Población</th>
<th>Foro is a network of various Mexican women’s organisations that work in the follow-up of governmental agreements and plans of actions derived from the Cairo (1994) and Beijing (1995) conferences.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chilpa #1-A</td>
<td>Contact: Helena Hofbauer Balmori</td>
</tr>
<tr>
<td>Col. Villa Coyoacán, C.P. 04020</td>
<td>Email: <a href="mailto:helena@fundar.org.mx">helena@fundar.org.mx</a></td>
</tr>
<tr>
<td>México, D.F., Mexico</td>
<td>Popotla No. 96, Int. 5 Tizapan – San Angel C.P. 01090, Mexico D.F., Mexico</td>
</tr>
<tr>
<td>Email: <a href="mailto:foropob@laneta.apc.org">foropob@laneta.apc.org</a> <a href="http://www.laneta.apc.org/">www.laneta.apc.org/</a></td>
<td>Tel: +52 5595 2643 Fax: +52 5681 0855</td>
</tr>
<tr>
<td>Fundar</td>
<td>See the Overview Report for more information on Fundar’s gender budget work.</td>
</tr>
<tr>
<td>Contact: Helena Hofbauer Balmori</td>
<td>Helena is the author of the Overview Report accompanying this Collection.</td>
</tr>
<tr>
<td>Email: <a href="mailto:helena@fundar.org.mx">helena@fundar.org.mx</a> <a href="http://www.fundar.org.mx/">www.fundar.org.mx/</a></td>
<td>Fundar run training on gender budgets right across Central America.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Municipalidad de Recife</th>
<th>See article in In Brief on the work of the Women’s Coordinating Group in promoting women’s involvement in the participatory budget processes in the municipality of Recife.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contact: Andrea Lorena Butto Zarzar (The General Coordinator for the Women’s Coordinating Group of Recife, and Professor at the Rural Federal University of Pernambuco)</td>
<td>Email: <a href="mailto:albutto@recife.pe.gov.br">albutto@recife.pe.gov.br</a></td>
</tr>
</tbody>
</table>
Currently undertaking gender budget analysis in:
- Bolivia – national budget and municipality of La Paz
- Ecuador – municipality of Cuenca, Quito and Salitre
- Peru – municipality of Villa El Salvador.

Early findings indicate the lack of gender sensitivity in the existing budget processes.


### 8.5 The Middle East

#### Adva Center
Contact: Raquel Coello
Email: raquel.coello@undp.org
Regional Programme Officer, UNIFEM
P.O. Box 17-03-4731
Edif. Naciones Unidas 2do Piso
Avenida Amazonas 2889 y La Granja, Quito, Ecuador
Tel: +593 2 246 0329, 246 0334
Fax: +593 2 246 0328

Currently undertaking gender budget analysis in:
- Bolivia – national budget and municipality of La Paz
- Ecuador – municipality of Cuenca, Quito and Salitre
- Peru – municipality of Villa El Salvador.

Early findings indicate the lack of gender sensitivity in the existing budget processes.


#### UNIFEM Arab States Regional Office
Contact: Haifa Abu Ghazaleh (Regional Programme Director)
Contact: Shirin Shukri (Project Manager, GEMS)
Email: shirin@unifem.org.jo
18 Abdeen Street, near Tyche Hotel
P.O. Box 830 896
Amman 11183, Jordan
Tel: +962 6 5678 586/7
Fax: +962 6 5678 594
Email: amman@unifem.org.jo

UNIFEM gender budget work started with training in Lebanon. Now Egypt has prepared gender budget training material in Arabic and conducted two workshops for high-level officials in the Ministry of Planning. UNIFEM Egypt is working with the National Council of Women on implementing gender performance auditing and gender budgeting analysis of the national budgets under the National Development Plan (1997–2002). Initial focus is likely to be the Ministry of Local Administration and the Ministry of Youth.

In Morocco a one-year project 'Capacity building in Morocco for the gender analysis of budgets at the national level' is targeted at decision-making budgetary staff of the Budget Directorate within the Ministry of Economy and Finance and at the Division of Social Sectors.

In Jordan capacity-building work with the Ministry of Planning and Finance commences in January 2003.
### Additional Materials in Arabic:

They have prepared a training manual in Arabic based on Budlender, Sharp and Allen ‘How to do a gender-sensitive budget’. Translation of the Idasa South Africa Budget Dictionary by Albert Van Zyl is currently being finalised.

They are in the process of translating their new materials on the Arab Region budget formulations (which will be tested then published electronically and in paper format). Contact Shirin Shukri for more information.

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#### 8.6 North America and Canada

<table>
<thead>
<tr>
<th><strong>International Association for Feminist Economics (IAFFE)</strong></th>
<th>A non-profit organisation advancing feminist inquiry of economic issues and educating economists and others about feminist points of view on economic issues.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contact: Diana Strassmann</td>
<td>IAFEE also produce the journal <em>Feminist Economics</em>, (<a href="http://www.ruf.rice.edu/~femec/">www.ruf.rice.edu/~femec/</a>), published by Taylor and Francis.</td>
</tr>
<tr>
<td>Email: <a href="mailto:dls@rice.edu">dls@rice.edu</a></td>
<td>For subscribing to <em>Feminist Economics</em> see: <a href="http://www.tandf.co.uk/journals/routledge/13545701.html">www.tandf.co.uk/journals/routledge/13545701.html</a></td>
</tr>
<tr>
<td>Feminist Economics MS9 Rice University 6100 South Main Street Houston, TX 77005-1892</td>
<td></td>
</tr>
<tr>
<td><a href="http://www.facstaff.bucnell.edu/jshackel/iaffe/">www.facstaff.bucnell.edu/jshackel/iaffe/</a></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>International Budget Project</strong></th>
<th>The IBP assists civil society organisations in countries around the world to improve budget policies and decision-making processes. The project works with researchers and NGOs to analyse budget policies and to improve budget processes and institutions.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Center on Budget and Policy Priorities</td>
<td></td>
</tr>
<tr>
<td>Contact: Warren Krafchik</td>
<td></td>
</tr>
<tr>
<td>Email: <a href="mailto:krafchik@cbpp.org">krafchik@cbpp.org</a></td>
<td></td>
</tr>
<tr>
<td>820 First Street, NE Suite 510 Washington, DC 20002, USA</td>
<td></td>
</tr>
<tr>
<td>Tel: +1 202 408 1080 Fax: +1 202 408 1056</td>
<td></td>
</tr>
<tr>
<td>Email: <a href="mailto:info@internationalbudget.org">info@internationalbudget.org</a></td>
<td></td>
</tr>
<tr>
<td><a href="http://www.internationalbudget.org/">www.internationalbudget.org/</a></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>International Center for Research on Women</strong></th>
<th>Simel Eşim is a Turkish Economist based at ICRW. See the Concepts section for reference to her ‘Impact of government budgets on poverty and gender equality’.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contact: Simel Eşim (<a href="mailto:sesim@icrw.org">sesim@icrw.org</a>) or Daniel Puskin (<a href="mailto:dpruskin@icrw.org">dpuskin@icrw.org</a>)</td>
<td>For information on progress on Simel Eşim’s project on domestic violence and budgets see ‘Making the law work: budgetary implications of domestic violence policies in Latin America’, Powerpoint presentation by ICRW to the Network of Women Parliamentarians of the Americas (Mexico), November 2002. Powerpoint presentation online: <a href="http://www.siyanda.org/docs/icrw_dvbudget.ppt">www.siyanda.org/docs/icrw_dvbudget.ppt</a></td>
</tr>
<tr>
<td>1717 Massachusetts Avenue, NW #302 Washington, DC 20036, USA</td>
<td></td>
</tr>
<tr>
<td>Tel: +1 202 332 3283 Fax: +1 202 332 8257</td>
<td></td>
</tr>
<tr>
<td><a href="http://www.icrw.org">www.icrw.org</a></td>
<td></td>
</tr>
</tbody>
</table>
Daniel Puskin is in the process of compiling a literature review for the Commonwealth Secretariat on the gender dimensions of revenue collection, with a concentration on developing countries.

**International Development Research Centre (IDRC)**
250 Albert Street
Ottawa, ON K1P 6M1
Canada
Tel: +1 613 236 6163
Fax: +1 613 567 7748
Email: info@idrc.ca
www.idrc.ca/

IDRC was set up to help find solutions to social, economic and environmental problems in the developing world. It is currently working in collaboration with the Commonwealth Secretariat and UNIFEM on the Gender Responsive Budget Initiative (GRBI) – see Web Resources section for more information.

**Just Associates**
Contact: Lisa VeneKlasen (executive director)
Email: lvk@justassociates.org
2040 S Street NW
Suite 203
Washington, DC 20009, USA
Tel: +1 202 232 1211
Fax: +1 202 234 0980
Email: info@justassociates.org
www.justassociates.org

Just Associates are an international strategic support and learning network. They are working on a Citizen’s/Gender Budget and Advocacy Project in Indonesia. See Case Studies section for summary of Highlights from a citizen/gender budget advocacy project in Indonesia. See also general piece on advocacy under Concepts section: Some research gaps in gender budget work from an advocacy perspective.

Lisa VeneKlasen has recently finished A New Weave of Power, People and Politics: The action guide for advocacy and citizen participation

**United Nations Development Programme (UNDP)**
Contact: Gender in Development Programme (GIDP)
Email: gidp@undp.org

Contact: Mümtaz Keklik
Email: mumtaz.keklik@undp.org
Social Development and Poverty Elimination Division, Bureau for Development Policy
1 UN Plaza, 20th Floor
New York, NY 10017, USA
www.undp.org/gender

UNDP’s Gender in Development Programme advises and supports UNDP’s gender policy. The GIDP organised an interagency/partnership meeting on ‘Gender sensitive budgeting and beyond: accountability for MDGs [Millennium Development Goals]’ to discuss opportunities for future work in this area (New York 25–26 November 2002). A need to develop better knowledge-sharing networks was identified. The World Bank Institute’s Global Distance Learning Network may support this process (www.gdln.org)

UNDP have also been supporting training for women councillors on budgetary processes and on concepts of gender-responsive budgeting in Pakistan (contact Socorro Reyes for further information: socorro.reyes@undp.org)

In 2000, the Social Development and Poverty Elimination Division (SEPED) of UNDP produced a publication ‘Budgets as if People Mattered’ for Beijing+5. For a summary, see Case study collections.
United Nations Statistics Division
United Nations
New York, NY 10017
USA
Fax: +1 212 963 4116
Email: statistics@un.org
genderstats@un.org
http://unstats.un.org/unsd/default.htm

UN Statistics are currently producing a
manual, *Guide to Producing Statistics on*
*Time Use: Measuring Paid and Unpaid Work.*
It is due to be released in 2003 and will be
featured on the time-use website:
http://unstats.un.org/unsd/methods/timeuse/in
dex.htm

United Nations Development Fund for
Women (UNIFEM)
Contact: Nisreen Alami (Gender Budgets
Officer)
Email: nisreen.alami@undp.org
305 East 45th Street, 15th Floor
New York, NY 10017, USA
Tel: +1 212 906 6400
Fax: + 1 212 906 6705
www.undp.org/unifem/gender_budgets/inde
x.html

UNIFEM provides direct support for gender
budget analysis in more than 20 countries,
including India, Philippines, Sri Lanka,
Mexico, Brazil, Chile, Peru, Ecuador, Bolivia,
Belize, Nigeria, Kenya, Senegal,
Mozambique, Botswana, Tanzania, Uganda,
Morocco, Egypt and Jordan. Through these
initiatives, UNIFEM works with governments,
NGOs, women’s groups, parliaments and
academics to develop expertise on gender-
responsive budgets. Within the UN system,
UNIFEM works to increase awareness of
gender-responsive budget analysis as a tool
to strengthen economic governance in all
countries.

UNIFEM are one of the three partners in the
Gender Responsive Budget Initiative (along
with IDRC and the Commonwealth
Secretariat). See their web resource under
Web Resources for further information. In
collaboration with the other partners, they
have just produced *Gender Budget Initiatives:*
*Strategies, Concepts and Experiences,* which
gives the papers from the High Level
International Conference on ‘Strengthening
Economic and Financial Governance through
Gender Responsive Budgeting’. This will be
available in print and on the UNIFEM and the
Gender Responsive Budget Initiative
websites in January 2003. Until then, see
summary of conference by Holvoet:
*Strengthening economic and financial
governance through gender responsive
budgeting: conference report* under Case
study collections.

Working with CASE and GETNET, UNIFEM
have produced *Money Matters: Workshop*
*Materials on Gender and Government
Budgets. Botswana, South Africa, and
Zimbabwe,* due out shortly (and to appear on
the UNIFEM website).
<table>
<thead>
<tr>
<th><strong>University of Texas at Austin</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Contact:</strong> Natasha Borges Sugiyama</td>
</tr>
<tr>
<td><strong>Email:</strong> <a href="mailto:sugiyama@mail.la.utexas.edu">sugiyama@mail.la.utexas.edu</a></td>
</tr>
<tr>
<td><strong>Department of Government</strong></td>
</tr>
<tr>
<td><strong>Burdine Hall, Campus Code A1800</strong></td>
</tr>
<tr>
<td><strong>Austin, TX 78712</strong></td>
</tr>
<tr>
<td><strong>Author of</strong> Gendered Budget Work in the Americas: selected country experiences. See under Latin America in Case Studies section.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Women's International League for Peace and Freedom, The Women's Budget Project</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1213 Race Street</strong></td>
</tr>
<tr>
<td><strong>Philadelphia, PA 19107, USA</strong></td>
</tr>
<tr>
<td><strong>Tel:</strong> +1 215 563 7110</td>
</tr>
<tr>
<td><strong><a href="http://www.voiceofwomen.com/budget.html">www.voiceofwomen.com/budget.html</a></strong></td>
</tr>
<tr>
<td><strong>The Women's Budget Project provides information to the public about the effects of US budgetary policies on women and proposes alternative policies that would address the needs of all people in the US.</strong></td>
</tr>
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<thead>
<tr>
<th><strong>World Bank Institute</strong></th>
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<tbody>
<tr>
<td><strong>Contact:</strong> Roxanne Scott</td>
</tr>
<tr>
<td><strong>Email:</strong> <a href="mailto:rscott@worldbank.org">rscott@worldbank.org</a></td>
</tr>
<tr>
<td><strong>Public Sector and Gender Specialist</strong></td>
</tr>
<tr>
<td><strong>Public Finance, Decentralization and Poverty Reduction Program</strong></td>
</tr>
<tr>
<td><strong>Tel:</strong> +1 202 473 4167</td>
</tr>
<tr>
<td><strong>Fax:</strong> +1 202 676 9810</td>
</tr>
<tr>
<td><strong>Current World Bank Institute support for GBIs includes:</strong></td>
</tr>
<tr>
<td><strong>Sponsorship of a Workshop on Gender-responsive Budgeting in Pakistan (November 20–21, 2002) to begin a dialogue on gender budgets in the country. Government, non-government, academic, research and donor agencies attended. A draft strategic plan was developed, including a series of capacity-building workshops in 2003 targeted at these groups. All the papers presented are on the World Bank Institute site:</strong></td>
</tr>
<tr>
<td><strong><a href="http://www.worldbank.org/wbi/publicfinance/decentralization/gender.htm#pakistan">www.worldbank.org/wbi/publicfinance/decentralization/gender.htm#pakistan</a></strong></td>
</tr>
<tr>
<td><strong>In 2002 the World Bank Institute designed and delivered a 3-hour training module in Moscow and St. Petersburg (for Russian Oblast government officials) on gender-responsive budgeting as part of a larger training programme on fiscal decentralisation. The World Bank Institute plans to put some of this training into distance learning modules, and expand this training to a larger number of regions in Russia. The course support materials are available online:</strong></td>
</tr>
<tr>
<td><strong><a href="http://www.worldbank.org/wbi/publicfinance/decentralization/gender.htm#russia">www.worldbank.org/wbi/publicfinance/decentralization/gender.htm#russia</a></strong></td>
</tr>
<tr>
<td><strong>They have also developed a website on ‘Gender, Public Finance, and Decentralization’ containing many gender budget materials (see Web Resources section), including materials from the World Bank Institute’s Workshop on Gender-responsive Budgeting (April 3, 2002):</strong></td>
</tr>
<tr>
<td><strong><a href="http://www.worldbank.org/wbi/publicfinance/decentralization/gender.htm#april">www.worldbank.org/wbi/publicfinance/decentralization/gender.htm#april</a></strong></td>
</tr>
</tbody>
</table>
The Institute is aiming to develop a series of training modules in gender, public finance and decentralisation, targeted at government agencies. Gender-responsive budgeting will be a core module.

At an interagency meeting in New York (November 2002) hosted by UNDP, the need to improve knowledge-sharing networks was identified. Roxanne Scott is currently putting together a proposal to the interagency group for the Institute’s Global Distance Learning Network (GDLN) to support this process (www.gdln.org).