



GENDER and BUDGETS

Overview Report

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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), United Kingdom (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.

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Acronyms

CASE	Community Agency for Social Enquiry (South Africa)
CEDAW	Convention on the Elimination of All Forms of Discrimination Against Women
DAWN	Development Through Active Women Networking Foundation (Philippines)
DFID	Department for International Development (United Kingdom)
FOWODE	Forum for Women in Democracy (Uganda)
GAD	Gender and Development
GAP	Gender Advocacy Programme (South Africa)
GBI	Gender Budget Initiative
GDP	Gross Domestic Product
GNP	Gross National Product
GSB	Gender-Sensitive Budget
HIPC	Heavily Indebted Poor Countries
Idasa	Institute for Democracy in South Africa
IFI	International Financial Institution
MA	Master of Arts
MKSS	Mazdoor Kisan Shakti Sangathan (India)
MTEF	Medium-Term Economic Frameworks
NCRFW	National Commission on the Role of Filipino Women
NGO	Non-governmental Organisation
OECD	Organisation for Economic Co-operation and Development
PAHO	Pan American Health Organization
PAN	Partido Acción Nacional (Mexico)
PRI	Partido Revolucionario Institucional (Mexico)
PREM	Poverty Reduction and Economic Management
PRSP	Poverty Reduction Strategy Paper
Sida	Swedish International Development Agency
TGNP	Tanzania Gender Networking Programme
UK	United Kingdom
UN	United Nations
UNDP	United Nations Development Programme
UNFPA	United Nations Population Fund
UNIFEM	United Nations Development Fund for Women
USA	United States of America
VAT	Value-Added Tax
WBG	Women's Budget Group
WFTC	Working Families' Tax Credit
WHO	World Health Organization
WID	Women in Development

EXECUTIVE SUMMARY

Unequal gender relations that leave women in a subordinated position to men prevail despite the commitment of governments all over the world to gender equality. Gender-sensitive budgets are one tool for advancing towards equity.

Gender and budgets: the examination of gender-blind economic frameworks

Economic frameworks assume the behaviour of the individual to be rational, self-interested and market-oriented. This individual is presumed to have no sex, no gender, no class, no age or ethnicity and to live outside of any particular historical, social and geographical context. As a result, the differences between men and women go unrecognised under the assumption of gender-neutral, broadly applicable policy objectives and instruments.

Consequently, budgets have inherited the gender-blind nature of economic models, addressing the needs of *everyone* in a *uniform, apparently neutral way*. The budget of any government is the technical instrument by which commitments should translate into monetary terms. It reflects a government's policy priorities. While budgets have been instrumental in transmitting and reproducing gender biases, they also offer a possibility for transforming existing gender inequities.

What are gender budget initiatives and what can they contribute?

Gender budget initiatives (GBIs) break down the government's budget in order to see how it responds to the differentiated needs of and impacts on women, men, girls and boys. As such, GBIs can make significant contributions in terms of equity, equality, the realisation of women's rights, efficiency, effectiveness, accountability, and transparency. The purpose and objective of GBIs distinguish two stages of a long-term process: gender-sensitive budget analysis and the formulation of gender-sensitive budgets. The ultimate objective of GBIs should be the latter, i.e. to push for and support the achievement of a gender-sensitive allocation of resources.

GBIs as a process

To date, more than 40 countries worldwide have conducted some kind of GBI. These initiatives have been carried out at the national, sub-national and local levels, and are based within the government or outside of it, sometimes seeking to bridge the two. Mainly they have involved a multi-layered and multi-stakeholder process, blending together research, analysis and advocacy.

There are many diverse players that are crucial in taking a GBI further. The executive branch of government ultimately must incorporate gender among the criteria that drive the allocation of resources. It is the legislature, however, who holds the executive accountable for what ought to be

done in order to eliminate existing inequalities. Civil society, in its many diverse forms, plays a crucial role in opening up debates and advocating for issues that are usually shrouded with secrecy, such as the budget. Their interaction in a highly political process, that questions core elements of the structures of power, is essential in this long-term process.

Strategies for outside-government initiatives

Those who work for achieving an equitable allocation of resources in order to redress existing inequalities, need to be well informed. Knowing technical facts and figures is not only essential for the credibility of the initiative, but crucial to ensure the leverage needed to engage decision-makers. If workshops designed to demystify the budget are essential for advocates, training to sensitise public officials is a crucial follow-up. Furthermore, building up the legislature's capacity to hold the executive accountable for the impact of its budget on different groups of women, men, girls and boys is also essential.

Where should GBIs go from here?

What can add strength to GBIs?

Every GBI has to be recognised as a process with its own characteristics, embedded in particular political contexts. There are, however, some features that can make a significant difference to the overall strength of GBIs:

- The importance of involving civil society in government-led efforts to ensure government is held to account has to be underscored, both for the sustainability of the initiative and for its overall impact on transparency and good governance.
- GBIs entail much more than sporadic activities and, as such, require ongoing commitment and the building of capacities.
- Forging alliances and coalitions within civil society that increase the potential of women to participate in budgetary debates and decision-making is crucial.
- If a larger political change is underway, windows of opportunity are more likely to open for initiatives located both inside and outside the government.

What further steps need to be taken?

For many initiatives, both inside and outside government, the real challenge is to move on from the analysis to working towards gender-sensitive formulation of the budget. This is necessary in order to deliver tangible results. Some of the priorities in this regard are:

- Evaluation of the impact of GBIs. This includes assessment of the success of GBIs, and different types of GBIs, against overall objectives like engagement, empowerment and equity.

- The necessity to identify and document country-specific methodologies that break out of the analytical framework – which has already been tested – and build towards integrating gender as a criteria in the formulation of budgets.
- Increasing the availability and dissemination of different schemes aimed at capacity building and extensive sensitisation for different stages of GBIs' work. This applies both to the capacity-building of gender budget advocates and public officials at all levels.
- An exploration of new approaches, alliances and tools, such as the potential of mainstreaming gender into participatory budgeting initiatives, and the comprehensive development of a rights-based approach to gender and budgets.
- The development of gender-sensitive participatory research techniques, that integrate needs identified at the grassroots level into gender-sensitive budget analysis and formulation of budgets, and thus deepen the possibilities for broad-based participation.

1. Introduction

Governments all over the world have committed themselves to the advancement of women in the United Nations' (UN) conferences since 1985 and as signatories to the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW). Despite this fact, it has been difficult to turn the tide of existing gender inequalities and move towards greater equality in terms of life experiences and distribution of opportunities among women and men. Gender budget initiatives (GBIs) are one specific tool aimed at recognising underlying inequalities and redressing them through the allocation of public resources. To date such initiatives have been implemented in over 40 countries worldwide.

In a field that is still under exploration, this report seeks to contribute to answering the following questions:

What is the problem? There has been lack of progress in reducing gender inequalities, particularly due to weak political commitment and gender-blind macroeconomic frameworks. In addition, budgets themselves are problematic due to their failure to take gender into account, the lack of accurate socio-economic statistics, and the lack of transparency and participation.

What are GBIs and why are they needed? GBIs have the potential to contribute to greater gender equity, accountability, transparency, efficiency and effectiveness. In order to achieve this potential they must move from gender-sensitive budget analysis to the formulation of gender-sensitive budgets – i.e. mainstream gender into the budget process. However GBIs are just one tool designed to address one instrument that transmits inequalities.

How are GBIs implemented in practice? Most GBIs use and adapt tools developed to analyse the budget from a gender perspective. Further efforts are needed to develop tools to support the next stage of GBIs – i.e. the formulation of budgets so that they are gender-sensitive.

Who carries out GBIs? Gender advocates both inside and outside government. Coalitions, with sustained commitment and energy, can be particularly effective at driving this long-term process. Opportunities for broadening participation to ordinary citizens can help improve government accountability.

What strategies are useful for advocating for gender-sensitive budgets? In particular, research-driven advocacy, training and sensitising, and engaging both the legislature and executive.

Where should GBIs go from here? They should build on their success to date (broadly defined), to take up the challenge of transcending gender-sensitive budget analysis and engaging in gender-sensitive formulation of the budget. This includes the need to evaluate results of GBIs, share experiences, build capacity, develop tools, carry out extensive sensitisation, and involve citizens.

2. What is the problem?

2.1 Lack of substantial progress in reducing gender inequalities

Unequal gender relations that leave women in a subordinated position to men continue to be the norm, rather than the exception.¹ Gender hierarchies can be seen in a range of practices (such as the sexual division of labour) and ideologies (“acceptable” gender roles, for instance) that are both a result and cause of further unequal power relations. Consequently, a certain type of social order is produced, and specific perceptions about gender are translated into particular social, political and economic arrangements in which women tend to be in a disadvantaged position.

Governments all over the world have publicly committed themselves to advance the status of women. In the United Nations’ (UN) conferences of the last decade – the International Conference of Population and Development (Cairo, 1994), the World Summit on Social Development (Copenhagen, 1995) and the Fourth World Conference on Women (Beijing, 1995) – governments agreed to meet time-specific gender-related targets. Nevertheless, recent evaluations of the progress of women worldwide show limited advances in reducing gender inequalities at the national level (Elson 2000b). This demonstrates lack of strong political will.

Regarding political representation, women hold only 14.3 per cent of all national parliaments’ seats (International Parliamentary Union 2002). The share of 30 per cent considered by governance specialists as the percentage required to become a critical mass (Dahlerup 1993), is a fact in only a handful of countries: Sweden, Denmark, Germany, Finland, Norway, Iceland, the Netherlands and South Africa (Elson 2000b: 77–78). Furthermore, many states have left unchanged laws that discriminate against women and exacerbate gender inequalities.

Neither have globalisation forces – deemed to be more powerful than national political arrangements – come to the rescue. For example, despite increasing job opportunities for women in trade-related employment, low salaries and scant labour-related benefits prevail (Klein 2000; Commonwealth Secretariat 2002).

¹ The use of gender as a category of analysis explicitly rejects biological explanations of women’s subordination. A gender perspective implies calling into question the cultural constructions of masculinity and femininity and what are considered to be their “proper” roles, and underlines the social, cultural and historical origins of male and female identities (and the different kinds of female and male identities). In other words, gender is understood as a social category that is “imposed” on women and men.

The overall trend of persisting inequalities is not restricted to gender relations. In fact, according to the United Nations Development Programme (UNDP), income inequalities have widened in 48 countries (among 73 with available data) since the 1950s, while 16 have had no change and only nine have seen inequality fall. The world's richest 1 per cent of people receive as much income as the poorest 57 per cent (UNDP 2002: 19-20). It comes as no surprise therefore that the dominant neo-liberal economic model, which tacitly accepts that millions of people's basic needs will go unmet as an unavoidable side effect of the global market, can only offer limited redress for gender inequalities.

2.2 The predominance of macroeconomic criteria in policy design

As a result of structural adjustment-type economic reforms, finance ministries in most countries have considerably increased their influence in the development policy process. Their role is no longer restricted to managing resources and ensuring financial viability, but has been extended to establishing the strategic directions for medium and long-term growth (Sen 2000). As a result, criteria of fiscal and monetary discipline, and the reduction of the State's social services provision, subordinated the influence of ministries dealing with social issues during the eighties and for a good part of the nineties. Despite more recent efforts to enhance social policy as the driving force, economic criteria continue to dominate policy design. This poses a considerable challenge for overall objectives regarding equity, equality, and gender-sensitive models of development.

The challenge stems from the nature of economic frameworks themselves. Generally speaking, mainstream economic thinking assumes the behaviour of the individual to be rational, self-interested and market-oriented. This individual is presumed to have no sex, no gender, no class, no age or ethnicity and to live outside of any particular historical, social and geographical context (Çagatay 1998). These individuals are seen to make decisions unhindered by unequal power relations. The particularities of and differences between women and men go unrecognised under the assumption that policy objectives and instruments are broadly applicable and hence seen as gender-neutral.

By failing to acknowledge the differences between men and women, as well as between different groups of men and women, macroeconomics² is in fact gender-blind (i.e. the relevant gender issues are ignored). The impacts of policies, including macroeconomic policies, are not gender-neutral. Gender inequalities can both affect overall macroeconomic performance and be exacerbated by macroeconomic policies (World Bank 2001; Elson 2002; Elson 1997).

² Macroeconomics integrates the Gross National Product (GNP), exports, imports, savings, investment, public expenditure and public revenue into the analysis of overall economic conditions. Microeconomics traditionally analyses the relationship and behaviour of households and enterprises in any given national context. (See Alexander and Baden 2000: 16–17 and Elson 2002: 27).

This gender-blindness is well illustrated by macroeconomics' disregard of the unpaid work, predominantly carried out by women, in the "care" economy.³ Without this work, needed to allow male and female participation in income-generating activities and foster the development of children's future capacities, neither households nor the paid economy could run smoothly. Whilst women's "reproductive" work and their significant voluntary community work are excluded from measures of Gross National Product (GNP), other aspects of women's work which are in principle now included, often fail to be counted. Being outside the formal employment sector, subsistence production, unpaid labour on family farms, and informal sector employment tend to be inadequately reported by statistical surveys, although some progress has been made (Elson, 1999) – see box below.

Women's unpaid labour

In 1995 UNDP estimated the value of women's unpaid labour globally to be \$11 trillion per year (valued at prevailing wages). For developed countries, unpaid work is estimated to produce the equivalent output to at least half of Gross Domestic Product (GDP) (Elson 1999).

If governments' commitments regarding the elimination of existing inequalities are to be taken seriously, the contribution of women to the economy – both in their reproductive and productive roles – has to be recognised.⁴ We need to move beyond abstract models and theories, cut off from the conditions, interests, needs and constrictions people face (Çagatay 1998). It is not a minor fact that politics and political decisions at the national level are driven by economic frameworks and criteria.

2.3 Budgets ignore differences

The budget is the technical instrument by which a government reflects its policy priorities, translating these commitments into monetary terms. It is the document that encompasses the government's expenditure and revenue proposals. Consequently, the budget can be viewed as a government's declaration of principles and values, either in an explicit or an implicit way. Those issues that are a priority in the political agenda stand out for an adequate allocation of resources.

³ This domestic or reproductive work involves 'the work of managing a household, cooking, cleaning, fetching fuel and water, keeping home, clothing and domestic equipment in good repair, and caring for family members and friends and neighbours' (Elson 1999: 4).

⁴ Elson argues that the invisibility of women's work could be overcome by incorporating the care economy into the model of national output. In this alternative gender aware model, the circular flow of national income is composed by households (that is, the care economy), in addition to the public (government) and private (firms) sectors (Elson 1997).

Generally speaking, budgets are formulated to address the needs of *everyone* in a *uniform, apparently neutral way*. As a result of traditional macroeconomic theories already mentioned, policy makers tend to assume that all individuals are equal, with shared needs and interests. These conceptions fail to acknowledge the most evident distinctions that stem from class, gender, age, race, ethnicity, sexuality and location, thus ignoring that policies and budgets have different outcomes for different groups.

The lack of recognition of underlying differences has particularly harsh impacts on the poorest and most marginalised sectors of society. On the one hand, their access to basic services needed to improve their condition relies on the government's expenditures. On the other hand, the disadvantaged are usually on the periphery of the political and economic playground. Their power to influence budgetary decisions is small in comparison to that of other interest groups who are either closer to the budget decision-makers or have more political leverage. As a result, the needs of the poor are usually addressed through isolated, rather limited efforts such as in anti-poverty programmes (like food stamps), mobile basic health services, or small credits for agricultural activities. While mitigating immediate economic and social problems, these isolated efforts leave the inequalities that permeate all levels of social, economic and political relations untouched.

Furthermore, "neutral" budget allocations oriented towards specific groups might even exacerbate inequalities. Targeted expenditures for reproductive health among the poor, for instance, tend to focus on women's responsibility to control their fertility, rather than on joint or men's reproductive responsibilities. The effects of a policy that implicitly locates the weight of its success on the control of the female body can undermine women's rights and the development of more equitable gender relations. This is the case with basic health packages for marginalised communities in Mexico, which encompass those living in rural areas (see box below).

Basic health packages for marginalised communities in Mexico

The services provided focus on the control of women's fertility. They actively promote certain transitory (pills, intrauterine devices and injections) and permanent (sterilisation) birth-control methods for women, narrowing the options available and failing to develop an approach of shared responsibilities among women and men.

Moreover, little attention is paid to the cultural specificities of the communities. For example, because of the culturally determined ideas about maternity and pregnancy among indigenous groups, obstetric care in rural regions of Chiapas is often demanded only when danger is extreme. Racist attitudes and the scant interest that health professionals pay to indigenous ideas about the body and sexuality, play a relevant role. As a result, medical attention can be insensitive or

downright aggressive, and women find the interaction with health professionals difficult and intimidating (Freyermuth and Jiménez 2000).

While budgets have inherited the gender-blindness of macroeconomic models, and thus been instrumental in transmitting and reproducing gender biases, they also offer a possibility for transforming and redressing existing gender inequities. Budgets are the most important policy statement made by the executive (the head of government) in the course of a year, because they attach money to the policies being implemented. No government policy or commitment can be taken seriously if it has not been allocated resources. As such, budgets offer a year-to-year basis on which to work, in order to translate international commitments regarding gender equality and the advancement of women into concrete action. Gender-sensitive budget analysis can thus be considered a tool for accountability.

2.4 Common problems with budgets in developing countries

Budgets, especially in developing countries, face common problems. Most of them have particular relevance to gender.

Lack of accurate budget data and socio-economic statistics

This is probably the single most widespread problem in developing countries. On the one hand, the information needed to carry out an in-depth analysis may simply not exist. On the other hand, if relevant data is available, it might be plagued by problems of timeliness, accessibility, frequency, accuracy and consistency (Shapiro 2001). The lack of accurate and relevant information is particularly the case for gender-disaggregated data, which is essential in assessing underlying structures of inequality and responding accordingly. Identifying the kinds of information needed, including gender-relevant data, is just a first step that might lead to a long process of collecting, systematising, and releasing adequate data.

Lack of accountability

In most developing countries, the budget has been perceived as a black box, to which citizens and even governmental agents outside the executive have little or no access. During the last decade, this conception has undergone important changes, due to a series of global trends – such as emerging policy processes of democratisation, decentralisation, anti-corruption and poverty-reduction (Krafchik 2001). Despite a considerable shift from understanding budgets as solely the concern of government to seeing them as a much more open process, government accountability to citizens is still limited, mostly as a result of weak legal frameworks and inadequate checks and

balances (Shapiro 2001: 31).⁵ This is not helped by the lack of women acting as gender advocates in legislatures, and their limited participation in a male-dominated field such as finance.

Lack of transparency and participation

A far-reaching understanding of democracy necessarily entails an informed citizenry, able to participate in transparent political processes, as well as mechanisms for accountability (Shapiro 2001). Despite democratisation, the lack of regulatory frameworks that ensure the right of access to information continues to be a crucial shortcoming. In many developing countries, the absence of useful budget and programmatic information restricts the opportunities to engage with the government in a constructive way. In Honduras detailed information regarding the allocation of resources to different programmes is only available months after the budget has been approved. Evaluating the intentions of a government in the field of gender and equity is extremely difficult under such conditions. In order to realise the potential of participation, and influence the political processes of decision-making, closed and discretionary political systems must be transformed.

Lack of clear measurements regarding efficiency and impact

Despite wide-ranging planning activities, it is extremely difficult to draw a linear relationship between the budget and its actual impact. Lack of in-depth, initial assessments of the problems to be addressed through public expenditure is common. Without a clear picture of who ought to be reached, and the way in which the provided services actually benefit specific groups, the efficiency of expenditures might be limited to financial terms. For instance, the printing of public textbooks for every child of school age seems to be a satisfactory *output* indicator for the enhancement of education opportunities for boys and girls. However, if those same textbooks leave the traditional roles of men, women, boys and girls unchallenged, the *outcome* of the overall policy might be less satisfactory in terms of gender equity.

Indeed the absence of consistent evaluations of the impact of expenditures is widespread. With underlying structural inequalities not necessarily considered in the design of services, or inequalities further entrenched by apparently “cost-efficient” programmes which rely on the work of already over-burdened women, the need for gender-sensitive impact indicators and assessment is crucial.

Lack of revenue, inappropriate projections and pressure of multilateral donors

There are several elements that restrict the flexibility budgetary decisions carry within them. In many countries, the lack of stable and sufficient revenues has an important impact on their budget. In some cases, programmes are well designed and responsive to the needs of different groups but,

⁵ Checks and balances are about having other people, or institutions such as the legislature, capable of applying a brake on the power of the key player/s such as the executive.

due to the lack of revenue or inadequate projections, end up being revised with little attention being paid to social priorities.

Additionally, the role multilateral donors and international financial institutions (IFIs) play in this fragile equilibrium is not to be disregarded: pressure for fiscal austerity, for instance, can limit the government's ability to allocate resources according to social priorities and disburse them in a timely fashion. In countries where a significant proportion of the budget comes from international cooperation and IFIs, delays in the actual availability of the funds can reduce the fiscal year significantly. Indeed in the rush to qualify for Heavily Indebted Poor Countries (HIPC) funds and debt relief, the Poverty Reduction Strategy Papers (PRSPs)⁶ and associated policy priorities often fail to be based on careful poverty analysis and consultation with citizens.

Decentralisation

Recent decades have seen the shifting of power, functions, responsibility and accountability of government towards the local level from the national (Mohapatra 2001). The relevance of the budget is highlighted at the local level due to the proximity of the implementation of public policies. Nevertheless, every single one of the problems outlined above tends to be more acute at the sub-national level. Sub-national governments rely to a large extent on what will be provided by the national government. In several countries, sub-national income and revenue projections are based on transfers calculated and detailed by the national government. When revenue is less than expected, sub-national allocations are usually the ones that will be cut.

Since decentralisation implies *devolution* of resources and responsibilities to fulfil a function originally ascribed to the national government, programmes and functions transferred are prone to reflect the national government's guidelines. Consequently, omissions regarding gender at national level are likely to be replicated by sub-national and local governments. Conversely it is argued that in many countries where the national leaders *are* aware of and committed to gender equality concerns, there can be a failure to transfer this to the local level (Budlender *et al.* 2002). Furthermore, if decentralisation is a recent trend, capacities at sub-national level in terms of effective and efficient service delivery by local government will be limited.

Similar problems apply to information. If access to information is difficult at the national level, any level lower than that is likely to involve additional challenges. For instance, there can be problems dealing with different and incompatible levels of disaggregation and/or classification, making it

⁶ Poverty reduction strategies are being developed by governments. They are then summarised in a Poverty Reduction Strategy Paper (PRSP) and presented to the boards of the World Bank and the IMF. The cornerstone of these strategies should be consultation with civil society and other stakeholders but this is often inadequate.

difficult to compare and analyse data (see box on the experiences of the South African Women's Budget Initiative at the local level in section 4.1).

Additional challenges can be identified regarding sound policy choices, transparency and accountability under processes of decentralisation. On the one hand, the role of institutions outside the executive might be weaker. On the other hand, power at the local level tends to be more concentrated, patriarchal, and related to informal patron-client relationships - possibly leaving sensitivity to poverty and equity behind. In both cases, the availability of resources might be reduced and the opportunities for corruption increased. Furthermore, while decentralisation offers opportunities for redistribution, it does not necessarily imply a more egalitarian or women-friendly allocation of resources. Participatory budget processes associated with decentralisation (for example in Porto Alegre, Brazil) have not consistently included gender concerns (Eşim 2000).

3. Why are Gender Budget Initiatives (GBIs) needed?

3.1 What are GBIs?

GBIs are diverse efforts aimed at breaking down the government's budget in order to analyse its impact on women, men, girls and boys, as well as on other axes of social differentiation (such as race, ethnicity, class, and caste). Their main purpose is to examine whether public expenditures are allocated in an equitable way, and hence promote gender equality. Following this line, gender-sensitive budgets are neither separate budgets produced for women, nor limited to achieving an increase in allocations specifically targeting women.

Gender-sensitive budget analysis was pioneered in Australia during the eighties, when the federal government – and later state governments – conducted assessments of the impact of expenditure on women. South Africa and the Philippines followed by implementing gender-sensitive budget analysis during the mid-nineties. After the Beijing conference (1995) interest spread among governments and women's organisations, and initiatives were launched, including in several Commonwealth countries. To date, more than 40 countries worldwide have conducted some kind of gender budget initiative.⁷

There is a difference between gender-sensitive budget analysis and a gender-sensitive formulation of the budget. The former refers to the efforts that have to be undertaken in order to assess the way in which past and current budgets acknowledge and respond to differentiated needs of diverse groups of men, women, boys and girls. The latter consists of introducing gender (as well as other categories, like race, ethnicity, age, sexuality and geographic location) as crosscutting criteria into planning activities and the consequent allocation of resources. Clearly, gender-sensitive budget analysis is needed to identify what has to be done in order to reach a gender-sensitive formulation of the budget. Although most of the initiatives worldwide are still at the analysis stage, important steps have been taken towards gender-sensitive budgets in diverse countries.

GBIs can be based within the government – either in the executive or the legislature – or outside of it, in initiatives emanating from civil society. Although most initiatives have been carried out at the national level, they can also be conducted at the sub-national or local levels where more opportunities exist to stimulate the active participation of women. By seeking to redress existing inequalities or at least shed light on an incomplete approach to the provision of services that are

⁷ For a description of initiatives worldwide see Budlender 2002: 131–164.

intended to reach everyone, gender-sensitive budgets actually challenge the structures and dynamics of power.

Most sustained and evolving initiatives (such as in South Africa, Tanzania, Philippines, and Mexico) involve a multi-layered and multi-stakeholder process (Budlender and Hewitt 2002). Aimed at incorporating gender awareness into all aspects of the budget and promoting a more effective use, allocation and evaluation of resources, these highly political exercises blend together research, analysis, advocacy and the generation of concrete proposals.

The analysis of the budget through a gender lens has carried different names worldwide. Both the Australian and the South African initiatives refer to “women’s budgets”. Budlender argues that the term “women’s budgets” was chosen in South Africa in order to underscore that, although both men and women are affected by gender relations, it is overwhelmingly women who are left in a position of subordination (Budlender 1997). More recent initiatives use names ranging from “gender budgets” to “gender-responsive” or “gender-sensitive budgets”.

Çagatay *et al.* argue that this shift relates to the transformation of the Women in Development (WID) paradigm (1970s and 1980s) into Gender and Development (GAD) in the 1990s. Whereas the first approach focused on women as a disadvantaged or oppressed group, the latter uses gender as a way of referring to the power relations between women and men. This approach emphasises the need for assessing the impact of the budget on women, men, girls and boys (Çagatay *et al.* 2000). This does not imply, however, that initiatives that refer to themselves as “women’s budgets”, as in South Africa, operate outside a framework that analyses gender power relations.

Throughout this report, the terms gender budget initiatives (GBIs), gender-sensitive budget analysis, and gender-sensitive budgets (GSBs) will be used. *Gender budget initiatives* will stand for an umbrella concept that encompasses the diverse efforts made by different players to analyse, evaluate and contribute to the budget’s gender-awareness. *Gender-sensitive budget analysis* will make reference to the conceptual and analytical work conducted in order to assess the impact of budgets on different groups of women, men, girls and boys. The term *gender-sensitive budgets* will be used to refer to the ultimate objective of GBIs, namely gender-aware allocation of the budget. The word “gender” has been chosen to underscore that, although women are predominantly in a disadvantaged position, gender-sensitive expenditures necessarily imply the need to acknowledge and address the socially and culturally determined relations *between* women and men.

3.2 What can GBIs contribute?

By illustrating the ways in which women and men, and different groups of women and men, are being affected by budgetary decisions, allocations, and expenditures, GBIs can contribute in a variety of ways to reshaping the policy goals and associated resource allocations of governments.

Equity/Equality

One of the objectives of budgets is to ensure the redistribution of wealth and resources within a country. If this objective is taken into account, an equitable distribution of resources between men and women has to be a central policy goal, since gender continues to be one of the most persistent axes of inequality. However, achieving gender equity requires more than equality of opportunity and resources. It requires equality of outcomes for women and men. This implies recognising different needs, preferences and interests, which affect the way women and men benefit from the same policy (Reeves and Baden 2000).⁸ A gender-sensitive allocation of resources necessarily implies this.

Advancement towards the realisation of women's rights

The translation of human rights instruments (including CEDAW) into policy priorities, with adequate resource allocations, is an important step towards realising rights and achieving gender equality. Gender-sensitive budget analysis can provide factual information that reaches beyond legal entitlements into governmental action regarding specific rights. It can do this by attempting to measure the gaps between policy commitments, adequacy of resource allocations, and the outcomes of policies. These can then be compared to international commitments, and entitlements to resources and services at the national level (see box below). However more work on how to effectively integrate a rights-based approach into GBIs needs to be done (see Norton and Elson 2002 in the *Supporting Resources Collection*).

Budgets as a tool for realising rights

Western Cape, South Africa: the constitutional right of access to adequate housing and an analysis of the budget have been used to highlight the lack of realisation of women's housing rights (Pillay, Manjoo and Paulus 2002).

San Francisco, United States of America (USA): despite the lack of ratification of CEDAW by the USA, the municipality is attempting to implement it locally. This involves gender analysis of the budget allocations, services delivery and employment practices (Commission on the Status of Women, San Francisco 2000).

(See the *Supporting Resources Collection* for summaries of these cases).

⁸ For an elaboration on the distinction between equity and equality, see Reeves and Baden 2000: 10.

Economic efficiency

Hewitt and Mukhopadhyay (2002) argue that gender inequality has an economic cost, by adversely affecting sustained and prosperous growth. It lowers output, limits the development of people's capacities, and diminishes overall well-being. The economic empowerment of women would result in higher levels of productivity, improved human resources, and better health (Elson 2002; Elson 2000b; Klasen 1999). The disregard of the gendered implications of public expenditures, as well as the application of measures considered to be "efficient" (such as user-fees) may indeed have a negative impact on macroeconomic objectives. User fees for health services and education, for instance, may increase the work of already over-burdened women or limit the access of girls to school. Long-term macroeconomic objectives can be adversely affected by such outcomes, by lowering the overall levels of education and productivity. However, there are dangers for gender advocates in using "efficiency" arguments without binding them to equality and rights arguments.

Effectiveness

Gender-sensitive budget analysis can also contribute to the effectiveness of public spending, by identifying the needs of particular groups and analysing ways in which neutrally defined programmes fail or succeed to address them. If particular needs of women are disregarded and the gender-specific impact of a policy is not taken into account, the policy might fail to reach half of its potential beneficiaries (Himmelweit 1998). This would amount to ineffective or wasteful use of resources as seen in the examples in the box below.

Questioning the cost-effectiveness of gender-blind programmes

Côte d'Ivoire: research found that two thirds of total education spending was directed to men.

Moreover, women in the poorest 20 percent of the population gained only a quarter of the total education subsidy going to this 20 percent of the population (Demery 2001).

Villa El Salvador, Peru: an analysis of the food assistance "Glass of Milk" programme illustrated that the unpaid work of women in order to operate the programme was equivalent to one fifth of the resources allocated to the programme. In order to be "cost-efficient", the programme rested on the unpaid work of these women (Pearl 2002).

Good governance

The process of improving the delivery of goods and services to women, men, girls and boys in a fair, just, and responsible way – in this case through the budget process – has to be considered an integral part of the definition of good governance (Hewitt and Mukhopadhyay 2002). In addition, good governance requires a participatory approach to the policy-making process, so that the different perspectives of different groups of citizens, including women, are represented. Budgets

which are gender-sensitive and that incorporate the participation of citizens, including women, help to ensure that policy design and the allocation of resources respond to the coexisting but differentiated needs of citizens.

Accountability

Gender-sensitive budget analysis can be a decisive step for linking the government's commitments regarding gender equity to the way in which public resources are spent and raised. If an impact evaluation is carried out on policy and associated expenditures, and is made publicly available, the potential for citizens to hold government to account is significantly increased. In this sense, it is also a powerful tool for holding governments accountable in terms of international commitments and gender-specific benchmarks and targets (such as those established at the Fourth World Conference on Women).

At the local level, scrutiny of the local government budget commitments and actual expenditure by citizens can hold government to account for inappropriate use of funds, or identify poor or inappropriate service delivery (including failure to meet the needs of poor women). See box below for the inspiring example from Rajasthan, India. By engaging civil society in an area in which citizens, especially women and the poor, are usually marginalised, GBIs contribute to good governance by opening channels for participation and influence in decision-making processes.

Transparency

GBIs have the potential to highlight a series of factors (such as the need for beneficiary incidence and impact data disaggregated by sex, race, ethnicity and age) that are usually not consistently considered when designing policies and allocating resources. In many cases GBIs illustrate the absence of key information on problems to be tackled – information which ought to be an integral part of any comprehensive policy impact evaluation. Budget initiatives therefore push governments to identify and break down their programmatic information and make it generally available – see initiative below.

Accountability through the right to information

On a local level, Mazdoor Kisan Shakti Sangathan (MKSS – the Workers' and Farmers' Power Association) in Rajasthan, India, initiated mass action and strategic confrontation with the state administration. Their aim was to enforce the rights of the poor, especially women, to a minimum wage on drought-relief projects. Their investigations into how money was actually spent and the effectiveness of their exposure of the mishandling of development funds (such as in public hearings) highlighted the importance of citizens' access to official documents, including those relating to local budgets and expenditure. From this the MKSS has sparked off a nation-wide right-

to-information campaign, linking the rights to information with government accountability to citizens (Elson 2000b).

3.3 What are the limits of GBIs?

Notwithstanding the fact that GBIs can make a significant contribution to the achievement of overall political, social and economic development objectives, they are neither a magic follow-the-steps recipe, nor a final solution for turning the tide of inequalities women endure. It is crucial to keep in mind that gender-sensitive budget analysis is, above all, a *tool* designed to address one specific instrument, i.e. the budget, that has been crucial in transmitting inequity.

Furthermore, this tool *operates within a broader process*, determined by context-specific opportunities, challenges and obstacles. For example, the South African initiative took place in the context of a comprehensive political breakthrough, brought about by the election of a democratic government. The Rwandan initiative relates closely to the post-genocide context and a consequent decentralisation process, while the Australian exercise diminished with the arrival of the neo-liberal policies of a conservative government (Diop-Tine, 2002; Adelstål 1998).

It is essential to recognise the wide array of interests and objectives behind GBIs. Different players and initiatives define the objectives of GBIs differently. These can include: the recognition of women's contribution to the economy; their integration into the productive sector; participation in decision-making processes; access to political structures; equity; the reduction of poverty; the advancement towards internationally agreed targets; accountability; and transparency.

Given the current enthusiasm regarding these initiatives among donors it is important to keep objectives and goals realistic. This will help insure against claims of their "failure" from opponents of the idea of gender-sensitive budgets who might set GBIs up as being "politically correct" or a short-term "fad". (See section 7.1 on the degree of success to date of GBIs). Interestingly, many of the multilaterals, bilaterals, international NGOs and IFIs that are demanding higher levels of transparency, accountability and responsiveness from developing country governments are not applying similar schemes to their own institutional budgets. However, there are encouraging signs that some of these institutions are beginning to undertake gender-sensitive budgetary analyses and work towards a gender-sensitive formulation of their institutional budgets.

4. How are GBIs implemented in practice?

Australia pioneered gender-sensitive budget analysis in 1984 by committing government agencies to evaluate the impact of the budget on women and girls. The Australian Women's Budget required the breakdown of each agency's expenditure into three main categories:

1. Women-specific targeted expenditures: resources allocated for programmes that specifically target women.
2. Equal employment opportunity expenditures: resources allocated to affirmative action in order to promote employment of women and men in equal numbers, equal representation within management posts, and equal pay.
3. Mainstream expenditures: the bulk of the remaining expenditures not covered by the first two categories (Budlender 1999b).

Most GBIs around the world start off with the three categories developed by the Australian initiative, using some sort of country-specific adaptation. Some of them introduce subcategories for women-targeted expenditures, with various ways of distinguishing what is gender-focused. As such, it can be relevant to evaluate not only the resources of programmes directly benefiting women but also, for instance, the amount of money spent on gender training for public officials, or on carrying out gender-sensitive sectoral research and assessments.

There has been a tendency, however, to limit the work of GBIs to identifying expenditures explicitly oriented towards women. The main reason behind this is that tracking targeted expenditures is much easier than analysing the overall gender-awareness of mainstream expenditures. Though this is relevant in order to highlight the scarcity of resources allocated to women, it restricts gender equality concerns to isolated issues – tackling these alone can make only a limited impact on the extent of gender inequality.

It is therefore crucial to unpack the gendered implications of mainstream budget allocations. A series of methodological tools has been designed for doing so. These tools have been used, with different degrees of country-specific adaptations, in many GBIs around the world.

4.1 Tools

Seven GBI Tools

<i>Tool 1. Gender-aware policy appraisal</i>	Designed to analyse policies and programmes from a gender perspective, and identify the ways in which these policies and the resources allocated to them are likely to reduce or increase existing gender inequalities.
<i>Tool 2. Gender-disaggregated beneficiary assessment</i>	Implemented to evaluate the extent to which programmes or services are meeting the needs of actual or potential beneficiaries, as identified and expressed by themselves.
<i>Tool 3. Gender-disaggregated public expenditure benefit incidence analysis</i>	Used to evaluate the distribution of budget resources among women and men, girls and boys by estimating the unit costs of a certain service and calculating the extent to which this service is being used by each of the groups.
<i>Tool 4. Gender-disaggregated analysis of the impact of the budget on time use</i>	Designed to establish a link between budget allocations, the services provided through them and the way in which different members within a household spend their time.
<i>Tool 5. Gender-aware medium-term economic policy framework</i>	Designed to incorporate a gender perspective into the medium-term frameworks of policy development, planning and budgetary allocations, such as by disaggregating variables by gender, combining national income accounts and household income accounts and highlighting and challenging the gender-blind underlying assumptions about how the economy works.
<i>Tool 6. Gender-aware budget statement</i>	This tool refers to reports generated by government agencies on the implications of their expenditure on gender equity objectives.
<i>Tool 7. Disaggregated tax-incidence analysis</i>	Used to assess the differential impacts of taxation on women and men, as well as to evaluate the level of revenue raised in relation to the needs and demands for public expenditure.

For a detailed explanation of these tools see Budlender, Sharp and Allen 1998.

Tool 1. Gender-aware policy appraisal

This assesses the actual or likely impact on gender relations of programmes and strategies outlined by policies. Do budgetary allocations follow policy commitments on gender equality? It relies heavily on unpacking and illustrating implicit and explicit gender issues in a certain sector – such as land reform in South Africa as shown below - in order to analyse resources accordingly (Budlender *et al* 1998).

Gender inequalities and the land reform programme in South Africa: a gender-aware policy appraisal

The Department of Land Affairs in South Africa is responsible for land reform in the country. 'The poorer provinces are disproportionately rural, and contain disproportionately many women and

children. [...] Legal restrictions have impeded women's access both to land and to the financial resources to develop it. In addition to legislations which designated women as minors who could not own property or conclude contracts in their own right, customary law has, in many cases, deprived women from the right to own property [...] Unless more attention is directed to meeting women's needs and concerns, the land reform programme could exacerbate existing gender inequalities in the allocation of land and its productive use' (Government's Budget Review quoted in Budlender *et al.* 1998: 39). Under such circumstances, legal reforms addressing inequalities in terms of the right to own property are needed. They have to be matched with gender-sensitive criteria that ensure the availability of resources directed towards women in the land reform programme. In this sense, changing the legal framework is only an initial step, which requires the allocation of resources in order to contribute to a change in customary practices.

Depending on the existence and accessibility of relevant information related to the policy and the budget under analysis, more elaborated evaluations can be carried out. The South African Women's Budget Initiative has developed a five-step approach that shows a clear way to proceed when carrying out gender-aware policy, programme, and sectoral appraisal. This approach has also been used in Tanzania and Uganda (Budlender *et al.* 2002). It comprises the following:

1. Analysis of the situation of women, men, girls and boys in a given sector.
2. Assessment of the extent to which policies address the gendered situation.
3. Assessment as to whether budget allocations are adequate, in order to implement gender-responsive policies.
4. Assessment of short-term outputs of expenditure, in order to evaluate how resources are actually spent, and policies and programmes implemented.
5. Assessment of the long-term outcomes or impact expenditures might have (Budlender 2001: 110).

Steps one to three of this approach can be carried out on the basis of policy and budget documents. If the government is not reporting properly, nor collecting the right information, steps four and five require considerable fieldwork. As such, the application of a gender-aware policy appraisal can benefit by integrating the opinion of the beneficiaries of a certain policy into the analysis, which can be established by using Tool 2.

Tool 2. Gender-disaggregated beneficiary assessment

This tool enables the voices of citizens to be heard (Budlender *et al.* 1998). It is used to establish women and men's views on whether the patterns of government expenditure (and their related programmes and services) are in line with their priorities and whether the delivery of particular

services is adequate.⁹ This is relevant in order to appraise unintended effects and outcomes of policies which, on paper, might even appear to be gender-sensitive. Below is an example of the powerful combination of gender-aware policy appraisal and beneficiary assessment, which highlighted the shortcomings of anti-poverty interventions in Mexico.

Anti-poverty expenditures in Mexico: policy appraisal and beneficiary assessment

During 2000 and 2001, the Mexican GBI analysed 21 anti-poverty programmes implemented by the federal government. A checklist was developed in order to assess a series of criteria such as the gender-specificity of the anti-poverty programme content, whether gender-sensitive assessments of the poverty context had been undertaken, and in what role women were placed in the programme. Out of the 21 programmes, only six made reference to a gender perspective, and only four were specifically targeting women; the resources allocated to women amounted to less than 2 per cent of total anti-poverty funds. The bulk of the programmes assumed, and in some cases even promoted, traditional roles for women, uncritically locating them in mothering and care-giving roles. Furthermore, the analysis revealed that half of the anti-poverty programmes registered cutbacks from 2000 to 2001, which affected nutrition, basic housing, temporary employment and community services.

One of the programmes, Progresa, providing basic health, education, and nutrition to children, encompasses 20 percent of anti-poverty funds. It was evaluated through beneficiary assessments carried out at state level by a partner network. This revealed that due to its structure and design, Progresa relied heavily upon the unpaid work of already overburdened women. The lowest level within the formal operational structure of Progresa is made up of 46,521 volunteer promoters, primarily women, who work an average of 29 hours per month without pay. Some beneficiaries clearly expressed that the meagre financial benefits granted by the programme were not worth the overall effort invested in complying with its requirements (Vinay *et al.* 2001; Red de Promotoras y Asesoras Rurales 2000).

One major obstacle many GBIs around the world face is the lack of gender-disaggregated information on the use and orientation of public services. The difficulty stems from a variety of factors, a central one being that, in general, the budget does not specify its intended beneficiaries. Tool 3 seeks to redress this.

⁹ Techniques include use of quantitative methods such as attitude surveys, and qualitative methods such as group discussions and interviews.

Tool 3. Gender-disaggregated public expenditure incidence analysis

This tool aims to evaluate to what extent groups of people “benefit” from expenditure on publicly provided services. It seeks to measure the distribution of budget resources among women and men, girls and boys by estimating the unit costs of a service and calculating the extent to which it is being used by each of the groups (the “benefit incidence”). In primary education, for example, the incidence of benefit of public expenditure for girls is the value of public spending on primary education multiplied by the ratio of girls’ enrolment in primary school to total enrolment in primary school (Commonwealth Secretariat 1999). In Ghana, to cite another example, gender disaggregated public expenditure incidence analysis found that all women and girls benefited less from spending at all levels of education but that poor women benefited as much as poor men when it came to health spending (Budlender *et al.* 1998).

Despite the fact that every government should be able to “cost” the services it provides, and to identify who is accessing them, this task comes close to impossible in many countries. Generally speaking, the extensive quantitative information needed – for the national, sub-national and local levels – might not be available. If it is available, it might not be sufficiently disaggregated. For some cases (like health and education), gender-disaggregated information might exist but not in an easy-to-use format. The information might be in the form of administrative records such as school registers or clinic registrations, which are never systematised.

Decentralisation poses additional challenges to gaining the necessary data to carry out this analysis. This can be due to incompatible information or contracting out of public services meaning that they are managed externally. Furthermore, the aggregation of data (including accounts) and “cost-sharing” within governmental agencies themselves, make it difficult even for the government itself to calculate its own gender-disaggregated expenditures incidence analysis (Elson 1998). These difficulties tend to be more acute at the local level, and are well illustrated in the South African Fourth Women’s Budget which focused on the local level, including expenditure incidence analysis (see box below).

Difficulties in assessing mainstream expenditures at the local level: South Africa

The South African Fourth Women’s Budget focused on local governments’ expenditure in five municipalities. The analysis included gender-specific allocations, equal opportunity or affirmative action allocations, and mainstream expenditure (based on the five-steps model mentioned above). Researchers found very few gender-specific allocations at the local level. In addition, greater gender imbalances within local government employment than in the national and provincial spheres were identified. Mainstream expenditures were difficult to assess because of a variety of obstacles:

- Municipal expenditures were targeted at households, rather than individuals.

- There was generally a lack of, or even conflicting, information.
- Gender-disaggregated data were not available.
- The nature and size of allocations was difficult to determine.
- Municipalities were diverse and lacked uniformity.
- Accounts were complex and the forms of revenue were diverse.
- Officials were reluctant to share information.
- The structure of governments was under constant change.

It was nevertheless possible to identify the differences between the types of services offered by rich and poor municipalities. Focusing on functions that have a clear gender impact (like water, sanitation, electricity, and refuse removal), 'it was soon clear that the poorer municipalities were attempting to deliver a core set of services, and not reaching all citizens even in this endeavor. In contrast, wealthier municipalities were able to offer a wide range of services that poorer ones would have considered unbelievable luxuries' (Budlender 1999a: 23).

Tool 4. Gender-disaggregated analysis of the impact of the budget on time use

Another way of evaluating the extent to which public services are being used and their impact on women, men, girls and boys consists of establishing a link between budget allocations, the services provided through them, and the way in which different members within a household spend their time. This can help establish whether a budget and its underlying policies are, for example, relying on women's unpaid labour. Household time use surveys are required in order to undertake this analysis, although relevant information regarding the relationship between the use of time and service provision can be gathered through beneficiary assessments (Tool 2).

This tool is particularly relevant, since a number of time use studies have revealed that in almost every country women spend more hours working than men do (both paid and unpaid work). Furthermore, the reduction of social spending implicit in global neo-liberal economic policy trends has resulted in an increased "transfer of costs", formerly covered by the government, to the household (in the form of time use or by the introduction of user fees). Needless to say, this transfer of costs is mainly being carried by women, with particularly harsh effects on the poor, who have to invest proportionally more time to access minimal benefits and services and fulfil the needs of their families. The reduction of state healthcare provision might shift the burden of caring for the sick from the state to the household, thereby increasing women's time burden (as can be seen in the cases from Ecuador and Switzerland below).

The impact of social spending cut-backs on the time use of women in Ecuador

Studies on the influence of public spending reductions on time use show that cut-backs in social services particularly hurt the poor. In a 1992 study on the impact of structural adjustment on Ecuadorian women, it was found that women spend more time shopping for cheaper items, buying in smaller quantities, and food preparation takes longer because they buy less processed food. Women also had to allocate more time to income generation and community management activities at the expense of reproductive work, resulting in the shift of the reproductive work burden onto young women and girls in the family, thus reducing their available time for school work (Eşim 2000).

Unpaid work and welfare spending in Basel-Town, Switzerland

The relationship between budget decisions and unpaid work is a sub-project of the gender budget analysis in Basel-Town, Switzerland. Changes in policy such as decisions to cut welfare will result in the transfer of tasks to women's unpaid labour. This project identifies areas of expenditure which will have an impact on unpaid work (such as provision of crèches and health care services). It has also compared the relative financial value of unpaid work done in Basel-Town with amounts gained from taxation or spent by the state on welfare. A forthcoming phase of the initiative will compare voluntary work and state spending in the area of childcare.

The tools examined up to this point offer options for assessing the impact of a government's budget on women, men and different groups of women and men. Their main purpose is to shed light on how expenditures implicitly or explicitly affect gender relations, but these expenditures rely on dominant understandings of what role women and men play within society and how the economy works. Tool 5 aims at mainstreaming a gender perspective into the economic models themselves, on which medium-term economic frameworks (MTEF) are based.

Tool 5. Gender-aware medium term economic policy framework

This tool aims to change the gender-blind thinking that underlies the mainstream economic models, by mainstreaming a gender perspective. MTEFs are budget plans used by ministries of finance to facilitate longer term planning. This instrument attempts to link up policy development, planning and budgets over a period of usually three years. MTEFs relate a government's policy objectives to concrete actions, by identifying the resources necessary to reach the intended goals in a medium-term timeframe. As such, an MTEF forecasts the total level of resources that will be available, and establishes the way in which these resources are to be allocated in order to achieve policy objectives (Hewitt 2001a). However, MTEFs take mainstream macroeconomic assumptions and targets as their base, and these tend to fail to recognise the different roles of women and men in economic activity (Commonwealth Secretariat 1999).

The overall planning and development environment that is fostered by an MTEF offers an opportunity for addressing gender inequalities in a step-by-step way. Sex-disaggregated information can be generated in order to assess the gender-specific content of policies and ensure more effective gender-orientation of such policies in the future. Furthermore, since MTEFs entail consistent efforts of evaluation against targets and indicators, the gendered impact of policies and resource allocation can be addressed successively within a given timeframe. The Tanzanian GBI developed a checklist to assist the mainstreaming of gender into the MTEF (see box below).

Mainstreaming gender into the MTEF: Tanzania

This country's initiative was launched by the Tanzania Gender Networking Programme (TGNP), an NGO committed to advancing the process of gender equality. After the initial years, TGNP started to collaborate with the Ministry of Finance. The organisation developed a checklist for planners and budget officers to help them mainstream gender into the MTEF. This checklist addresses the way in which the vision, mission, policy objectives, institutional environments, and concrete programmes are developed and put together. It aims to illustrate the way in which gender, gender relations and their effects on policy design and the economy can be incorporated. This helps to foster a deeper understanding and analysis of what is required to address the differentiated needs of women, men, girls and boys. According to TGNP, a multi-year horizon allows for a forward-looking budget, and for processes that 'require commitment, willingness and attitudinal change, such as achieving gender equality' (Rusimbi *et al.* 2000: 17).

(See the *Supporting Resources Collection* for details of this checklist).

Tool 6. Gender-aware budget statement

This tool is a report by government (including by ministry and sectoral divisions) on budget expenditure forecasts and how these relate to its gender equity objectives (Budlender *et al.* 1998). It consists of reports which usually rely on the above-mentioned five tools, in order to identify gender biases in the allocation of the budget within departments, ministries or levels of government.

Gender-aware budget statements can integrate a series of relevant indicators, such as the balance in government employment, the share of public service expenditure used mainly by women, and targeted expenditures – see Sri Lankan case below. The information these statements generate is crucial in order to evaluate programmes and design corrective measures. It provides the legislature and civil society with the means to hold the government accountable for eliminating persistent gender gaps.

Generating new information regarding the impact of the budget on women: the experience of Sri Lanka

The Ministry of Finance-led GBI in Sri Lanka focused on the Ministries of Education, Health, Agriculture and Lands, Social Services and Industrial Development. Civil servants conducted in-depth research in these sectors, producing relevant information that enabled the government to assess its policies. The project examined the gender distribution in public sector employment, disaggregated recurrent expenditure by sex, and developed gender-sensitive impact indicators (Hewitt and Raju 1999). Information such as that generated by this initiative is essential for allowing a broader analysis and active participation of sectoral departments outside the executive in demanding gender-sensitive measures.

So far these tools have focused on government expenditures – Tool 7 makes the shift to government revenues.

Tool 7. Disaggregated tax-incidence analysis

Assessments of GBIs to date suggest the need to develop more revenue-related work (Eşim 2000).

Tool 7 assists the analysis of the impact of taxation or revenue policies on women and men. In doing such work attention has to be paid to a series of factors such as:

- The individual income of men and women (because women's average income is less than men's).
- Household incomes (since men and women may have conflicting claims on its use).
- Bargaining power and the distribution of resources within households (because men and women may not have equal access to the household's resources).
- Labour market incentives (which might stimulate or restrict women's participation in the paid economy by creating different incentives for primary and secondary earners within a household).
- The abilities of men and women to prosper in the future if their household circumstances change (Himmelweit 2001).

There are a variety of ways in which taxation policies can affect women, placing unequal burdens on them and limiting their opportunities:

Direct/personal income tax

Depending on how it is structured, direct/personal income tax can be gender biased. For example, if a married couple incurs a greater tax liability than two single individuals, this discourages secondary workers in the household, who tend to be women. This has been seen in the United States, Canada and Japan (Eşim 2000). On the other hand, a shift to taxing all earners as individuals can

discriminate against households with only one income earner. Work on taxation in the Fifth Women's Budget in South Africa has shown the particularly inequitable impact on women-headed households of taxing individuals (Smith 2000). Gender bias may also be present in tax expenditures (subsidies, deductions, exemptions, or credits) that are allocated to the male spouse only or not available to a married woman who is the sole earner (see box below on the Working Families Tax Credit in the UK).

Unequal employment tax credits: the case of the UK

The Women's Budget Group (WBG) welcomed the British government's decision to revise the Working Families' Tax Credit (WFTC) by dividing it into two separate tax credits: the Employment Tax Credit and the Integrated Child Credit. The WBG had argued that any employment incentives should be targeted at men and women equally, so that work pays equally well for both, and that a sharing of caring and earning roles between parents must be encouraged. Previous incentives worked in a way that, for many families, it was most practical for one parent to work long hours while the other took the bulk of caring responsibilities and only a secondary labour market role, if any. As such the WFTC had been designed to get at least one parent from unemployed households into employment, but acted as a disincentive to second earners – thus discriminating against women (Elson 2000b: 5–6).

Indirect/commodity taxes

Liberalisation policies that aim to reduce trade taxes have increased the share of indirect/commodity taxes in total revenues. These taxes are added to goods and services and are usually referred to as “value-added tax” (or VAT). Despite their apparent gender-neutrality, indirect taxes can have important gender implications. Men and women consume different products and services, with women tending to be responsible for daily household purchases. For instance, research has shown that the patterns of expenditure of female-headed households tend to focus more on nutrition and education than in male-headed households (BRIDGE 2002). Indeed, these value-added taxes are regressive and damaging for poorer households as they pay a greater proportion of their income on these taxes compared to wealthier households (Budlender *et al.* 1998).

User fees

These are *not* part of taxation policies but are part of revenue. They can be considered to be an alternative to tax-based financing of public services. This “cost-sharing”, as it is often called, has become increasingly common in developing countries since the 1980s with the move away from free basic services for all. Those in favour of the introduction of fees point to the potential for greater accountability from service providers, improved services, and more user responsibility. The little evidence that there is points, in fact, to reductions in the utilisation of services among the poor, and

negative effects on well-being and health that derive from the introduction of user fees (Hewitt 2001b; Eşim 2000) – see cases below on education and health.

User fees and female education: Vietnam, Bangladesh and Uganda

Vietnam: households with the lowest income have to spend 22 percent of their non-food income to send a child to school, almost twice the percentage of those households with the highest incomes (Eşim 2000).

Bangladesh: a survey showed that four out of the five main constraints to female secondary education enrolment were related to costs (Eşim 2000).

Uganda: when cost-free universal primary education was introduced here, with a clear provision regarding gender equity in enrolments, girls' education was greatly improved (Baguma and Muhanguzi 2000).

User fees and take-up of health services: Ghana, Zimbabwe, Nigeria and Kenya

Ghana, Zimbabwe and Nigeria: during periods when user fees were introduced the proportion of women health service-users fell, which significantly impacted on women's health status indicators such as maternal deaths (Eşim 2000).

Kenya: user fees were introduced for hospital and health centre services in 1989. One year later, when the outpatient registration fee was removed, households reported higher use of the outpatient services (Eşim 2000).

Initiatives around the world have used the above seven tools as a conceptual starting point, though most of them have developed and adapted their own instruments to suit their own questions, contexts and dynamics. These tools, and the examples of different approaches and diverse initiatives, at best illustrate the many angles and specificities that can be incorporated while analysing the budget through a gender lens.

If comprehensive and disaggregated information is available, Tools 3 (public expenditure benefit incidence analysis) and 4 (time-use analysis) offer an opportunity for generating an innovative and detailed understanding of the budget's impact on different groups of women and men, girls and boys. If the relevance of such information has still to be demonstrated, Tool 1 (policy appraisal) can lead to the kind of analysis needed to illustrate that policy is not gender-neutral, and that in order to evaluate its impact on different groups different kinds of information have to be produced. Tool 5 (gender-aware medium-term economic framework) gains relevance under the context of reforms and changes to the budgetary system, while Tool 6 (gender-aware budget statement) responds to what governments can do once they embark on GBIs.

4.2 Gender-sensitive budget analysis outside GBIs

Gender-sensitive budget analysis does not have to be restricted to GBIs, but can be a tool for broader projects that seek to influence policy or improve policy implementation through an adequate allocation of resources. If research responds to issues that are already on the agenda, the possibilities for participation, empowerment and political action can be expanded. The Gender Advocacy Programme (GAP) in South Africa had concerns that the government had not committed sufficient funds to the implementation of the 1998 Domestic Violence Act. The South African Women's Budget Initiative took up these concerns by undertaking research with government officials and NGOs. This showed how the inadequate allocation of resources would impede consistent implementation of the law and identified priorities for spending (Budlender, Hicks and Vetten 2002). We have already seen how in San Francisco (applying CEDAW principles) and in the Western Cape (housing rights), budget analysis has been used as a tool for realising women's rights. Gender-sensitive budget analysis can also assist in placing new issues onto the political agenda.

5. Who carries out GBIs?

5.1 The need for coalitions

Despite the crucial and undeniable role the executive has to play as part of the process of mainstreaming gender into the budget, leaving the task solely to them neglects the basics of politics. Politics is about power, and any challenge of vested interests is likely to come up against opposition. GBIs therefore operate in an intensely political arena and they question core structural arrangements. As such, the possibilities of change are limited if initiatives are coming exclusively from those within the structure.

The Australian initiative has been critically assessed regarding this shortcoming. The Australian women's budget lost most of its vigour after 1996, partly due to weak political pressure from outside. Being completely nested within government, its strength was brought about by feminists pushing for change from within; the broader women's movement and NGOs were only marginally involved. This made the initiative vulnerable on the introduction of a conservative government and neo-liberal policies (Adelstål 1998: 5). As shall be discussed later, political changes which might introduce a new focus on citizenship and rights can in fact open up the scope for successful GBIs, such as in South Africa (Norton and Elson 2002).

The success of the South African GBI, in which civil society and Parliament worked together before engaging with the executive, is a lesson on the importance of actors located outside government initiatives. Other pilots of the Commonwealth Secretariat, which initially focused primarily on the government, now recognise the relevance of integrating civil society into the process whenever possible. Generally speaking, in countries in which a government's *and* civil society's efforts flow together, the chances of keeping the topic rolling seem to be higher.

This is due to the fact that GBIs are a tool to be used in a long-term process, in which every possible opportunity to bolster the initiative has to be seized. If located within the executive, and relying on a handful of officials committed to equity, reaching out to civil society is a way of building up public pressure. In most developing countries, women's machineries, which are one of the actors inside government potentially driving such an initiative, are generally weak in comparison to sectoral and finance ministries. Their ability to push the topic forward can greatly benefit from working with the legislature and civil society. The Rwandan GBI illustrates this well, although engagement with civil society could have come at an earlier stage.

The case for collaboration: the Rwandan initiative

The Rwandan GBI (2002–2004) is being driven by the Ministry of Gender and Women in Development, in close collaboration with the Ministry of Finance and Economic Planning (supported by the UK Department for International Development [DFID]). By the end of the three-year programme it aims to have covered all ministries and all regions. The Prime Minister gave it a high profile launch attended by Members of Parliament and civil society, with national television and radio coverage. NGOs, through the umbrella network PRO-FEMME Twese Hamwe, were involved in a one-day meeting to discuss their potential role in the initiative. Therefore the establishment of strong political will high in the government, alliances within the government and with civil society are crucial elements in the institutionalisation of the GBI (Diop-Tine 2002). See the *Supporting Resources Collection* for more information and contact details.

On the part of *civil society* itself, coalitions and alliances are crucial as well. Involving NGOs, think tanks, research institutions and grassroots organisations can result in increased leverage for the initiative. Research institutions alone might focus on too many technicalities and too little political impact, but have a deeper understanding of relevant facts in the budgetary context. NGOs might be too activism-oriented, relying on little research, and yet activists might have a clearer picture on how to structure and present political arguments. Grassroots movements would seldom engage in detailed budget analysis, but have the power of mobilisation which plays a crucial role in influencing politics.

Consequently a combination of grassroots movements, activist NGOs and research institutes can indeed be a powerful mix to drive a GBI forward. Building bridges between these civil society players offers an opportunity to identify what really affects people, find creative angles for policy and budget analysis, and drive the debate forward. In this sense, broad coalitions can deepen the opportunities to bring government officials to the table when they are reluctant.

But the balance is not an easy one, since the dynamics of these organisations are very different. The weaknesses of broad coalitions are that conflicting interests and dynamics are likely to arise. What happens when spaces for action open up, but a sense of incomplete research and capacities prevails? What occurs when different players are prepared to put different amounts of energy and resources into the initiative, and some do not fulfil their commitments? Furthermore, what happens when opinions diverge about what ought to be prioritised?

A strategic vision is required in order to work with the different stakeholders in an inclusive way, in order to strengthen the overall impact of the initiative, and the role different actors can play. Focusing on empowering diverse players can substantially elevate the impact and leverage of the

initiative. A creative strategy for outside government initiatives is to link up and place gender advocates in strategic positions inside government, in order for them to push the initiative further. In Bacolod City, Philippines, the Development Through Active Women Networking Foundation's (DAWN) President is now the City Administrator. An inspiring example of broad levels of collaboration in Mexico is given in the box below.

Broad levels of collaboration to push the Mexican GBI forward

The Mexican GBI is a collaborative effort among a wide array of non-governmental actors, which has started to reach into the government:

- In 1999 a group of women leaders and researchers of the nation-wide network Foro Nacional de Mujeres y Políticas de Población carried out an analysis of federal expenditures on reproductive health due to concerns that health policy commitments were not followed by expenditure commitments.
- Simultaneously, a series of public finance workshops for women leaders was launched by Equidad de Género, Ciudadanía, Trabajo y Familia, a feminist organisation belonging to Foro.
- FUNDAR, a think tank dedicated to applied budget research as a means to promote democratisation, joined the effort.
- Equidad and FUNDAR carried out a two-year project encompassing groups from three feminist networks at federal and state level.

In 2000, a historical change in the Mexican government occurred when the seventy-year old one-party rule by the Partido Revolucionario Institucional (PRI) came to an end. Whilst its replacement, the centre-right Partido Acción Nacional (PAN) brought dangers of a possibly more conservative agenda, the change opened up new windows of opportunity. In a joint effort with the United Nations Development Fund for Women (UNIFEM) – who drew in other health-related organisations such as the World Health Organization (WHO), the Pan American Health Organization (PAHO) and the United Nations Population Fund (UNFPA) – a Forum was organised to discuss gender and health in order to influence health policy over the next six years. Starting out as a GBI located solely in civil society, the collaboration among diverse actors with complementary skills has been fundamental for its success (Hofbauer 2002).

In many strong initiatives one person, or a small group of people, with strategic vision, energy, time and commitment have driven the GBI forward. They have to have an understanding of the national political context, and have the ability to bring different stakeholders together and balance diverse levels of excitement and frustration in a long process.

A word of caution – there is a danger that some GBIs (whether inside or outside government) have become too dependent on external consultants. Whilst these consultants have played a crucial role, it is important that in-country and in-house capacities for budget analysis and advocacy are built further. Concerted and continuous efforts are needed if GBIs are to work towards the longer-term goal of achieving the formulation of gender-sensitive budgets.

5.2 Degrees of participation

Budget work, especially at the national level, is an uneven playing field in terms of participation. Despite being relevant to everyone's life and well-being, citizens have little or no access to the budget. It has often been argued that budgets are complicated, sophisticated and highly technical documents, which require skills and knowledge in order to be read *correctly*. While it is true that budget literacy has to be developed in order to carry out gender-sensitive budget analysis, common sense, political vision and a keen understanding on how to engage (and disengage) are equally important. Having said this, it is still necessary to acknowledge the challenges implicit in building a substantive participatory approach into GBIs.

Challenges to participation

There are few things common citizens are more afraid of (or bored by) than piles of numbers. For the vast majority of people engaged in advocacy, rejection would seem to be a natural reaction. Budgets are certainly not an example of user-friendliness. As a result, even if meaningful access to budget information was granted, there would only be a handful of people dedicated to “crunching” (or processing) its numbers.

The products of such research face difficulties in reaching disadvantaged women. Accessing and making use of the information is cumbersome – even in its simplified versions – if a larger process of empowerment and spaces for participation are not in place. Broad-based participation relying on budget research for claiming basic rights and needs might be difficult to achieve due to the technical character of the work, and the distance between political processes and the individual.

Even under conditions of participatory budgeting, gender-sensitive participatory processes and outcomes are not guaranteed. This is illustrated in Porto Alegre, Brazil, where regional assemblies and preparatory meetings define and rank demands and priorities as a basis for the allocation of resources. Women's participation in planning activities, budget formulation and citizens' oversight poses the same challenges as other forms of political participation – underlying gender relations and processes designed for the participation of traditional players (men), under traditional “rules of the game”, allow little space for women who are not already empowered.

Potential of participation

Notwithstanding these challenges, GBIs do encompass the potential to contribute significantly to women's lives and their participation in public life. High-level politics, and especially macroeconomics, offer scant opportunities for women's involvement. The budget process itself is also part of an exclusive, rather than an inclusive process, characterised by a lack of gender-sensitive approaches, methodologies and dynamics. Consequently, engaging and participating in the field is enormously empowering in itself.

In Villa el Salvador, Peru, participatory budgeting was introduced in August 2000 with the decision to include gender as one of the central themes for discussion when allocating resource priorities (unlike in Porto Alegre). However, UNIFEM has been supporting a research initiative to evaluate how gender-sensitive the processes have been and early indications are that it has failed to be gender-sensitive in reality (Pearl 2002). Results from the work on promoting women's involvement in the participatory budget processes in Recife, Brazil, are more encouraging (see article in *In Brief*).

Furthermore, the possibility of affecting women's lives and the way in which they are addressed by policy is not to be disregarded. Ultimately, gender-sensitive budget analysis is a tool that forms part of a process. If governmental programmes are designed and funded in a gender-sensitive way, this should contribute to the step-by-step change of social and gender paradigms. The women who have engaged in such initiatives and who have transmitted their findings to other women have certainly acquired a new tool for claiming their rights and expressing their needs. Their work has opened up new channels for interaction with the government; it has given them new skills and arguments to advance towards equity and highlight discrimination.

There are ways in which to strengthen participation. One of them is the development and application of participatory research techniques. GBIs need to respond to gender issues that affect women's lives. Consequently, participatory research is one way to give voice to these needs and broaden participation.

6. What strategies are useful in advocating for Gender Sensitive Budgets (GSBs)?

Many GBIs integrate advocacy as a central element. If located outside government, advocacy-oriented activities by women's organisations, think tanks and citizens' movements are crucial. This section is mostly oriented towards them. However, advocacy can also be an essential element in government initiatives. Both resistance and support to gender sensitivity in the budget process can be found within government. Women's machineries, women's desks of specific ministries, gender-sensitive officials and female members of the legislature have played decisive advocacy roles in many initiatives. Particularly effective tools for advocating for GSBs are: research-driven advocacy efforts; training and sensitisation; and engaging the legislature and executive.

6.1 Research-driven advocacy

For outside government initiatives, GBIs must combine research with advocacy in order to be effective. The importance of this combination has to be underscored, since the obligation to be informed and accurate becomes central when pushing the government for change. This is even more so when questioning "delicate" issues, such as the allocation of public resources. It is however in this very technical arena where people feel the most intimidated and daunted by the perceived expertise of government officials.¹⁰ Three main reasons can be mentioned to underscore the importance of research in a GBI:

1. The knowledge of technical "facts and figures" is a powerful tool for making government officials take arguments about gender more seriously instead of discarding them as emotional or moral (Budlender 2001). By showing that they know what they are talking about, gender advocates assert their role in an uneven playing field. They need to develop a sound perspective on the budget process and the documents themselves as well as the technicalities involved in budgets. The UK Women's Budget Group recognises as a definite strength their ability to speak to public sector officials in their own technical language (St Hill 2002).

2. Furthermore, the knowledge of these technical facts grants gender advocates the *confidence* and leverage needed to push forward their arguments (Budlender 2001). Confidence is needed in order to counter the sometimes "sophisticated" technical explanations on the gender-neutrality of budgets put forward by opponents in government.

¹⁰ For a practical approach to advocacy-oriented research see Schultz 2002b.

3. The same knowledge that gives power to gender advocates in technical discussions, needs to be translated into more accessible terms in order to be widely disseminated. By transmitting simple but powerful messages about the differentiated impact the budget has on different groups, gender-sensitive budget analysis can become relevant to the work of women's groups that are neither familiar with the technical terminology nor focus on budget issues.¹¹ The South African initiative "translated" the findings of their research into simple, illustrated documents, in three different languages (Budlender, Hicks and Vetten 2002). In Korea, the results of the analysis conducted by WomenLink were distributed among women's organisations, civic groups, local governments, local and national assemblies and the women's machinery (Jung Sook 2002). In Tanzania, advocacy and research were effectively linked (see box below).

Linking advocacy and research: the Tanzanian experience

TGNP's stated objective is the mainstreaming of gender concerns into the budgetary processes, so that both men and women can benefit from public expenditure. Initial research was conducted in four key ministries and sectors: the Planning Commission, and the Ministries of Finance, Education and Health, by teaming a government official with a non-governmental researcher and a gender activist academic. This combination of key actors was TGNP's strategy for building alliances and strengthening the arguments to be forwarded. As a result of this research, *Budgeting with a Gender Focus* was published in 1999, explaining in simple language the major findings of their work (TGNP 1999). (See *Supporting Resources Collection* for further information).

6.2 Training and sensitising

Workshops, training and short presentations on gender-sensitive budget analysis have been chosen as a substantial activity of GBIs. They are an important means for transmitting the idea of gender-sensitive budgets and sharpening its profile within the political agenda. In the case of workshops run for government officials acquainted with planning and budgetary issues, they might represent a much-needed initial step in terms of raising gender-awareness. Workshops have also been used as a means for pushing the topic into the public agenda by running them for parliamentarians with simultaneous release of information to the media.

When run for actors outside the government, workshops and training might be the necessary step for demystifying the budget and building up initial budget literacy as well as advocacy skills. In most of the cases, workshops consist of a combination of budget literacy and raising gender-awareness, with different levels of sophistication, technicalities, discussions and exercises. Workshops have also been used to get feedback from actors such as sectoral specialists on the results of gender budget analysis research.

¹¹ See Shapiro 2001: 35–38 for the aspects that are relevant to effective applied budget analysis.

In most cases, however, not as much energy has been devoted to evaluating the actual outcomes of training and sensitisation activities. Only a handful of people will actually invest time and resources into carrying out gender-sensitive budget analysis. It is therefore crucial to assess the difference workshops make to what people (both within governments and NGOs) do in their work (Budlender 2001: 39). In this regard, a relevant question is what concrete follow-up activities will stem from the workshop (see box below).

Workshop follow-up

Philippines, Korea, South Africa, Mexico and the Andean region: Workshops run for NGOs have been used both to conceptualise the research to be carried out as well as to report back on what was found and what had to be done in terms of advocacy.

Rwanda: in this inside government GBI, workshops for public officials included a day off in the middle in order to have them go back to their ministries and collect relevant information (Diop-Tine 2002).

Mexico: a workshop for officials of the Health Ministry was followed by the publication of the first of a series of handbooks explaining the relevance to government officials of gender in budgets. This handbook illustrates for specific programmes the kind of analysis that has to be conducted in order to integrate gender into the criteria used to formulate the budget (Hofbauer, Sánchez-Hidalgo and Zebadúa 2002).

6.3 Engaging the legislature

It has been a more or less generalised strategy of GBIs to work with or lobby the legislature (such as the Parliament in South Africa). The budget, though formulated and executed by the executive, has to be “enacted” (or approved) by the legislature which has the responsibility of control and oversight. Furthermore, it is during the approval of the executive’s proposal by the legislature (the enactment stage of the budget) that public and media attention focuses on the budget. Therefore, significant attention can be drawn to the initiative and its findings. In the case of GBIs, there are several opportunities and shortcomings to be considered. These are related to country-determined limitations regarding the actual power the legislature has within the political system, and to the objectives of the initiative itself.

First, the legislature should play a crucial role within the political arrangement of checks and balances. Members of the legislature have the remit to hold the executive accountable for its policies and the way they are implemented, particularly through the budget. Sensitising members of the legislature and providing them with solid information about the differentiated impact expenditures have on women and men is crucial in order to build up their capacities for holding the

executive accountable. This is especially relevant since legislatures have played a crucial advocacy role in several initiatives, such as in South Africa, Uganda, and Scotland (Budlender and Hewitt 2002).

However, in most developing countries the power and capacities of the legislature are weak. Some of the most common features are limited time for analysing the executive's proposal, limited or even non-existent amendment powers, and limited technical skills. Whilst the lack of skills can be partially solved by the information GBIs can provide, the other two shortcomings depend on changes to the legal framework.

Secondly, the natural objective of GBIs is, ultimately, to *engender the budget* (see section 7), which implies mainstreaming gender into the whole budget, with substantial implications for planning activities. If the legislature has sufficient amendment powers it has considerable potential for holding the executive accountable, and hence offers steps towards engendering the budget. Women Parliamentarians in South Africa have been significant in the success of the South African Women's Budget Initiative (see box below).

The role of women Parliamentarians in the South African Women's Budget Project

The idea of the Women's Budget Initiative was established in 1995 as a collaborative effort between Pregs Govender (newly elected woman Parliamentarian) and the Gender and Economic Policy Group of the Parliamentary Committee on Finance, and two policy-oriented research NGOs. The initiative has been considered non-governmental on the understanding that Parliamentarians also represent civil society and monitor and direct government. The organisers hoped that by linking researchers and the Parliament their work would be taken forward and that Parliamentarians would have a solid basis for their advocacy actions. Pregs Govender has said, 'Networks and alliances between gender-sensitive women as well as some men in cabinet, in Parliament, in departments and in civil society at national, provincial and local levels have been forged in the course of this exercise and these will be the key to taking it forward.' The African National Congress agreed that the new government should indicate the impact 'of programmes on the status and condition of women when requesting funds. When making their reports they must make specific reference to whether the objectives spelt out in this regard have been met' (Budlender 2002: 137–8; Budlender 1996: 3).

Some of the following can be advocated for by working closely with the legislature:

- Presentations on the budget and its impact on women and men by officials of the government (executive), responding to questions from the legislature and civil society.

- Sustained levels or increases in expenditures either directly targeting women, or identified as benefiting them in a gender-sensitive way.
- Gender-disaggregated information from the executive to be included in the budget documents, in the form of assessments of the problems being addressed, the design of specific actions, as well as the evaluation of their outcomes.

It has to be mentioned, however, that even the strongest legislature faces clear limits in a GBI: since mainstreaming gender into budgets entails tackling the substance of policies in order to integrate gender as a criteria. The enactment stage of the budget when the legislature formally approves the executive's proposal offers limited space. It is not the legislature's role to define the content and guidelines of the programmes implemented by the executive, but to approve the money that will be allocated to them.

Given these limitations, increases in targeted expenditures can turn into the central goal of a gender-sensitive and active legislature. Nevertheless, if the executive has not been sensitised and is not committed to the same goal, targeted expenditures entail the risk of not being spent as can be seen with the Filipino gender and development (GAD) budget below.

The risk of targeted expenditures: the Filipino GAD budget

The Philippines GAD budget is today part of the most institutionalised GBI. It is located inside government and led by the country's gender machinery, the National Commission on the Role of Filipino Women (NCRFW). The GAD budget law requires the allocation of at least 5 per cent of every government agency's budget to gender and development plans and programmes. The law is applicable to local government units as well as central agencies. A recent exercise based within civil society explicitly attempted to look at the remaining 95 per cent of the budget. Research conducted in three localities (Angeles City, Bacolod and Suralla) highlighted problems even in the application of the 5 per cent GAD budget. One problem identified was the presence of items that were claimed to belong to the GAD allocation, but in reality had no gender focus. In some cases, these allocations might reflect public officials' despair to complete the 5 per cent quota. In other cases, they point to sheer ignorance of gender issues (Budlender 2001; Budlender, Buenaobra, Rood and Sadorra 2001).

6.4 Engaging the executive

Given that the long-term objective of gender-sensitive budgets is to mainstream gender into expenditures, and not solely to analyse the outcomes of a *fait accompli* (i.e. an already determined budget), channels of communication and collaboration must be established with the executive. This can pose serious challenges to initiatives located outside government, particularly when their

coalitions traditionally focus on working with like-minded NGOs. Engaging the executive might represent a major shift in strategy that requires new skills for constructive engagement. Particularly in countries where the transition to democratic systems is still incomplete, the lack of an established and accepted playing ground might not only limit the ability to create a space for such engagement, but also define in a very restricted way the overall conditions under which the initiative operates. On the other hand, when conditions for effective and significant participation are favourable, civil society engagement with the executive can make a considerable contribution to good governance, stability and the process of democratisation itself.

Furthermore, in countries that are currently undergoing important changes in the political arrangement, windows of opportunity for introducing gender and equity concerns might be opening. Firstly, pushing for change when dealing with a government that is not responsible for previous policies, generally translates into a greater willingness to listen, engage and support open processes. Secondly, the overall momentum in such an environment energises civil society, triggering enthusiasm for active participation in reshaping the political landscape (see examples below).

Political changes as opportunities for GBIs

South Africa, Uganda and India: the development of political cultures and new constitutions that focus on citizenship and rights have opened up opportunities for GBIs. Indeed in South Africa, activists had easy access to government and Parliament after the 1994 elections (Budlender *et al.* 2002; Norton and Elson 2002).

Scotland: the establishment of the devolved Scottish Parliament in May 1999 and its demonstration of a strong desire to engage in participative and consultative governance, offered opportunities for the Engender Women's Budget Group (formed in 2000) to advance the need for gender-sensitive budgeting (McKay, Fitzgerald, O'Hagan and Gillespie 2002).

Rwanda: post-genocide, a vigorous decentralisation process is underway to move away from the previous highly centralised approach which has been seen to have contributed to the genocide. This has provided an entry point for the Rwandan GBI (McKay *et al.* 2002; Diop-Tine 2002).

Finally, there is a frequent tendency to integrate former non-governmental actors into the structure of the new government. These processes open up unique entry points into the heart of the system. Of course, after the early stages of more progressive regimes, the boundaries between civil society and government that might have been quite fluid, can harden up. Political changes can also go both ways – shifts to more conservative political regimes can stifle existing GBIs.

So, if the political environment and the stage of the initiative itself is ripe for engaging the executive, further challenges arise. Sensitisation of civil servants will be necessary in order to explain the meaning, objectives and relevance of gender-sensitive budgets. However, the need for additional, more technical training once the importance of the topic has been established might well outstrip existing capacities to deliver this.

Furthermore, it will be necessary to overcome the tendencies of public officials to avoid experimentation such as that involved in the formulation of gender-sensitive budgets, not least when it implies an open process in which civil society is involved. The pressure from executive officials for concrete tried-and-proven tools in an area that is still experimenting and trying to develop methods, can reduce their willingness to engage in this long-term *process*.

Therefore, it is important to know when, under what conditions, and with whom to engage. If the initiative has built up strengths in a particular sector, an option might be to open up spaces within that area. A particular government agency interested in exploring gender-sensitive budgeting might be the right starting point. As crucial as it is to mainstream gender into the Finance Ministry, access might be extremely difficult for civil society initiatives. Developing the leverage needed to engage the Ministry of Finance can well rest on work carried out in other sectors. Below is the example of TGNP's engagement with the Ministry of Finance.

Tanzania Gender Networking Programme (TGNP): a process of engaging the Ministry of Finance in mainstreaming gender into the budget process

TGNP's ability to position their GBI through strategic alliances and research brought about a substantial change by 2000. The organisation was chosen to be an ongoing consultant to the Ministry of Finance in a parallel exercise supported by the Swedish International Development Agency (Sida). TGNP's success stems from being an initiative located outside the government that built up sufficient leverage to actively collaborate with the Ministry of Finance. Despite starting off as a lobbying programme, the group seized the opportunities for engaging the executive – and thus moved beyond analysis towards mainstreaming gender into the budget (Budlender 2001; Rusimbi *et al.* 2000).

7. Where should GBIs go from here?

7.1 Degree of success to date

As mentioned in section 3, there is a difference between gender-sensitive budget analysis and the formulation of gender-sensitive budgets. The former is a necessary step towards the latter. This report provides an initial appraisal of what is being done, and what needs to be done to foster gender-aware and responsive policies and budgets. Subsequent sections of this report elaborated on questions relating to the process, dynamics and politics that are an integral part of GBIs. Dealing with these is a necessary step in advancing towards gender-sensitive budgets – the ultimate goal of these initiatives. Some GBIs are attempting to bridge the gap between gender-sensitive budget analysis and formulation of a gender-sensitive budget, such as activities of the GBIs already mentioned in the Philippines, Rwanda, South Africa, and Tanzania.

Whilst accepting that most of the GBIs worldwide are still at the analysis stage, many initiatives have already achieved significant success in their analysis of particular areas, programmes or issues. Many GBIs have decided strategically to focus their work, and hence success criteria need to be shaped accordingly. This may mean working initially on selected sectors, on expenditure only, or on only one level of government. For example, the sheer number of local governments makes it an enormous challenge in most countries. Most initiatives opt, at least initially, for just focusing on a few. Important successes towards achieving the goal of the formulation of gender-sensitive budgets must be marked along the way. Initiatives to date have achieved a broad-range of successes including:

- *Making gender-sensitive budgets a part of the government's agenda*: this implies acknowledging and challenging long-standing practices regarding the budget, planning activities and policy design. In Villa el Salvador (Peru), the municipality signed an agreement with UNIFEM to launch a local GBI and work on this in a sustained way, encompassing a revision of the local development plan (Pearl 2002).
- *Shedding light on the importance of generating sex-disaggregated data*: highlighting the need for sex-disaggregated information so that it is collected, systematised and starts feeding into the planning and budget process is a significant achievement. This also implies the recognition of already existing information, whether generated inside or outside government. The South African initiative has generated a significant amount of information and analysis since 1995.

However, as illustrated earlier, the lack of gender-disaggregated data at the local level in South Africa highlights that many obstacles remain.

- *Making changes to the budget, or achieving a change in policy design of specific programmes:* for initiatives which are not yet at the stage of integrating gender awareness into the formulation of the budget, changes in specific allocations or policy design are important victories. The Women's Budget Group (UK), for instance, achieved a major change in the rationale of the Integrated Child Credit, which from 2003 on will be paid to the main carer (usually a woman) instead of the main earner (usually a man) (St Hill 2002).
- *Maintaining levels of spending in programmes relevant to women:* under particularly harsh conditions of fiscal austerity, lack of budgetary flexibility and income insufficiency, maintaining levels of spending in programmes relevant to women definitely constitutes a success.
- *Building up budget literacy among women outside the government:* the knowledge and ability to engage and advocate for a more equitable allocation of resources empowers women to participate in an environment from which they have been customarily excluded. Most civil society-based GBIs refer to the power they gained from understanding the budget and engaging on the basis of this understanding with the government. For DAWN in the Philippines, the process of research and acquaintance with the budget gave them additional confidence in their advocacy work (Flor and Lizares-Si 2002).

Whilst these are encouraging examples of success, there is lack of consistent follow-through and evaluation of identifiable results from GBIs, and insufficient evaluation of the different types of GBI work to feed into future development of existing and new initiatives.

7.2 From gender-sensitive budget analysis to gender-sensitive formulation of the budget

Up to this point, this report has been seeking to address some of the common knowledge and complexities involved in GBIs. Lessons learned include the need for coalitions and citizens' participation (particularly of women), and that useful strategies for advocating for GSBs are research-driven advocacy, training and sensitising activities, and engaging both the legislature and executive. A crucial question remains: what happens once the topic has been established as a priority? How does one translate gender-sensitive budget *analysis* into a gender-sensitive *formulation* of the budget? The question is not a minor one. It points to the conflicting dynamics of a perspective that *has yet to be developed* and the need for concrete steps government officials can follow, in an environment that is defined by rigid government structures. There are obviously

difficulties in attempting to develop “universal” tools for mainstreaming gender into the budget. Each country’s budget has its own characteristics. Furthermore it is a complex task, involving many steps that entail incorporating gender awareness at all levels, not just at the highest level.

However, it is important to evaluate and share experiences on the initial steps that have been taken towards a gender-sensitive formulation of the budget. Two interesting cases are TGNP’s checklist for planners and budget officers, and the handbook developed for the Mexican Ministry of Health. However, in the extensive literature available on GBIs few references are made to what has to be done once the analysis stage has been completed.

As a field that is evolving day-by-day at different levels and in more than 40 countries all over the world GBIs are, above all, a practical exercise. Theorising about their meaning helps to elucidate the logic behind them, illustrate their relevance and inspire new initiatives. It is however crucial to move from the conceptual and theoretical stage into practice.

7.3 Recommendations towards achieving a gender-sensitive budget

Every single GBI has to be recognised as a process of its own, with its own characteristics. There are no readily applicable recipes and no formulas that guarantee success. This stems from the fact that GBIs are political processes, which are connected to and influenced by larger political contexts. It is possible, however, to isolate some features that can make a significant difference in the overall strength of GBIs:

- *Civil society involvement:* based on the demise of the Australian women’s budget, as well as on the success of the South African and the Tanzanian initiatives, the importance of involving civil society in government-led efforts should be underscored. Civil society can add considerable value to an initiative, by bringing to the table gender experts, exerting public pressure, and holding the government accountable for concrete actions. Civil society’s involvement is a prerequisite if transparency, accountability, and good governance are among the objectives of the initiative. Forging alliances and coalitions amongst civil society actors themselves can increase political leverage for a GBI and spread the range of capacity available to the umbrella initiative (such as advocacy, research and technical skills).
- *Hard and constant work, which is well-resourced:* budget analysis and advocacy are not sporadic activities, since they must build on solid knowledge. Gender-sensitive budget analysis is no exception. Initiatives located in civil society necessarily have to consolidate in-house capacities if they aim at seriously advocating for gender-sensitive budgets. However, being dependent on external consultants can turn into a clear weakness, since the

understanding needed to identify emerging opportunities, react, and engage with flexibility would be hampered.

- *Women's participation:* any increase in the potential of women to participate in budgetary debates and decision-making is crucial. Similarly, linking up and placing women in strategic positions inside government in order for them to push the initiative further can be an important element in outside-government initiatives.
- *Strategic vision:* in many strong initiatives one person, or a small group of people, with strategic vision and commitment have been key to their success. Having a nuanced understanding of the local political context and an ability to facilitate successful coalitions is fundamental. It is critical, however, to ensure that the initiative is not made vulnerable by relying solely on one single person's ability or drive.
- *Opportunity of political change:* if a larger political change is underway, windows of opportunity are more likely to open for initiatives located both inside and outside the government. The inertia of governmental action and procedures might be interrupted, willingness to listen to innovative approaches might be present, coalitions might be fostered, and a clean start – detached from previous experiences – might be actively pursued by the government. It does not mean, however, that the long-term process necessary to arrive at gender-sensitive budgets will be guaranteed, that the government's priorities are not subject to change, or that indeed the government itself might not change.

For many initiatives already on their way, both inside and outside government, the real challenge is in breaking out of analysis, into the arena of implementation. If GBIs fail to develop more concrete tools and recommendations – even if these are country-specific – gender sensitive budgets could as well end up being a transitory, politically correct trend, discarded for their inability to deliver tangible results.

Recommended activities to prioritise in order to turn gender-sensitive budgets into a reality and contribute to the development of new initiatives are as follows:

- *Consistent follow-through and evaluation of identifiable results from GBIs:* this is currently lacking and hinders cross-learning and comparison among different initiatives. This is particularly disturbing since at least half of the initiatives are carried out inside governments. Similarly, when GBIs are documented, besides the usual description of tools, little explanation is given on the country-specific application and development of methodologies.

Despite the diversity of budget formats, formulation processes and control mechanisms, each GBI has valuable lessons to share, both positive and negative. The new collation of country GBI case studies and good practice *Gender Budgets Make More Cents* from the Commonwealth Secretariat is responding to the need for sharing experiences of the processes of these initiatives (Budlender and Hewitt 2002).

- *Evaluation of different kinds of GBI work*, their impact, the way in which they contribute to each other, and their relevance for overall objectives of engagement, empowerment and equity is important. The generation of such new data will help to illustrate in a politically meaningful way the positive effects of incorporating gender into the formulation of the budget.
- *The identification and documentation of methodologies* that break out of the analytical framework – which has already been tested – in order to build towards integrating gender as a criterion in the formulation of budgets is necessary. Most of the time, however, the concrete steps towards a gender-sensitive formulation of the budget have not been documented and sufficiently analysed. For instance, documenting how TGNP's checklist for government officials translated into budgetary measures, or what steps are being followed in the Rwandan initiative would illustrate the challenges other initiatives will have to face. It would therefore be relevant to develop a handbook that explains and analyses these approaches developed by different initiatives in order to work towards gender-sensitive budgets.
- *Capacity building for those working on GBIs* continues to be a much-needed activity for most of the initiatives. Those that are starting could benefit from the many relevant experiences and formats used for workshops and training in different initiatives. Those that are entering (or are already engaged in) the second stage, have to develop new capacities in order to respond to the practical questions that arise when gender-sensitive budget analysis gives way to gender-sensitive formulation of the budget. This is particularly the case for outside government initiatives: though it might not be the role of civil society to formulate the budget itself, civil society needs to understand the formulation of the budget in order to push forward the process of making it gender-sensitive. For both cases, knowing what other GBIs are doing and learning about the many ways in which similar difficulties are being handled could make a significant contribution.
- *Extensive sensitisation within government* must be a continuous and sustained activity even when governments are willing to incorporate gender among the criteria for budgeting. Expressing commitment at high levels is crucial in order to set the governmental machinery into motion. But the results of gender-sensitive budgets would be limited if those government

officials responsible for implementing them operate under traditional schemes that ignore the socially determined position of men and women. It is necessary to train officials involved in assessing existing problems, designing policies and programmes, allocating resources, developing indicators, collecting data and running actual programmes. Otherwise, the meaning of “mainstreaming gender into the budget” can be lost at lower levels of the government, despite being supported at the top. But it is important that training outcomes (whether for those working within GBIs or for public officials) are evaluated and needs for concrete follow-up are incorporated.

- *Processes of citizens' involvement* in the formulation of budgets, such as those of Brazil's participatory budgeting, have to be explored in order to advance gender issues as a relevant concern. The experiences of Villa el Salvador in Peru and Recife in Brazil constitute a clear attempt at bringing participatory budgeting and gender-responsive budgets together.
- *Gender-sensitive participatory research techniques* have to be further explored, developed and documented. There are many topics that affect specific groups of women or the political agenda on a day-to-day basis. If GBIs find ways of responding to these issues, and allow their research to be driven by and respond to the needs of particular groups of women, participation could be broadened. Participatory research techniques would also be a way for gathering and generating new data relevant for impact evaluations.
- *Development of ways to integrate a rights-based approach* into GBIs could be a relevant contribution to the evolution of these initiatives. The budget can be a tool for evaluating a government's compliance with international human rights instruments and holding it accountable. Exploring the intersection of rights, gender and budgets could open up relevant possibilities of new alliances, tools and approaches.

These are some of the activities that could be relevant in order to strengthen existing GBIs and contribute to the development of new ones. It is also important to avoid creating unrealistic expectations. Gender-sensitive budgets are just one tool, aimed at changing the gender-blind nature of one of the government's most important instruments – the budget. They are, therefore, one step along the lengthy way implicit in deconstructing existing gender relations, and building towards equitable societies. If their potential is to be realised, there needs to be a clear vision of what they can achieve, in order to take the further steps required.

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