

# **Review of gender budget initiatives<sup>1</sup>**

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## Introduction

The report below reviews existing gender budget initiatives so as to provide the basis for the redesign and development of an effective programme to support gender budget work at country level. The Commonwealth Secretariat (ComSec) has had an explicit programme of support for gender budget initiatives since 1996. The United Nations Development Fund for Women (Unifem) has not had an explicit programme but has, nevertheless, provided support of various kinds under other programme headings. The International Development Research Centre (IDRC) has more recently become interested in supporting these initiatives, and collaborated with ComSec and Unifem in raising money for, and planning, continued support.

The overall objective of the partners' programme is 'to advocate for and support the engendering of economic governance and leadership in order to increase women's participation in decision-making processes that shape their lives and to respond to challenges emerging from the process of globalisation' (Unifem, 2000:6). More specific programme objectives are:

- To strengthen the capacity of governments to apply a gender analysis to planning, monitoring and evaluating the impacts of revenue raising and expenditure allocation at national, provincial and/or local levels. This process will enhance the outcomes of critical social, economic and poverty alleviation programmes for women.
- To develop and implement strategies for women's participation in economic decision-making through their engagement in budgetary processes.
- To engender economic governance processes by increasing their transparency, holding global and national actors accountable to their policy commitments to women.

This report is primarily directed at addressing the needs of the three development partners in defining their programme activities but could also be helpful for others interested in supporting or working in the area.

Gender budget initiatives are very diverse. They have been initiated by and involved different players. They operate in different contexts. They have varying scopes. These aspects, and others, are discussed below. However, given the diversity and the range of players, this report cannot hope to cover the full range. In truth, we are sure that there are many initiatives about which I, as author, and those I contacted, are unaware.

Even in respect of those that we are aware of, there are different levels of knowledge. I personally have been involved in more than ten of the initiatives. But the involvement ranged from comment on proposals or documents, to a lead role in South Africa and ongoing assistance in countries like Uganda and Tanzania. The report thus, inevitably, draws more – particularly in the more nuanced discussions – on the projects in which I have been personally involved or which have themselves generated reflective material.

My personal involvement clearly introduces bias. Gender budget initiatives are intensely political interventions and I was one of the political players – though differently placed – in each. The political nature of the venture, the sometimes conflicting interests of different players, and the need for players to adopt strategic positions, means that many of the reports on the initiative cannot be taken at face value. At times roleplayers might overstate the success of the initiatives for one or other reason. At other times they may be silent about the role of particular actors because to reveal these would weaken their own hand. My understanding of some of these tensions in the cases in which I was involved provides me

with some insights but means that I, too, might observe some silences or present things in particular ways. ComSec's original request was for an evaluation. It is impossible for me, as a key player, to write an evaluation. Instead what I present here is my attempt at an honest assessment of what I experienced personally and what I have heard and read about other initiatives. I have written the report in the first person to provide a constant reminder that these are the views of a roleplayer.

The methodology was primarily desk review. The review included the many boxes of both official and unofficial documents that I have collected during my involvement in the area, as well as documents provided by ComSec and Unifem. In addition, I attempted to contact people involved in all the initiatives I heard or read about. The report will contain errors of fact as well as errors of judgement. I apologise for these.

In many cases I received information about planned activities rather than activities already carried out. In the assessment I concentrate on what has been done rather than what is planned. However, it is important from the outset to note that there is often a significant gap between plans and achievement. This occurs in many areas of development activity. But it must be especially factored in when the activity is in an intensely political area where powerful roleplayers, and political events more broadly, often determine what can be achieved and when. This is an important consideration in planning.

I have focused quite narrowly on initiatives that explicitly involve both gender and budgets. There are clearly lessons to be learnt from budget initiatives without a specific gender focus. Some of these are discussed by Diane Elson and Nilufer Cagatay (1999) in the paper they wrote after the workshop on pro-poor, gender- and environment-sensitive budgets. There are also lessons to be learned from gender initiatives that do not specifically focus on the budget. In the confines of this paper, however, the gender budget initiatives present sufficient challenge on their own.

The structure of the report largely follows the terms of reference in terms of topics covered (see Appendix A). I have, however, reordered the topics. I have also amalgamated the lessons from the 'country experiences' and 'successes' topics into both the description of what is happening and subsequent discussion within the other topic headings.

The rest of the report is divided into two parts. Part 1 is largely descriptive, and gives a brief description of what has happened in different countries. The stories provide the background for later references, in discussing other topics, to particular country initiatives. They point to significant differences between countries in terms of things like scope (sectoral, national or sub-national, revenue and/or expenditure), nature and range of roleplayers, tools, dissemination, objectives, and – most importantly – political context. The country descriptions are of different length. In part this reflects my varying knowledge. But I have also tried to say more about aspects of different countries that seem particularly relevant for this review. I have assumed that the reader has an understanding of the basic of gender budget activities. For those who have not, there are a range of documents which explain the ideas (see, for example Elson, 1999; Budlender & Sharp, 1998; Esim, 1995). Part 2 is more discursive. It draws on the descriptions of Part 1 to address the issues listed in the terms of reference.

## **PART 1: DESCRIPTION**

### **A brief outline of activities in different countries**

#### **Australia**

The Australian women's budgets are the longest surviving in the world and were the inspiration for several of the current initiatives. The first Australian women's budget was established in the mid-1980s shortly after the Labour Party came into power. At one stage there were women's budgets at federal level and in each of the territories and states. There are a number of thoughtful assessments of the strengths and weaknesses of the initiatives that are more critical than self-assessments by some other countries, but are useful as pointers to possible weaknesses elsewhere. Here I will draw out only a few of these points.

The Australian women's budgets were situated inside government. They were coordinated by the women's machinery (which would today be called gender machinery, or gender management system), but required significant work to be done by all other ministries. The role played by 'femocrats' (feminist bureaucrats) in taking the initiatives forward had both advantages and disadvantages. On the plus side, it was their hard work and commitment that ensured that the work was done and the frameworks developed. On the negative side, their capable management of the process weakened participation by women in civil society. As a result, there were very few complaints when the Women's Budgets were allowed to wither away.

In their heyday, the Australian Women's Budget statements were thick documents – the Commonwealth (national) document averaged 300 pages. To attract a wider readership among women's groups, the Commonwealth statement was, however, also issued in a shorter, illustrated format. In most cases the women's documents were released on budget day, as official budget documents. Victoria decided to issue their document separately so that it would not be 'lost' among all the other budget information, and so that the Women's Policy Co-ordination Unit, rather than the Office of Management and Budget could retain more control (Sawer, 1996:13).

The documents were thick because, in their heyday, they included a comprehensive statement from each ministry and department as to the implications of their expenditure (and sometimes revenue) for women and men. The statements were prepared according to standardised formats that were drawn on in devising the approach suggested in the Commonwealth manual (Budlender & Sharp, 1998). Standardised formats are the preferred approach for bureaucratic work, and also ensured that sector officials knew what questions to ask. However, the sheer bulk of the resulting document, and the comprehensive (but boring) standardised format, meant that the reader had to be committed to find all the really useful information they contained. The reader also had to be critical, as few sector officials were likely to criticise their own policies outright, even if they recognised the weaknesses themselves, which many did not. In general the women's machinery officials let the reports stand as prepared by sector officials, 'allowing departments to damn themselves with their own words!' (Sharp et al, 1990:6).

A related point is that the documents spoke about what was there in terms of policy and budgets, but did not speak about what had been cut. So, for example, there was no record in the Commonwealth document of the 1986/87 cuts to the budget of the Human Rights

Commission that is the arbitrator for the Commonwealth Sex Discrimination Act (Sharp et al, 1990:4).

The women's budget statements have been criticised for being only a reporting or accountability mechanism and thus having no impact on policy. This is perhaps too harsh, as it is possible that officials, in compiling the statements, became aware of weaknesses which they later attempted to correct. There were, however, also more explicit attempts to get gender integrated in policy. For example, in New South Wales the Women's Coordination Unit was given a formal role in the budgetary process that spanned several months of each year. However, Sawyer sees even this as being more about finding new initiatives for women than about detailed examination of the gendered effect of all programmes (Sawyer, 1996:14).

In the late 1980s Australia started moving towards programme budgeting. Some femocrats saw this as providing new opportunities for monitoring gender responsiveness. However, by the mid-1990s gender reporting had still not been included among the formal requirements laid down by the Estimates Committee.

With the change in government in the mid-1990s, there was less interest in government to continue the initiatives and some of them were abandoned. The less women-friendly government was one reason for their abandonment, but there were also others. New South Wales, for example, argued that the approach placed too much emphasis on funding and therefore decided to move from gender budgeting to gender auditing. In New South Wales and elsewhere, there was a perception that the returns from the Australian exercises did not warrant the enormous amount of work. This was particularly so given that budgets generally change relatively little from year to year in a stable country situation.

By 1997 only the Victorian, Northern Territory, Tasmanian and Queensland governments still had women's budget exercises and some of these were under review. Queensland and Victoria later also put an end to their exercise. One of the factors which protected the two surviving exercises was the presence of stable gender machineries and long-serving top staff (Sharp, 2000).

In 2000 Tasmania stopped publishing their women's budget statement pending a major review of output budgeting, leaving only the Northern Territory. Unfortunately, the Territory's report is one of the weakest, and reports mainly on activities by the Women's Policy Office rather than mainstreamed activities. More hopefully, with the elections approaching – and perhaps inspired by developments in other countries – the South Australian government is considering re-introducing a women's budget. Even at this stage there is evidence that the previous women's budget statements have left their mark. Thus the seven-page Appendix A of South Australia's Budget Statement for 2000/1 described the impact of the budget on families, while the nine-page Appendix B described the impact on women.

## **Austria**

Gabriele Michalitsch of the Institut für Volkswirtschaftstheorie und -politik has written articles and conducted lectures and workshops on gender bias in Austria's financial policies, including the national budget. Her work focuses on changes in policy since the take-over of the new government in February 2000.

## **Bangladesh**

Gender budget analysis in Bangladesh has been spearheaded by Kaniz Siddique, who was previously the key person from the Economic Affairs Division in the Commonwealth Gender Budget Initiative. Kaniz has been stimulating interest in gender budgets since her return to Bangladesh in March 1999. A new initiative, which will be based at a private university, should kick off in January 2001. The exercise will be conducted in collaboration with the World Bank and will receive funding from both Norway and the Netherlands. The first phase will involve a beneficiary assessment and incidence analysis, to serve as a baseline study. The second phase, planned for around 2003, will involve work with government on a gender-disaggregated budget.

Related, but less overtly labelled as a gender budget exercise, the Policy Research Unit in the Ministry of Health in Bangladesh has been doing pilot work linking gender-disaggregated beneficiary assessment with local service delivery. After exploratory discussions, it was agreed that the pilot would focus on three aspects related to delivery of the Essential Package of Services.

The work is being done in the context of the new sector-wide programmes being introduced in Bangladesh as well as many other developing countries. Barbara Evers of Manchester University has acted as consultant. At this stage the outputs and targets are linked to donor appraisal processes rather than directly to government processes. Thus while the country is moving – or being pushed – to output budgeting in respect of the full budget, at present this exercise focuses only on donor supported sector programmes. Evers' reports also point to the human resource, computer and other constraints on extending the exercise to the different levels responsible for health delivery.

The health work draws on a beneficiary assessment that took the form of a large sentinel survey of public perceptions of government services intended to serve as a baseline. There were, apparently, some questions raised as to why an international organisation was doing this work when there were competent local institutions. A weakness of the assessment in gender terms is that virtually all respondents were women. Comparison of women's and men's preferences and perceptions is thus impossible. A further weakness of beneficiary assessment more generally is that it usually ignores non-users. Evers suggests that gender-aware analysis would be useful in this respect in identifying gaps in the current approaches to service delivery. Evers' report is also useful in its discussion of how each of the Elson tools (see below) might be applied in a particular sectoral context (Evers, 1997:5-6).

## **Barbados**

Barbados was the third of the Commonwealth pilots. One of the important enabling factors in this country was the presence of a close friend of one of the Commonwealth Gender and Youth Affairs Department's staff members as a high-level secondee from the Central Bank to the Ministry of Finance. This person spearheaded the initiative in the country. Ultimately, however, his position as secondee could have brought some weaknesses in that he could too easily be labelled as an 'interfering outsider'.

The initiative began with the usual visit by a Commonwealth delegation to meet with key players. The second step was a workshop in April 1999 involving about three representatives from each of the Ministries of Agriculture and Rural Development, Health and Environment, Social Transformation, Education Youth & Culture, and the Attorney General. The workshop used the basic methodology developed during the Sri Lanka

training, and reflected in the Commonwealth manual. Participants thus developed the skeletons of reports for each sector on the basis of gender-targeted, employment equity and mainstream expenditures.

Participants were expected to complete their reports after the workshop so as to produce a composite publication. After concerns around time and work pressure, the ComSec commissioned a Barbadian based in London to complete the report. The final product is a solid piece of research that elaborates at some length on the skeleton produced in the workshop. However, the Attorney General section, which covers the police and thus gender violence, is missing from the report. This is disappointing as this is one of the few exercises to include the policing agency.

The report was written by the consultant, but with support from the ministries. The tone of the report is fairly academic and probably more attractive to the sophisticated gender analysts in the country than to government officials. There was some attempt to involve or inform gender activists about the initiative, but with limited success. At least one of the activists seemed to prefer to engage in this type of analysis within networks such as Development Action with Women for a New Era (DAWN) rather than engaging with government.

### **Botswana**

A representative of the United Nations Development Programme (UNDP) in Botswana attended the 1998 Southern African workshop organised by Unifem in Harare.

Subsequently, in May 1999, she, together with the Botswana Gender Ministry, organised a workshop on gender and budgets for local level planners, researchers and statisticians. A local (male) university lecturer and I facilitated the workshop as part of a series of gender sensitisation workshops being organised by the Gender Ministry for different groupings, including traditional leaders. The local facilitator was responsible for the report on the workshop, which included minimal information about the gender budget activities. Gender budget analysis was probably not included in any of the other workshops.

### **Brazil**

Agende, a Brazilian organisation, has worked on policy and budgets with central and federal government in the country, focusing on the ministries of Justice, Health and Work and Employment. The methodology which government uses to formulate budget has changed over the life of the project. This has added to the usual challenges of budget analysis and has resulted in a special focus on process issues. Agende has not focused specifically on gender, but has raised gender-related issues in the course of its policy and budget analysis.

### **Canada**

In 1993, the Canadian branch of the Women's International League for Peace and Freedom developed a women's budget in celebration of the League's 75<sup>th</sup> anniversary. The publication is based on five principles, all of which have a clear link with war, military and defence. The publication ends with a page that proclaims:

‘THE CHOICES ARE CLEAR

We can maintain the present course, or we can set a new agenda with new policies and programs. We can either:

Spend \$690 million to bomb Iraq in the Gulf War OR fund social and co-operative housing.... [other choices follow]

We choose a people's agenda over a corporate agenda. The resources exist to implement it' (WILPF, 1993:55).

The Canadian government does not have a formal gender budget initiative. However, there has been at least one case in which a government agency did work directly on a budget-related gender issue. As in the United Kingdom, the focus was on taxation rather than expenditure.

It was in the early 1990s that Status of Women Canada identified the taxation of child support as a gender issue. The institution worked with taxation and family law experts to develop guidelines and options for new policy and consulted with outside groups mobilising around the same issue. Eventually a legal challenge resulted in an official task force. SWC itself and outside organisations did not have the data and capacity to model the different options. However, by working with line departments, they were able to come up with a woman-friendly option that was accepted as policy (Karman, 1996:10-1).

Although it has not consistently focused on gender, the outside government Alternative Federal Budget (AFB) initiative probably has more to teach us than the above limited interventions. Several of the other exercises described in this paper started when a new, more progressive, government comes into power. The AFB, on the other hand, was established after the Liberal government introduced significant cuts in social spending. John Loxley has spoken and written about many of the possible learnings. Here I concentrate on the extent to which the AFB has focused in on gender.

The 1998 AFB included a review by Isabella Bakker and Diane Elson of how, analytically and practically, gender could be incorporated in budgets. The review did not examine to what extent the AFB had achieved such integration in the past. Loxley himself acknowledges weaknesses but notes that there have been 'considerable efforts' to bring in a gender perspective. One of the eight basic principles underlying the AFB is 'economic equality between men and women' (Loxley, 2000). Up until recently, there was a conscious decision not to have a separate discussion on gender, but rather to insist that it be integrated in other policy sections. There have also been ongoing attempts to ensure that sufficient women participate in the project. Yet while members of the key National Action Committee on the Status of Women (NACSW) have participated on an individual basis, NACSW has never taken an institutional stance in support of AFB.

In an attempt to address past weaknesses, AFB is planning the first major steering committee for 2001 to coincide with the national NACSW meeting. The 2001 publication will also, for the first time, include a section that focuses specifically on gender-related issues and proposals.

## **Chile**

Chile has gender budget initiatives in both civil society and within government. The inside government initiative is coordinated by SERNAM, the country's gender machinery. SERNAM, together with the budget directorate of the treasury and with the assistance of the Inter-American Development Bank, organised a seminar for public servants on mainstreaming gender in projects and programmes. Gender analysis of the budget is planned for 2001.

The UNDP is meanwhile supporting gender-sensitive budget initiatives in municipalities in coordination with the regional subsecretary for development. As in other countries, UNDP's

initiative was motivated by the increasing powers given to the subnational level and the hope that this could provide the basis for democratising the relationship between municipalities and the people who live in them. A consultancy, Exagrama, is involved in the process, under the direction of a reference group of experts. Unifem is providing support. The work is based on a previous project in 12 communities that utilised four indicators of gender equality – organisation, exercise of rights, social control and access to decision-making and public voice to defend rights.

The current initiative is looking at nine municipalities in four regions of the country. The municipalities were chosen on the basis of size, poverty, rurality and existing initiatives around gender equity.

### **El Salvador**

Movimiento de Mujeres Melida Amaya Montes is a women's organisation which is working on budget issues in El Salvador.

### **Fiji**

Fiji was the Pacific pilot for the Commonwealth's initiative. The usual initial exploratory visit was followed by training in March 2000. Guy Hewitt and Ranee Jamayaha of the Secretariat facilitated the sessions. Commonwealth support for the Fiji initiative was subsequently postponed following the coup and Fiji's suspension from the councils of the Commonwealth. There is, however, interest on the part of Fiji civil society organisations. In July 2000 the National Council of Women Fiji issued a statement on the mini budget which bemoaned the lack of gender specific affirmative action as well as the lack of recognition of the need for peace and national reconciliation. Civil society organisations have also made contact with general budget initiatives in other countries.

### **France**

The French government produces a gender impact statement that it issues together with the budget.

### **Germany**

A small group within Frauenforum, an NGO which is (or was) a member of Women in Development Europe (WIDE), has been working on gender budgets. In October 2000, the previous chief executive officer of South Africa's Commission on Gender Equality spoke at a seminar on gender auditing. A gender budget working group of women, mainly from Berlin, was formed in the same month.

### **India**

Diane Elson visited India in mid-2000 during her promotion tour for 'Progress of the World's Women' (Elson, 2000). During the visit, Unifem organised a workshop on gender budget analysis that was attended by government officials, researchers, and gender activists.

At the workshop Devaki Jain reported on a planned initiative of the Centre for Budget and Policy Studies and Karnataka Women's Information and Resource Centre (KWIRC) in Bangalore. The initiative is entitled 'Building budgets from below' and builds on the KWIRC's previous participatory district level gender audit. The partners have so far formed an association of elected local women politicians in four districts, and consulted with 30 organisations around building a coalition. The project proposal explains that the group will

work in the areas of (a) skills for planning utilisation of earmarked funds; (b) understanding the existing budget; and (c) drafting a dream budget. The project will, as a first step, look at how to utilise Danish funds that are allocated for utilisation by rural village women.

There are also some developments within government. Since the Elson workshop, and after follow-up visits by Unifem to top people in the Planning Commission, Finance Ministry, and Department of Economic Affairs, the government has agreed that the Department of Women and Child Development, with Unifem support, will prepare an annual chapter for the National Economic Survey. A local institute has been commissioned to prepare the chapter with inputs from key gender analysts. The Ministers of Women's Affairs and Finance have also shown interest in taking further steps in respect of gender budgets.

A researcher who has previously done budget analysis of the national Indian budget has recently started working for the United Kingdom's Department for International Development (DfID) in India and hopes to be able to promote the work from her new position.

### **Ireland**

Gender impact assessment is incorporated in the implementation of the National Development Plan, which is a multi-year expenditure plan starting in 2000. The government has drawn up gender impact assessment guidelines to guide the exercise.

### **Israel**

The Adva Center in Israel conducts analysis of budgets from various angles. It does not have a specific project on gender or women. However, in 1997 the Centre produced an (English!) analysis that looked at what the recently released budget meant for women as consumers and as workers. Using this basic framework, the document moves systematically through topics that include health, education child allowances, old age pension, unemployment compensation, labour and social affairs.

### **Italy**

In September 2000, the Equal Opportunity Commission of Italy sponsored an international workshop on gender auditing of government budgets. The main sessions focused on experiences in Australia, United Kingdom, the European Union and three African countries (Uganda, South Africa and Tanzania). The event included a round-table debate with the participation of Italian government authorities and consultants in charge of drafting or analysing budgets at local and national level. The event was intended primarily as an information-sharing event and the majority of participants were academics. However, the programme included practical sessions run by Rhonda Sharp of Australia and Sue Himmelweit of the United Kingdom.

### **Kenya**

The Canadian International Development Agency (CIDA) provided funding for a three-year initiative in key Kenyan ministries aimed at mainstreaming gender in public investment plans and recurrent expenditure, gender responsive planning, collection of gender responsive data, development of ministry-specific tool kits, and translating the Beijing Policy of Action into a policy matrix. The Collaborative Centre for Gender and Development has played a key role in the exercise. The legal NGO, FIDA, has also played a role.

University lecturers who are members of the Centre served as consultants and coordinators of the project. The NGO coordinator of the project was a specialist in gender and education and learnt the importance of identifying and networking with specialists from other institutions. Those they have worked with include planners, economists, analysts, statisticians, researchers and professionals in a variety of disciplines. To date the work has focused on expenditure at the national level. DFID, SIDA and the Royal Netherlands Embassy have expressed interest in funding a further three-year programme that will look in more detail at engendering the national (and perhaps subnational) budget/s and the PRSP.

The chosen ministries for the first three years were Agriculture, Health, Education, Public Works, Industrial Development, and Local Authority. The entry points were the ministry gender focal persons but much of the analytical sectoral work was done by the economist planners in target ministries together with a researcher. The list of issues covered suggests that the gender-responsive data element focused mainly on internal issues such as participation of women and men in ministries, training opportunities, use of skills, remuneration, and benefits. However, the broader analysis is more externally focused.

The Centre and FIDA-Kenya together produced a concept paper entitled 'Translation of the Beijing Platform for Action into the 1998/99 Kenya National Budgetary Process. Gender trainers from the Centre developed frameworks for engendering the public investment programme (PIP) and ran a half-day workshop for officers responsible for the PIP. The Centre also developed a concept paper on restructuring the civil service, for which salaries account for 80% of the budget in most sectors.

The initiative received strong support from the previous (male) director of planning and current permanent secretary. However, at a lower level already overworked civil servants were often unavailable when the Centre needed them. Another reported obstacle was that the targeted officials had to consult their superiors before they could release information or participate in other ways. There were further difficulties with some senior officials when draft reports were submitted.

Despite these difficulties, already in the first year there were substantial achievements. These included the incorporation of some aspects of the project's concept paper in the 1998 budget and workshops with non-government people. Later, the Centre lobbied with the secretariat to ensure that a gender expert was seconded to the team responsible for developing the poverty reduction strategy paper (PRSP). As a result gender was identified as one of the thematic areas and the Centre itself was asked to provide expertise as to house the Nairobi District PRSP secretariat. The Centre is also working with other women's organisations to ensure women's participation at all stages and levels of the PRSP process.

As is clear from the above, activity has not been confined to civil servants. The Centre, together with the women's organisation Friends of Esther & Deborah, organised a workshop on behalf of the Kenya Women's Political Caucus in June 1997 shortly before presentation of the 1997/98 annual budget estimates. In 1998 members of the Women's Political Caucus participated in a post-budget day group analysis of the gender responsiveness of the national budget. Members of the project participated in and distributed materials at the Economic Reform Forums organised by government.

In a separate venture, the Inter-Parliamentary Union organised a regional workshop on 'Parliaments and the budgetary process including from a gender perspective' in Nairobi during May 2000. The workshop was organised in collaboration with Unifem and the Commonwealth Parliamentary Association and participants were invited from close on 20 countries in Anglophone Africa. Of these countries, at least nine have a gender budget initiative of some kind. Marilyn Waring of New Zealand and Mbaye Diouf of the United Nations (UN) Economic Commission for Africa dealt with the gender aspects. The regional seminar was preceded by a three-day workshop for Kenyan MPs. The three-day workshop did not specifically focus on gender issues although the summary of proceedings notes that the budget 'should also provide adequately for marginalized groups such as women and the handicapped. Some participants felt this was not currently the case' ( Inter-Parliamentary Union, 2000b).

### **Lebanon**

The regional office of Unifem in Beirut recently organised a one day workshop for UN gender focal points on gender budgeting and auditing.

### **Malawi**

CIDA is driving the very new gender budget initiative in Malawi. The impetus came from the woman responsible for the Malawi office in Ottawa. The initial idea was that the initiative should be situated within government, which is CIDA's primary partner in Malawi.

The first step was to commission a Malawi Gender Aware Country Economic Report, based on Diane Elson's theory. The next step occurred in August 1999 when a Malawian university economics lecturer-researcher and I were commissioned as part of a multi-donor consultancy on macro financial support to the country. Our consultancy was seen as peripheral to the main focus by almost all players. Nonetheless, it provided the opportunity to test the feasibility of conducting gender budget analysis across key ministries through documentary and interview techniques. Our report suggested that such analysis was definitely feasible, but that CIDA's initiative should focus on non-government rather than government players in the first stages. We made this recommendation on the basis that introducing yet another donor-driven change in the midst of the many other reforms happening in government at that time would hinder interest and sustainability.

This suggestion received support in further consultations with both NGOs and government. These consultations revealed that both sides did not feel comfortable about working together. From the government side, as in many other countries, there was some suspicion about NGO intentions. From the NGO side, there was a fear of being stifled and threatened.

The project has been fairly slow to get off the ground, but is still on the agenda. A planning meeting was held in mid-2000 and a shorter, simpler and updated version of the 1999 research has been prepared to popularise the idea. The South African workshop materials (see below) have also been adapted for use in planned training activities.

The Ministry of Gender Affairs, Youth and Community Services is very interested in the initiative. Indeed, the recently developed National Gender Policy commits government to developing a gender budget. There is interest from players in parliament, including the Finance Committee that had sight of the 1999 report. From the side of the Ministry of Finance there is support for the usual non-gender-specific budget reforms, including public participation in the budget process. To date the main form of public participation appears to

be the Budget Breakfasts that occur shortly after the budget is announced. Participants in these breakfasts complain that they serve little real purpose as they occur too late in the process to have an impact.

## **Mauritius**

In February 2000, UNDP Mauritius organised a workshop on gender budgets for Mauritius, Seychelles, Comoros and Madagascar. The initiative was inspired by the two regional workshops organised by Unifem in Harare in late 1998 and late 1999. However, unlike the Southern Africa workshops, participants in the Indian Islands workshop were primarily from government.

In May 2000, I was invited back to Mauritius to assist the Ministry of Women, Family Welfare and Child Development in taking the initiative further. The consultancy was badly timed for a number of reasons. Firstly, no-one from the two-person Gender Bureau in the Ministry was available. One of the people had recently retired and was waiting for political and bureaucratic approval of her continuing in the post. The second person was attending another workshop in Botswana. Secondly, the week of the consultancy coincided with a COMESA meeting and the week after the consultancy Mauritius was to be host to an international gender gathering. Thirdly, the Ministry as a whole was hosting at least four other consultants at the same time. Finally, the UNDP intern who had been responsible for facilitating the gender initiative had recently left.

Despite the difficulties, two Ministry staff and I did some work with four sectoral ministries – Education, Social Security, Health and Agriculture – using the Commonwealth manual method as the basic format. Small teams from each of the ministries compiled draft reports on this work. These do not seem to have been finalised into a composite report to date.

## **Mexico**

In 1999 a group of women NGO leaders and researchers in Mexico City conducted a study of federal programmes and expenditure in the area of reproductive health. They used the Program of Action of the International Conference on Population Development as a basis. Subsequently, the NGO Equidad de Genero (Gender Equality) held budget workshops that focused on the needs of poor people. Fundar Center for Analysis and Research, a relatively new policy research NGO established in January 1999, partnered with Equidad to provide the background research and analysis. By 2000 the two partners had drawn in about 45 women NGO leaders, many of whom wanted to have similar budget research projects within their own states and municipalities.

Equidad and Fundar have a two-year project plan, funded by Ford Foundation, to support women leaders in researching and understanding local budgets and using their knowledge in advocacy. The initial phase involves one research team in Mexico City and three teams in states. The project plan provides for a bimonthly email bulletin, two annual public budget workshops and four manuals. The focus will be on both social spending and citizen participation in budgets.

2000 was the first year of the project and was dedicated to research. Advocacy will begin in the later part of the project. During 2000 Fundar was also researching the government's poverty eradication strategy from a gender perspective. In addition, they have started discussions with a government initiative to analyse how public programmes affect women, and hope to work with Unifem on building this into the strategy of the government which

comes into power in December 2000. The work will include interaction with the statistical bureau.

The National Women's Commission is responsible for a second Mexican initiative, which is located at federal district level. The objective of the programme is to increase awareness among public servants of the administration's responsibilities in respect of inequities resulting from their programming and budgeting processes. While the target is public servants, civil society organisations have also participated. As a result of the initiative, the ministries of health, education, work, governance, social development and agriculture have signed a convention. A number of programmes and budgets within the different sectors have also been revised.

## **Mozambique**

Financial support for the Mozambique initiative was provided by the Swiss Development Corporation. One of the first steps was the translation by Gedlide, a gender NGO headed by an ex-government minister, of most of the chapters of the first South African *Women's Budget* book into Portuguese. A second step was the organisation, together with the Ministry of Finance, of a two-day workshop for Finance officials. Gedlide provided the gender input at the workshop and I provided input on budgets. Organisation of the workshop was greatly facilitated by the fact that the two top officials in the Budget Office were women, who were themselves keen to integrate gender in the government budget.

After the workshop the head of the Budget Office collected statistics on the numbers of women and men in the public service. These were included in the public documentation for the budget tabled in 1998. In September 1998, I was asked to work with Ministry officials in developing a gendered analysis of budgets in three key ministries – Education, Agriculture, Health and Labour.

Working from within the Ministry, we had easy access to internal documents. This included details about individual donor projects. This was important given that donor funding accounts for a significant proportion of Mozambique's government budget. We also visited the four chosen ministries in an attempt to get background statistics on the context and delivery. Here there were big differences between ministries. For example, there were fairly good statistics in Education but very little in Labour. Even in Health there were important silences. For example the family planning statistics covered only married women. With the donor finances, a major problem was that we had no access to information on the substantial amounts that, as in many other countries, are off-budget.

A second, institutional, problem was limited involvement by the Ministry of Finance. Initially three budget officials were allocated to work with me. Two of the officials soon went off to do other work. The one who remained was a good partner as she had excellent English and research skills. The experience does, however, raise questions about sustainability and about the capacity and willingness of ordinary budget officials to undertake this type of analysis.

At present there appears to be little happening within government. At least part of the reason lies in the departure of the two top women in the Ministry of Finance. Gedlide has submitted a proposal to restart the process to the Minister and is awaiting a response. The NGO has, however, meanwhile continued to work in other ways on the issue. Activities include a seminar with parliamentarians who are members of the Commission on Social

Issues, Gender and Environment, and general work on gender within the Ministry of Health at national and provincial level. In 2000 the Ministry of Agriculture and Rural Development for the first time allocated a specific budget for activities related to gender issues.

## **Namibia**

Namibia's Gender Policy of November 1997 states that gender should be integrated into all government policies, processes and programmes. This statement provided the opening for the idea of gender-sensitive budgets. Sida supported the process on the basis of their existing programme of support to the Namibian Ministry of Finance and the presence of a long-term Swedish consultant in the ministry.

The first practical step in this initiative involved a workshop in Stockholm in December 1997. Diane Elson, Rhonda Sharp and I were contracted as consultants to run the workshop, and two participants from Tanzania (one NGO, the other Ministry of Finance) and two from Namibia were also invited. One of the Namibian women shortly afterwards moved out of government employ. Other participants included the two Swedish gender consultants who were to be sent to Namibia, Sida staff and Swedes from other agencies.

The subsequent analysis in Namibia focused on two ministries – Education and Culture, and Agriculture, Water and Rural Development. The report also included a chapter on gender and economics which spoke about the shift from women in development (WID) to mainstreaming; paid and non-paid work; equality and efficiency; gender and macroeconomics; gender and state budgets. The report acknowledges that it draws heavily on the South African non-governmental work. It does so in the approach, which involves policy analysis. But it also does so in content as, because Namibia was for long treated as South Africa's 'fifth province', there are strong similarities in the Namibian and South African systems and situation.

The report notes that, while there is no specific earmarking of funds for affirmative action or women's projects, the National Planning Commission requires that the Project Implementation Forms that must be attached to requests for capital funds require a comment on 'gender impacts'. However, examination of these comments revealed that they were 'rather vague' (Stark et al, 1998:49).

The consultants' report on the mission notes that the main objective of the Swedish assistance was 'to assist the Namibian authorities in the preparatory phase of the exercise. The integration of gender analysis in the Namibian state budget is a long-term undertaking, which will be carried out in Namibia, by Namibians, and Swedish support is only envisaged during the very first step in the process' (Stark et al, 1998:3).

The initiative does not appear to have gone further than this first step in the ensuing years. However, towards the end of 2000 the Namibian Ministry of Women Affairs and Child Welfare was looking for a consultant to conduct training for around 30 financial advisors in the different ministries and departments of government.

## **Norway**

In Norway the Ministry of Children and Family Welfare has done some gender analysis of the budget.

## **Peru**

There are two gender budget initiatives in Peru. The first is part of a bigger project on 'Budget transparency for better governance' supported by the Ford Foundation. The gender aspect of this project focuses on the Ministry of Women and Human Development, which is the national machinery for women. A university-based team collected information both from the Ministry of Economics and Finance and from the various institutions that participate in programmes and activities relating to women. Expenditures were classified into three categories: generation of income, literacy, reproductive health and nutrition, gender equality, and institutional development. Other aspects of the overall project focus on environment, youth and defence.

The second project is a pilot being carried out by Centro Flora Tristan with the support of Diakonia and Unifem. The project focuses on municipal budgets and is targeted at women councillors in provincial municipalities and districts in urban and rural areas. To date, the initiative has involved 40 municipalities in the coastal, mountain and forest regions of the country. The initiative kicked off with a preparatory workshop for a regional meeting of women in local government.

## **Philippines**

The Philippines gender and development (GAD) budget, like many others, was inspired by Australia's women's budget. It is probably the most institutionalised initiative outside that of Australia. Like Australia's, the initiative is centred inside government and led by the gender machinery in the form of the National Commission on the Role of Filipino Women (NCRFW). But, unlike initiatives elsewhere, the GAD budget as introduced in 1996 is very specific as to what is required – it states that every government-related agency must allocate at least five per cent of their budget for gender and development. Proponents were aware of potential criticisms that specifying a percentage as small as 5% could reinforce women's marginalised access to resources, but proposed a specific amount to avoid vague and unmeasurable implementation. The GAD budget was introduced with support from the top, including President Ramos himself.

The GAD budget was seen as a strategic way of ensuring funding for the Philippine Development Plan for Women (PDPW). This Plan should, ideally, have been presented to Congress for approval and allocation of a related budget, but there were fears that Congress was not sufficiently gender-sensitive to give this support. Without the GAD budget, implementation of the Plan would thus have been largely dependent on donor funding. In fact, the first gender budget related legislation, Republic Act (RA) 7192 of 1992, specified only that a certain portion of official development assistance was to be spent on women-related programmes and projects. The 1996 measure extended this to all government agencies.

Since then there have been further developments. Since 1998 all agencies have been required to formulate GAD plans and submit these to the NCRFW for approval. NCRFW Management Committee members now sit in on the technical budget hearings conducted by the Department for Budget Management. They also sit in on Congress meetings where agency officials defend their budgets. The GAD budget requirement has also been extended to local government units (LGUs), although there is some controversy as to whether it covers the full budget there or only part of it.

NCRFW monitoring of the GAD budget revealed that in the early years a large portion of the GAD allocations was spent on women-specific projects responding to practical needs. The second most popular type of allocation was for setting up institutional mechanisms for GAD. The smallest amounts were spent on mainstreaming. Further, while the number of agencies observing the GAD budget requirements has increased over the years, many of the over three hundred national agencies still do not report and even more do not reach the 5% minimum. By 1997 the GAD budgets accounted for less than 1% of total appropriations. The bulk of the amount was accounted for by Health and Agriculture. Finally, some of the allocations are somewhat bizarre – the most notorious relating to ballroom dancing lessons for female officials of the department concerned.

The NCRFW has tried several different ways of assisting agencies to understand what is required, in particular in respect of mainstreaming and ensuring that existing programmes are gender-responsive. Some of this work has been funded through CIDA's broader programme of support to the agency. One attempt involved a question-and-answer booklet. The booklet takes a fairly gentle line. It states: 'While activities such as ballroom dancing and livelihood skills training for the agencies' or LGUs' women workers may benefit women, they may not respond to the priority gender issues being addressed by the agencies or LGUs'. A more recent directive that takes a harder line in stipulating unacceptable allocations has reportedly met with some resistance.

Within the NCRFW there is a recognition that the 5% itself is not all that important. The important thing is that the agency should have a GAD plan and see the GAD budget as the means to implement the plan rather than as an end in itself. Ultimately, when the agency's entire operations and budget are gender-responsive, they can claim that their GAD budget is 100%.

The NCRFW provides technical assistance to agencies in devising their GAD plans and budgets. The NCRFW is a larger and stronger organisation than the gender machinery in many other countries. Nevertheless, it is far from large enough to service all the hundreds of central agencies, let alone the LGUs. In at least some LGUs, women councillors have latched onto the idea and pushed for their own area-specific gender budget ordinances. But there are many others where little has happened.

As noted above, the GAD budget is primarily a within-government exercise, although the NCRFW has called on civil society partners for assistance, for example with evaluation. A more recent exercise, initiated by the Asia Foundation, focuses more on civil society. It also focuses on the local level. During the preparatory phase, this exercise was discussed with the NCRFW, who were supportive for a number of reasons. Firstly, by focusing on local level, the new exercise will provide support where the NCRFW has limited ability to reach. Secondly, the Asia Foundation exercise introduces ideas from gender budget exercises elsewhere in the world. It asks what happens to the 'other 95%' of the budget, and argues that, until one understands the answer to this, it will be difficult to plan to use the 5% GAD budget effectively. This approach ties in well with the NCRFW's understanding of what the GAD budget is about.

In the first phase the Asia Foundation exercise involved action research in three local governments, plus a background paper discussing the context for gender budgets at local level. Two of the pilot LGUs are ones in which there is a strong woman councillor, based in a local NGO, who has already been active in pushing gender issues. The partner in the third

LGU is a people's organisation that has done participatory training around budgets for local officials and citizens. One key aspect of the next phase of the Asia Foundation project will be capacity building around advocacy on the basis of the research findings.

The regional Unifem office hopes to work on a parallel initiative with the NCRFW, Department of Budget Management and National Economic Development Authority to investigate possibilities of institutionalising a gender budget approach which moves beyond the 5% GAD budget. An initial one-day seminar during June 2000 introduced the '95%' approach to NCRFW and other officials.

### **Russia**

The Open Society Institute is supporting a gender budget initiative.

### **Rwanda**

Following the establishment of a Unifem-supported Gender Desk in the Rwanda Parliament, a seminar on gender budgets was organised. The seminar resulted in specific budget allocations for women's activities in the most recent budget. There has, to date, been no analysis of the extent to which the rest of the budget is gender-sensitive.

### **St Kitts and Nevis**

The original intention in the Commonwealth initiative was to have four pilots, one in each of the Commonwealth regions. St Kitts and Nevis was added as a second Caribbean pilot after those involved in a ComSec project focusing on the gender management system expressed strong interest in working on budgets. Raneer Jamayaha of ComSec took the main responsibility for training and support. One result of the intervention was that the Ministry of Community and Social Development and Gender Affairs was able to argue successfully for a six-fold increase in the allocation for the gender unit.

### **Scotland**

After nearly a decade of publishing an annual report on the position of women in Scottish life, the information research and networking organisation, Engender, were invited to a meeting with the Minister of Finance to discuss the relationship between policy and budget. In late 2000, the government agreed to employ someone within the Finance Department to advise government on how to initiate gender impact analysis. Government also agreed to establish a gender advisory group with representation from Engender, other NGOs, the Equal Opportunity Commission, civil servants and politicians.

### **South Africa**

The section that follows on South Africa is longer than that on most other countries. The length reflects my more in-depth knowledge both of what has happened and some of the possible reasons for success and failure. The length is not meant to suggest that South Africa has been more successful, or done more, than other countries. In truth, it seems that the South African experience has sometimes been mythologised and seen as far more powerful and important than it is.

The South African initiatives are closely linked to the end of the apartheid era, and the introduction of a Constitution and ethos that put race and gender discrimination among the most important issues to be tackled. The idea of examining budgets from a gender perspective was raised during the negotiations that preceded the first democratic elections.

It was introduced officially when Pregs Govender, one of the more than 100 new women MPs, proposed it during the budget debate which followed soon after the elections.

The Women's Budget Initiative (WBI) was established in mid-1995. It was a collaborative venture of the Gender and Economic Policy Group of the parliamentary Committee on Finance and two policy-oriented research NGOs. The initiative was seen as non- or extra-governmental on the understanding that MPs are meant to represent civil society and monitor and direct government. We hoped that by linking researchers and MPs, the researchers could be assured that their work would be taken forward into advocacy while the MPs would have a solid basis for their advocacy. In addition, the approach from the start was for the core WBI members to draw in others to participate as researchers and reference people. Further, we did not restrict ourselves to economists, but rather promoted an inter-disciplinary approach, and as wide as possible spreading of the skills and ideas.

The South African group was aware of the Australian and Canadian initiatives, but drew also on trade union experience of analysing budgets from a worker perspective during apartheid. From the outset, there was a clear policy of integrating gender analysis with an analysis of race, class, geographical area and other axes of disadvantage.

In the first year the initiative was funded through the core funding of one of the NGOs, sourced from the US Agency for International Development and Ford Foundation. In subsequent years the Initiative has received support from the Netherlands Embassy, Commonwealth Secretariat, Ford Foundation, Unifem, Charles Stewart Mott Foundation, Oxfam-Canada/Novib Gender and Development Fund, and GTZ Pilot Project Gender.

In the first year the WBI analysed a limited number of national votes, public sector employment and taxation. The votes were chosen so as to span both social and economic sectors to make the point that there were gender issues everywhere. When the first year proved that the work was possible and that there was widespread interest in what we were doing, the pilot was extended. By the end of the third year we had analysed all 26 votes of the national budget, as well as some related issues. In the fourth year we looked at five case studies of local government, at donor funding, and at the gender implications of allocations for job creation. In the fifth year we had three papers on different aspects of revenue, as well as a longer paper which looked at how national, provincial and local spheres interacted in terms of policy-making, allocation of resources and implementation of health services.

The research was published as a series of books or, more recently, papers. Because we knew that the language and level of detail of the original papers would make them inaccessible or unattractive to most readers, we produced a series called *Money Matters*. The series simplifies and shortens the material so that it is accessible to a second-language speaker with about ten years of education. In order to reach those who seldom read, we developed a set of workshop materials which can be used either to run stand-alone workshops, or for insertion into workshops on budgets, gender or particular sectors. In working on these materials we established a very valuable relationship with the Gender Education and Training Network, an NGO which conducts training inside and outside government in South Africa and beyond. We have recently signed a contract with Unifem to work with people from other Southern African countries to adapt the materials for regional use.

In addition to the extra-governmental WBI, South Africa served as the first pilot for the ComSec initiative. For two years I worked with the Department of Finance preparing gender-related material which was incorporated in the budget documents tabled on budget day. The Commonwealth Pilot also included some other activities, such as input on gender at meetings, training in one of the provinces and preparation of a discussion on gender budgets. (This was never published. The reason could be that the Department never managed to get any other papers together for the proposed discussion paper series.) Subsequently, another province independently took up the idea of gender budgeting and organised input for their most senior decision-makers and training for middle-level officials in all departments.

At present, the government initiatives are either dormant or dead. There is a range of reasons for this, some of them not directly related to gender budgets or even gender. However, one of the more direct reasons has been the departure of supportive key players such as the previous Deputy Minister of Finance, a British consultant in the Budget Office, and Pregs Govender's maternity leave during the early months of 2000.

More generally, possibilities of influencing government are more limited in 2000 than they were in the early years of the new democracy. In another context, Marion Stevens (2000) uses the term 'soft boundaries' to refer to the easy access which South African activists had to people in government and parliament after the 1994 elections given that all had so recently been together in the struggle. Several years later the boundaries have hardened, and government itself is no longer so ready to do everything differently. Further, as in many other countries, central government officials are struggling to cope with implementing many other new procedures and many have no time for what they see as 'extras'. In the case of the province, the initiative seems to be (temporarily?) stymied because the director-general, who promoted the project, has been stripped of some of his powers by the new Public Finance Management Act.

The outside government initiative continues, but has weaknesses. Perhaps the greatest weakness is the lack of advocacy. One reason for this may be that the research does not spell out clearly enough a few key issues that could form the basis of advocacy. A second reason could be that, especially during the early years, some of the issues were taken up without advocacy when Ministers or officials who had the necessary power read and themselves acknowledged the issues raised. Similarly, in at least two training workshops for officials, participants left saying they were going back to their offices to implement changes that they had realised were necessary. A third reason could be a general weakness in civil society in finding ways of influencing policy from outside now that the simple opposition tactics used during apartheid are no longer appropriate. A fourth reason is the difficulties being experienced by virtually all parts of our gender machinery at present.

The idea of gender budget analysis has, however, become quite well-known in the country, even if there is often a lack of clarity as to what it means. Some organisations without direct connections to the WBI players have established their own initiatives or called on the WBI to provide assistance. One example is where a local government support programme in one of the provinces organised gender budget training for councillors and officials involved in their programme. A second example is the request from a gender advocacy organisation that we look at what resources government was allocating for the implementation of a new domestic violence act. A third example is universities that have incorporated gender budgets into either their standard teaching programmes or the courses offered for non-traditional

students. A fourth example is a request by the finance committee of the legislature in one of the provinces to help them with a gender critique of the budget for incorporation in their report, plus requests for training of provincial parliamentarians in all provinces. A fifth example is parliament's commissioning of one of our researchers to conduct more in-depth analysis of the budget vote for parliament. A final example is that the need for gender analysis of budgets is regularly included in policy proposals prepared by gender activists both within and outside government.

The WBI has inspired initiatives that look at the impact of the government budget on other groups, such as children and the disabled. One big difference between these initiatives and the WBI is that they employ a simple 'special interest group' argument whereas the WBI argues that it is the conventional approach to economics, and in particular the blindness to the care economy, that is responsible in large part for policy and budgets not being gender-responsive.

### **Spain**

The government of the Basque Country has shown interest in introducing a gender sensitive budget approach. In 2000 there were two initiatives which moved the process forward. The Basque Country's women's office, Emakunde, in partnership with the education information technology company, Infopolis, established a virtual library of materials on gender budgets. These materials are available on the web ([www.infopolis.es/usuarios/bibliotec.htm](http://www.infopolis.es/usuarios/bibliotec.htm)). In addition, Rhonda Sharp was invited to provide a briefing on gender budgets to the President of the Basque Country, his Finance Minister and senior government officials.

### **Sri Lanka**

Sri Lanka was the second Commonwealth pilot. The choice of this particular Asian country was partly motivated by the presence of Raneer Jayawardene, previously of the Sri Lanka Central Bank, in the Commonwealth Secretariat Economics Affairs Division. But the choice was also useful in illustrating the benefits of a social services-friendly government policy for poorer women and men even where gender is not an explicit aim at the outset.

The initiative commenced with the usual exploratory visit. During this visit it was agreed that the Ministry of Finance would be the lead agency. The Ministry of Women's Affairs was happy with this position given the resource constraints of her ministry.

After the exploratory visit, Rhonda Sharp and I conducted training of government officials during April 1998. Participants consisted of a team of officials from each of Education, Health, Agriculture & Lands, Social Services and Industrial Development. The initiative as a whole was coordinated by the Budget Department of the Ministry of Finance under the leadership of a committed gender activist and economist.

For the Commonwealth team Sri Lanka served as the testing ground for the approach which was later formalised in the Commonwealth manual. For some of the participants the training seemed to be their first exposure to gender issues. Some participants argued strongly during the first days that there was 'no discrimination' in the country. By the end of the workshop there seemed to be general agreement that there were issues that needed to be addressed in all ministries. One of the most important sessions of the workshop involved input by a gender activist and researcher from one of the local NGOs, who clearly was more able to convince many of the participants than we, as outsiders, were.

The workshop was followed by backup visits by Ranee Jamayaha (sometimes during her personal leave!). The Ministry also employed a consultant who coordinated the sectoral teams activities in developing their reports. Further work on the reports included special surveys to obtain gender-disaggregated data on service delivery. An unpublished document details the findings on the basis of 1996 and later budgets. The final report, published with Sri Lankan funds, focuses on recurrent spending in 1996. Both reports also look at public service employment.

One immediate concrete output of the Commonwealth initiative was specific reference to women's contribution to the economy in the 1999 Budget Speech. Another was a long list of indicators. There was some discussion during one of Ranee's visits around the possibility of introducing the gender budget analytical tools into the curriculum of the Sri Lanka Institute of Development and Administration and of introducing gender analysis into appraisal for the Public Investment Programme. It is not clear if these were followed through. At present, it seems, the Sri Lankan initiative is dormant.

The Ministry also requested assistance from the Commonwealth for one or two follow up 'projects' to correct gender imbalances, with particular focus on poorer people and women. This request was encouraging in showing recognition of gender imbalances previously denied. It was disappointing to the extent that the purpose of the exercise was to convince government that mainstream budgets should be gender-responsive.

As consultants, we experienced some tension during the training given that the country clearly had internal expertise. For example, before the mission the Ministry developed informative papers in response to several of the terms of reference drawing on research by local institutions. The evaluation revealed very mixed responses to examples from South Africa and Australia. Some participants said these were among the most useful components. Some found them least useful. Several suggested that we should have used Sri Lankan examples. This was something we simply did not have the knowledge to do.

## **Switzerland**

Switzerland has done much more in gender budgets than most other European countries. In March 1994 the trade union of public employees commissioned a study on the direct and indirect impact of cutting the budget deficit on women. The study, published in both full and more popular form (Bauer and Baumann, 1996), was undertaken by a social and labour studies unit and co-financed and co-edited by the trade union and the Swiss Conference of Equal Opportunity Officers. The Equal Opportunity Officers (EOOs) are government officials who operate at national as well as sub-national level. They were, in most places, put in place after adoption of the equal rights law and lobbying by the women's movement. They are, like the gender machinery in most countries, overworked and under-resourced.

The study analysed three issues in respect of public funding:

- Effects on employment of women and men both in the public sector and beyond;
- Effects on women and men as beneficiaries of state services; and
- Effects on non-paid work of women.

The third aspect was the most innovative methodologically, but also the one that the researchers found most difficult. The study tried to identify expenditure which would probably have an impact on unpaid work done by women in respect of care of children, old

and ill in private households. At the federal level, they could identify only 0,5% of expenditure with clear effect, while at cantonal level it was 20%.

The study was disseminated through meeting at cantonal and communal level and within parties and trade unions, and at EOO meetings. Since the first study, there has been a range of national, cantonal and communal level initiatives started by women's groups, EOOs, MPs, and trade unionists. Basle is most advanced, and the parliament there has instructed the government to take forward the analysis.

Motions similar to the Basle one as well as other initiatives exist in Zurich, Aargau, and St Gallen. For example, a study commissioned by Zurich City's EOO for its 10<sup>th</sup> anniversary showed that the financing of women's projects increased between 1993-1998, but was later dramatically reduced. The financing of women's projects undertaken by civil society organisations was cut three times more than the cuts of the total budget and ten times more than the reduction of the social department. In the canton of Zürich, a motion by a social democratic MP asking that government report on the costs imposed by men or women on the canton, provoked a motion by a right-wing MP asking how much old people, young people and foreigners cost public finance. Both motions were accepted and the government has two years to report.

The Swiss gender budget initiatives are strongest where there is support from progressive political parties and parliamentarians, collaboration with and lobbying by women's organisations, and strong EOOs. The church, and women's groups within the church, have also become advocates of gender budget analysis. Outside of the EOOs, government is usually less enthusiastic about the initiatives. Finance departments, in particular, have resisted the idea of gender budget analysis and question the methodology of the original study. In Basle, the finance department argued, further, that the analysis would be too costly and that it was not the task of government to interpret and 'politicise' the data in the budget. Activists hope that technical lobbying and working through EOOs will help to overcome this hurdle.

However, one of the difficulties for Swiss activists in this arena is that the system of budgeting differs between the levels. This has made it more difficult to take the experimental work done at national level to the sub-national. A second challenge is the shift to New Public Management. This shift will change the way budgets are made and drastically reduce the unusually high level of budgetary decision-making power which public representatives and even the general public enjoy in Switzerland. Those involved feel that New Public Management offers some opportunities, but the fluidity itself makes intervention more complicated.

A third problem is the time-lag in statistics, which leads to arguments that the research is of no use for policy- or budget-making. So, for example, the Zurich EOO commissioned a study but did not publish it because of statistics considered too outdated.

## **Tanzania**

The Tanzanian gender budget activities were initiated by an NGO, the Tanzanian Gender Networking Programme (TGNP). They drew inspiration from both the South African and Australian initiatives. At this stage it is one of the most developed initiatives with activities spanning government and civil society.

One of the first events was a workshop in September 1997 which brought together TGNP's allies in the other organisations which form part of the Feminist Activism Coalition as well as a few gender activists from government. I co-facilitated the workshop, which covered the basic concepts of gender budgets and looked at what the Tanzanian initiative could learn from South Africa and what should be different.

Over the ensuing years TGNP has undertaken or commissioned research on four national sectoral ministries (Education, Health, Agriculture and Industries and Commerce), on the central Finance Ministry and Planning Commission, and on the budget process. It has also done some research in selected districts. For most of the sectors TGNP teamed a government official from that sector with a non-governmental researcher. A gender activist university professor was commissioned to supervise the research. This approach was part of their strategy of reaching key actors, creating openings, and building alliances. The findings of the research have been distributed as mimeos and should appear shortly in book form. TGNP has also produced a more popular and shorter version of some of the research in 'Budgeting with a Gender Focus'. The booklet is currently being translated into Kiswahili.

Approximately a year after TGNP embarked on their project, Sida started funding a parallel exercise in the Ministry of Finance. Sida Tanzania was keen to learn from the lack of sustainability of the Namibian exercise and wanted to build local capacity. I was asked to conduct an exploratory mission in which, together with a few gender activists within government, I interviewed government officials and planned the way forward. My next visit was for a training workshop for government officials from selected ministries. After some discussion, Sida and government agreed that TGNP should provide input at this workshop on key gender concepts and on how these are translated in the Tanzanian context. The workshop resulted in a report along the lines of the Commonwealth manual. It is unclear if there was significant impact beyond consciousness-raising that gender was something that people should not only know about, but should also use in their daily work.

From beginning 2000 things moved more quickly. Near the beginning of the year Sida and the government recognised that TGNP was well placed to act as ongoing consultant to the Ministry of Finance in respect of gender budgeting. Six pilot ministries were chosen, many of them matching those in which TGNP had conducted research. Training workshops and backstopping centred around the newly-introduced medium term expenditure framework (MTEF). Budget officials in selected ministries were already receiving general training in how to follow the steps needed for this type of training. TGNP was invited to attend the initial training. On the basis of that experience they designed and delivered workshops that showed how to integrate gender in each step. This was later formalised into a 'checklist', in response to constant demands for 'tools'.

The collaboration seems set to continue and expand. In October British consultants were commissioned by the Ministry of Finance to plan a three-year Public Financial Reform Management Programme which would span all the institutions involved in financial management, not only the budget office. Both Sida and the Ministry were concerned about the apparent gender blindness of the consultants and commissioned TGNP and myself to join the team as consultants on gender. Working together with key gender activists in the central ministries, we were able to find openings for gender-related work in virtually all the institutions concerned.

Even before this TGNP, and sometimes other women's organisations, had been invited in to related government process such as the public expenditure review (PER) and the poverty reduction strategy paper (PRSP). A small group of donor representatives and gender activists in civil society and government have come together in an informal 'macro-economics and gender' group that strategises around the different developments. The engagement in broader processes has ensured that gender is discussed, but has not necessarily ensured that it is properly integrated. For example, with the PRSP, there was a definite effort to hear the voices of women during the consultations, and women and gender are mentioned at several points throughout the consultation reports and final PRSP. However there is no mention of gender or women in the logical framework that will form the basis for implementation. TGNP has issued a statement criticising the 'superficial and half-hearted' manner in which government involved civil society in the process. In particular, the statement complains about late involvement, and their exclusion from the final drafting stage.

The relative success of the Tanzanian initiative can be partly explained by TGNP's approach of building alliances from the start. The fact that NGOs and government are now working together is no small feat given past mistrust on both sides. It is particularly remarkable given that the Ministry of Finance is a key player. But TGNP also had a receptive audience. The deputy permanent secretary (PS) of finance, for example, is a strong gender advocate. However, he, like many others, is keen that the talk of gender budgets be translated into something more concrete – that the initiative moves from consciousness-raising to tools. There have also been some tensions with the Ministry of Community Development, Women Affairs and Children. The Ministry is one of the pilot ministries but feels some unhappiness that they were not chosen – or able – to offer the expertise being given by TGNP.

One of the problems in Tanzania is the weakness of the budgeting process. The budget office is currently pushing the MTEF with some force, and the exercise is the most detailed that I have experienced at first hand. Yet there is some cynicism among budget officials, which can result in a lack of energy in taking the whole exercise, including the gender elements, seriously. Firstly, the country operates according to a cash budgeting system where most Ministries get far less than they have budgeted for in that they are allocated each month only as much as has been collected in revenue. Secondly, there is a sense that the MTEF, alongside performance budgeting, may be yet one more passing fashion imposed by donors and consultants.

TGNP did not plan the current path at the outset. The documents and speeches of the first year speak of the budget initiative more as a lobbying programme situated in civil society. The outside government initiative has, however, encountered some problems. For one thing, the other FemAct partners have tended to leave the initiative to TGNP and to concentrate on their own activities. For another, some gender activists have criticised TGNP for getting too close to government, and for failing to address the larger macro-economic issues.

The potential for cooption was seen from the start. Already in 1998 a TGNP representative reported that 'the strategy is to work together with actors in the government machinery, while keeping a distance so that they do not hijack our agenda and our course of action' (Adelstal, 1998:6). The success of collaboration to date and TGNP's apparently ability to maintain its independence have persuaded some of the critics that TGNP has chosen the correct path.

Another important aspect of the Tanzanian initiative is its recognition that equity is not only about 'women'. The initiative aims for a 'more people-oriented development strategy and equitable allocation of resources'. The materials and approach speak repeatedly about 'women and poor men'.

The initial TGNP initiative was funded by the Netherlands Embassy. Most of the government work is funded by Sida. TGNP is now paid for most of its government-related interventions.

### **Thailand**

The World Bank has initiated a small project in Thailand involving gender analysis of the WID budget within two agencies.

### **Uganda**

The Ugandan initiative has been spearheaded by the NGO, Forum for Women in Democracy (Fowode). Fowode was established by women MPs and has strong links with the special interest groups caucus in parliament which brings together those occupying reserved seats for women, people with disabilities, youth and workers as well as women who have won 'open' seats.

The gender budget project started in mid-1997 with input and a practical session at the Women's Caucus meeting to review its first year in parliament. Already at this stage Fowode had undertaken activities in the area of gender and macroeconomics, for example through training, policy dialogues and the publication of short 'issue briefs'. Since 1997 Fowode has commissioned two rounds of research at the national level, as well as a first round of research in two districts.

The national research focuses on Education, Health, Agriculture and the Ministry of Finance and Economic Planning. Gender researchers from Makerere University have done the research with support from reference people from the ministries concerned. This has established a new relationship between activists and government in the place of the previous suspicion. The findings have been fed directly back to politicians in the form of issue briefs and mimeoed papers which have given gender issues 'credibility and respect', rather than having them discussed only as 'sentimental' or 'moral' issues (Byanyima, 2000). The national research will soon also be published as a book. Meanwhile, a simplified version of the first report, 'Sharing the National Cake', is being used by NGOs to spread gender analysis ideas.

The Fowode initiative has been facilitated by ongoing changes in the government process that attempt to increase inclusiveness and transparency. The process now provides for significant involvement of sector working groups that include civil society representatives. There is widespread acceptance of the need to focus on poverty alleviation and strong attempts to ensure widespread public participation in determining poverty-related objectives. There are also initiatives to increase the decision-making powers of parliamentarians in respect of budgets. However, the draft expenditure estimates and policy recommendations continue to be subject to approval by the World Bank and International Monetary Fund before presentation to cabinet and parliament.

The district-level research is part of Fowode's support for women elected at this level. The founders of Fowode were members of the Constitutional Assembly where they succeeded in achieving a one-third quota for local government. The current support activities are

intended to ensure that the women elected have the necessary skills to influence local government decision-making. Fowode also sees the current moves to decentralise as potentially advantageous to women in that the majority will not, because of poverty and illiteracy, have a direct influence beyond the local level.

Fowode's training and support provides local councillors with strategic skills to ensure that, while still a minority, they can influence the majority. It also attempts to move them beyond a frame of mind where they see themselves as personally responsible for solving constituents' problems to the realisation that their role is to ensure that government is transparent, accountable and delivers according to citizens' needs. There have been discussions as to whether this training should be women-only or instead include men so as to avoid being 'confrontational'. Overall, Fowode tends to support women-only or women-dominated training so as to build self-confidence and assertiveness.

In terms of the budget, in the first round of training women councillor participants focused their attention on the women's vote, a discrete amount of money which many councils set aside for women. In further training Fowode hopes to move them to see this vote as a 'diversion' and to concentrate instead on looking at the impact of all other expenditures and revenue.

For the research at the local level, Fowode has, as at national level, gone for an inclusive approach. The workshop that laid the basis for the first research brought together local government officials, MPs, councillors, NGOs and researchers.

Surprisingly, given the strength of the initiative and the receptive environment, Fowode experienced some difficulty in obtaining funds. Some of the early work was sponsored by UNDP. The current district level work is supported by Danida.

Beyond the Fowode initiative, the Association of Uganda Professional Women in Agriculture and Environment (AUPWAE) carried out studies on resource allocation at institutional and family level in four sub-national areas. This was done as part of a broader East African project funded by Winrock International Program. Methods included focus group discussions, interviews with representatives of women in local councils, disabled and a few others, secondary data collection, participatory rural appraisal, and other techniques. Further, in October 1999 the Ugandan Debt Network organised a workshop on gender advocacy and budgets that brought together representatives of several NGOs, including Fowode and AUPWAE.

## **United Kingdom**

The key player in the United Kingdom is the extra-governmental Women's Budget Group. This is a loose and small, but impressive, group of gender activists from different sectors. The Group has managed to raise a limited amount of funding, but nothing like the scale of some of the developing country initiatives, and certainly not enough to employ full-time staff.

The Group's potential increased dramatically when the Labour Party was elected in the mid-1990s. This was a result both of personal contacts between the new 'rulers' and because the new government was more open to addressing disadvantage. The new government is also more open to consultations, to the extent that it now produces a pre-budget consultation paper in November each year that outlines the main policies and proposed changes. This

innovation has allowed the Budget Group and others to make formal submissions that should, theoretically, have more chance of influence (Himmelweit, 2000).

In November 1998 the Treasury and Women's Budget Group co-hosted a one-day workshop which included inputs on the South African, Canadian and Norwegian experiences of gender-related budget, policy and time use work. Since then, besides submissions at critical points, the Group has had regular meetings with Treasury.

There is some scepticism within the Group as to whether these meetings really influence the thinking of Treasury or are rather an opportunity for Treasury to use them as sounding boards. Yet the Treasury publications, including those issued on budget day, suggest that the Treasury is aware of some of the issues, even if not at some of the deeper levels put forward by the Group. For example, Treasury paper 9 of 1998 on 'Women and the Budget' quotes the Chancellor as acknowledging that women predominate in 'workless households, low earners, part-timers, and people with caring responsibilities', all of which 'have often been ignored' (Her Majesty's Treasury, 1998).

The Women's Budget Group's own publications attempt to go deeper in questioning the economic framework implicit in the approach of the Treasury (and general society). So, for example, there is a lot of emphasis on the care economy, and on time. The Group's writing, while acknowledging that the government has a stated commitment to poverty eradication, particularly among children and their carers, questions whether this commitment will be honoured if and when it comes into conflict with other policy objectives, such as 'keeping British industry competitive' (Himmelweit, 2000).

The Group focuses on efficiency arguments for gender responsiveness. It argues that these arguments fit well with the Treasury's concern with 'value for money'. It argues, too, that the efficiency argument constitutes a more radical approach than 'fairness' if it is based on an understanding that the concept of 'efficiency' in economic theory needs to be redefined (Himmelweit, 2000).

Unlike many other gender budget exercises, the UK one focuses more on taxes and benefits than expenditure. This partly reflects the nature of budgets in the country, in that budget day itself focuses on taxes rather than on spending. Spending is announced later in the year, with very little publicity and public interest. The focus on taxes and benefits also reflects the fact that these affect a far larger proportion of the British population than they do in developing countries.

### **United States of America**

The United States of America (USA) is one of the few countries not to have ratified the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW). At the subnational level, several states, counties and cities have passed resolutions urging ratification. San Francisco has gone further by enacting its own ordinance incorporating CEDAW principles. The city's Commission on the Status of Women was given responsibility for implementation, with oversight from an eleven-member CEDAW task force which included elected officials, government employees, organised labour and community advocates.

The first step in implementing the new ordinance was to develop a set of guidelines for a gender analysis that would assist in examining two departments for discrimination in

respect of employment practices, budget allocation and provision of direct and indirect services (see <http://www.ci.sf.uf/cosw/cedaw/guidelines.htm>). The Department of Public Works was chosen because of its size, because traditionally it provides few jobs for women, and because services are provided indirectly rather than to individuals. The Juvenile Probation Department was the second choice, as it provides services to an increasing number of women who are also very diverse. The Commission worked with the international consulting group Strategic Analysis for Gender Equity in developing the gender analysis guidelines. It completed its first report during 2000. It is currently looking at four more city departments and also at City-wide practices, such as work-life policies and practices.

In a separate initiative, Jane Midgley has done work on women's budgets in the US and is currently writing *The Women's Guide to the US Budget*.

### **Vietnam**

The 1999/2000 Vietnamese public expenditure review coordinated by the World Bank, bilateral donors and the government explicitly gave some attention to gender issues. The Netherlands Embassy played a key role in ensuring that this was done and providing support for the innovation. During the exercise there were ongoing tensions as to what mainstreaming of gender into a PER should entail. The Bank interpreted it as largely confined to the impact of expenditure, particularly in the social sectors. Others argued for a broader analysis that included examination of imbalances at the institutional level. During the research stage there were problems when the 'non-gender' specialists had difficulty in understanding how to incorporate gender into their analysis. Despite these difficulties, the initiative should bring some concrete results as the Bank and Ministry of Finance have agreed on a timetable for implementation of some of the recommendations, including some gender-related ones.

There are currently plans to establish a broader gender budget initiative in the country which, if they come to fruition, should be implemented in 2002/3. There are also plans for a separate gender analysis of fiscal policy to be conducted for the Vietnamese Women's Union by an Australian gender expert and a Vietnamese counterpart. The Women's Union, which numbers its members in the millions, is one of the mass organisations set up in the first half of the twentieth century to implement party policy. Today it is more akin to an NGO, although it still has an official policy advice function. The project will be funded by CIDA. It will build on a previous UNDP project with the Women's Union aimed at capacity building in research and economics.

### **Zambia**

The Unifem workshop on gender budgets held in Harare in late 1998 was dominated by Zambians, primarily from government. Unifem had invited one or two representatives from each of the participating countries. Yet the first day, a full Zambian 'team' arrived as they had decided to use the money allocated for airtickets to hire a vehicle so as to allow more people to attend.

One of the Zambian team reported at the workshop that it was the first South African Women's Budget publication that had inspired them to take the process forward. Even before the workshop the gender machinery discussed the idea with the Ministry of Finance. The process was facilitated by the inclusion in the macroeconomic policy framework of a directive on gender equity in development and poverty alleviation.

Activities since the workshop have included training for gender focal points, planners in sector ministries and women parliamentarians. Outside of government, the NGO Coordinating Committee held a workshop to discuss how gender issues could be addressed in the 2000 budget. At this stage there is a perception on several sides that the key need is for capacity building. The Netherlands Embassy has committed itself to support the initiative. The first workshop, planned for early 2001, will focus on the health sector.

## **Zimbabwe**

A team of Zimbabwean researchers was funded as part of the Gender and Economic Reform in Africa (GERA) initiative to conduct gender budget analysis. By mid-1999 the team had done preliminary fieldwork in the form of beneficiary assessments in rural and urban communities on the actual and potential benefits people saw from the national budget process. The team was also interested in the 'invisible' transfer of costs imposed by changes in education and health policies. The final report has not yet been submitted to GERA.

Currently the most active player is the Women's Action Group, which has been trying to ensure that gender concerns are considered in the 2001 budgeting process. The Group is particularly concerned about allocations for the health and education sectors. The regional Unifem office has been participated in this initiative and one of the Unifem staff members presented a paper at the parliamentary pre-budget seminar. The Women's Action Group and Gender Forum plan to conduct an analysis of the 2001 budget in the hope that this will stimulate a bigger lobby for gender responsiveness in the 2002 budget process. The Gender Forum was initiated by the UN Gender Working Group and provides the opportunity for individuals and representatives of NGOs, government, UN agencies and other donors working on gender and development to discuss current issues and share experiences.

## **PART 2: DISCUSSION**

### **Gender budget initiatives within a larger strategy of mainstreaming gender into economic policy**

The question of where gender budget initiatives fit into economic policy more broadly can be tackled from two angles – macro and micro. On the macro side, budgets are one of the pillars of the macroeconomic policy of any country. On the micro side there is the question of how gender is mainstreamed into the policies of the ‘economic’ government agencies. The division is simplistic to the extent that the micro occurs within the confines of the chosen macro. The division does, nevertheless, provide a basis for discussion as to how gender budget initiatives fit in each.

Others (see for example, Grown et al, 2000; Elson, 1999) have written far more competently than I can on macroeconomics from a gender perspective. Here I will concentrate on the links, if any, made in current gender budget initiatives.

In general, macroeconomic policy does not affect people directly, but rather influences many other ‘things’ which do have direct effect. This lack of a direct link is one of the factors that make tackling macroeconomics so difficult. Another is the fact that, in Gita Sen’s words, macroeconomics ‘carries with it an aura of technical expertise and arcaneness that shrouds its purveyors in a thick veil of mystery’ (Sen, 1997:12). The same would be said about gender by many people. And then we add the two together! Diane Elson (1996) suggests a third factor that makes mainstreaming gender in macroeconomic policy more difficult than integration in sectors or project. She suggests that the range of possible policies and instruments is wider and potentially more varied across countries.

It was for some of these reasons that the ComSec pilot project focused on the budget. The original idea within ComSec was that Diane Elson should write a manual on how to engender macro policy. Instead, Diane suggested that a focus on a ‘menu’ of budget tools would mean that Finance Ministers and other economic policy makers would engage in a more practical way, and in a way that would gel better with a bureaucratic mindset.

The budget was also a pragmatic and probably easier place to start engendering macroeconomic policy as gender is more easily ‘seen’ in fiscal than in monetary policy, for instance. Similarly, another strand of work has focused on trade as another more ‘concrete’ manifestation of macroeconomic policies. Nevertheless, the budget approach has been critiqued for focusing too narrowly on budgets without considering the macroeconomic picture. One part of this critique is that, by conducting analysis on a sectoral basis, the big picture is missed. A more fundamental critique is that, by not asking questions about the worldview underlying the framing of the budget as a whole, the exercises are reformist rather than transformative. So, for example, the critics would argue that one should rather focus on issues like macroeconomic models, debt, deficits and surpluses before arguing about the use of resources within the existing ‘envelopes’.

Those involved in the exercises are not unaware of this problem. The interest in budget process in several countries usually includes an interest in how the parameters are determined. But there is still a lot of work to be done in this area. The Tanzanian plans to engage with other parts of the central financial agencies beyond the budget office are exciting in this respect.

Before initiating the pilot projects, ComSec commissioned Gita Sen to write a paper on mainstreaming gender into ministries of finance and related institutions. The first part of the paper (Sen, 1997) notes the changing role of finance ministries with liberalisation, deregulation and privatisation. Other parts of the paper describe the many obstacles to working on these issues in a typical finance ministry.

Sen's paper concludes with recommended steps for moving forward. The three steps, for each of which she provides more detailed sub-steps, are:

- Step 1: Develop a gendered macroeconomic framework of interactions for the overall economy with particular focus on the role of the Finance ministry;
- Step 2: Incorporate gender into the Finance ministry's plans, policies and programmes; and
- Step 3: Address institutional and attitudinal barriers.

The paper is useful in teasing out many of the different aspects that need to be addressed. However, none of the initiatives to date have followed the 'recipe' as set out in the paper. In particular, none have started with the macroeconomic.

At the micro-level, several of the initiatives have moved beyond the 'social' sectors to focus on the economic ones. In particular they have focused on agriculture and industry. It is, in fact, surprising how little work has been done on the third of the budget divisions – the protective services – given the importance of both gender violence and conflict and war more generally for gender equality.

One of the difficulties which most gender analysis of the economic agencies face is that the economic agencies are, with liberalisation, more concerned with regulation (or de-regulation) than with implementation. In this role, it is much more difficult for government to have a direct effect on gender relations. The Ugandan ministry responsible for gender has, for this reason, argued that its scope should be extended to cover the private sector. It is not clear what, if anything, this would mean in terms of budgets.

## **The goals and objectives of the gender budget initiatives**

UNIFEM's description of its interest in gender budget initiatives explains how the work fits into each of the Fund's three priority areas. Initially, Unifem's support fell under the umbrella of the economic empowerment programme. Subsequent realisation that much of the work involved efforts to empower women's organisations and civil society to participate in policy making processes resulted in a transfer to the governance programme. However, Unifem also sees the work in many countries as falling squarely within the human and economic rights focus (Carr, 2000).

The Asia Foundation's motivation to support gender budget work in the Philippines has a similar broad range of motives. After consultation with government and non-government roleplayers in the country, the concept paper for the project notes that the aims 'are broader than simply ensuring gender-responsive budgets'. More specifically, they are:

- To promote equity, efficiency and effectiveness in government policy and implementation;
- To promote accountability and transparency on the part of government and public representatives, and to minimise corruption;
- To inform and enhance citizen participation and advocacy, particularly for women, by strengthening leverage and tools for policy implementation;

- To encourage citizens' budget literacy and a level of comfort at tracing how much money was set aside or not for a policy commitment; and
- To contribute to the quality impact of decentralisation through improved capacity by both officials and community groups.

The initial goals of the South African WBI were:

- To develop an alternative set of values and principles which begin to prioritise the socio-economic needs of poor women;
- To provide a critical tool to monitor spending;
- To empower the Standing Committee to oversee government spending;
- To empower government to take responsibility for drawing up gender sensitive budgets; and
- To empower civil society to engage with issues that it has hitherto been excluded from.

These are only three examples, but between them they give an idea of the possible variety. What is particularly interesting about the three is that only the South African one focuses directly on government. In this way they are different from the Commonwealth Secretariat pilot that saw itself firmly located within government, indeed within the central financial ministries. Other parts of this paper discuss the difficulties of changing what happens within financial ministries. The other objectives of gender budget initiatives can be seen as having change within financial ministries as the ultimate goal, but as also having side benefits along the long road to reach that point.

This is not to say that any of the other objectives are easily reached. But it does mean that the success of the initiatives should not be measured only in terms of changes in budgets. The measures of success must, instead, be multi-dimensional.

Further, there are links – both positive and negative – between the different objectives. For example, the non-government objectives such as increasing participation in policy making, empowerment and transparency, are far more likely to be achieved if the government is open to these ideas. It is no coincidence that many of the initiatives have occurred at a time of social change in particular countries when the possibilities are more open. One could argue that tackling the easiest targets is wrong, in that we should be focusing on where the problems are worst. On the other hand, efforts in a country like Uganda, where the Ministry of Finance is itself promoting many of the ideas, are far more likely to bear fruit. Pragmatism is perhaps better than idealism.

Yet the question of determining where this openness exists is not simple. Multilateral and bilateral donors have put governance and related issues such as transparency high on their lists of what the developing countries they support should be doing. When governments profess their own interest in these issues, it is not always clear whether they are doing so to please donors – at least verbally – or because they themselves believe in the benefit. In at least some cases, government officials will overtly or covertly resist taking steps to introduce proposed reforms, sometimes for very legitimate reasons. Reasons include the lack of transparency by the same donors about their own operations.

The difficulty is exacerbated by the fact that most gender budget initiatives are supported by donors. In one of the Commonwealth workshops, when we broke into groups for participants to discuss the reasons for undertaking the exercise, the first response from one group was the very honest 'because the donors like it!' In another country a consultant

reported that one of the officials had told him that it was not worth spending much effort on gender budget work as it was a passing fad – ‘first it was socialism, then performance budgeting, today it is gender’. McGee et al (2000:18) report similar cynicism about other donor shifts, such as the World Bank one from the country development framework to the poverty reduction strategy papers. For the officials concerned, the steady flow of new ideas and recommendations from the donors and their consultants usually means significant additional work that might well be later abandoned.

Again on the negative side, success in reaching one objective could retard success in reaching another. Stated crudely, there are many who gain from the gender and other inequalities in society, and many who are very satisfied with current patterns of resource allocation. All budgets are about politics. Adding gender, ups the political ante. If women or other marginalised groups are seen to become too empowered, there could well be added obstacles put in the path by those who feel they stand to lose. At present it seems that some who profess support for gender or women’s budget initiatives do so out of charity, in support of the weak. So, for example, in workshop discussions around social security government officials are quick to see the need to support widows, but slower to see the need to support, for example, younger able-bodied women who are responsible for the bearing and rearing of children.

On the positive side, the many objectives of gender budget exercises mean that they can be attractive to those who would not normally be interested in gender issues. In one country there is some discussion as to how explicitly the gender agenda of a planned gender budget exercise should be in the early stages. Some argue that, firstly, gender is not the only dimension, and that the project should also emphasise other interests in the society. Secondly, they feel that a broader emphasis on public participation will avoid the marginalisation of the project among those not already committed to gender, and who might see a gender focus as a western imposition.

## **The role of intergovernmental organisations, donor institutions and other multilateral and bilateral agencies**

### **Multilateral and bilateral donors**

The case studies reveal that a number of bilateral agencies have supported gender budget initiatives. These include Sida, the Swiss Development Corporation, GTZ, Denmark and the Netherlands. Norway has pledged support for the Bangladesh initiative. DfID has also displayed interest in entering the area in different regions. At the multilateral level, aside from the UNDP, Unifem and ComSec, the World Bank has, in its gender publications, promoted the idea of gender budget analysis, and particularly the models used in South Africa and Tanzania. The UN European Economic Commission also has plans to support work on gender and budgets and, in particular, to develop initiatives in Eastern Europe.

Apart perhaps from Unifem, the agencies are not monolithic in their support for gender budget initiatives. In several cases those who support gender budget work report opposition from their colleagues, and particularly from those in the economic sections. Or, where there is support, it is for work that is limited in terms of scope and roleplayers. Within the Bank, the new managing director, Mamphela Ramphele, was one of the initiators of the South African project and is keen that the Bank should learn more from the experiences. However, apart from a few exceptional individuals, real support is unlikely to spread all that far

beyond a smallish group of gender converts. In several countries there are reports of misunderstanding, and sometimes outright resistance, to introducing gender into discussions of gender, macroeconomics, or even the poverty reduction strategy papers. Where gender is introduced, it is often – as in the Vietnamese case – ‘contained’ in terms of sector and ambit.

In the years of my work on this area, I have perceived a difference in the way the multilaterals and bilaterals work. In general, the multilaterals seem much keener to publicise the activities they are supporting. The bilaterals, on the other hand, are generally reticent. In at least two cases funding agencies told me they could not provide any information as it ‘belonged’ to those they funded. The argument is attractive insofar it respects ownership. But the lack of information sharing hinders the different initiatives’ learning from each other.

In addition to the bilaterals, in many countries international NGOs make substantial financial and other contributions to projects. However, their contribution seems to have been limited in respect of gender budgets. The countries above provide at least four examples. In South Africa Oxfam/Novib and the Mott Foundation are loyal funders and Ford Foundation money was used in the first year. In Mexico, the Ford Foundation provides support. In the Philippines, the Asia Foundation recently began a support programme that it hopes to expand to other countries. In Uganda, the Asia Foundation supported the Debt Network’s workshop and Winrock International drove the agriculture exercise. The Ford Foundation also provides support to a far larger number of countries in respect of non-gender-focussed budget work.

The international NGOs and foundations are more likely to fund exercises that focus on civil society. Some bilaterals, on the other hand, have been fairly resistant to doing so. In some countries they would, in fact, need to obtain permission from the governments concerned if they were to give money to non-government institutions.

### **Challenges in donor financing**

Donor support has its drawbacks. One obvious drawback is dependency and the dangers this poses to sustainability, particularly where donors are perceived as following fashions and fads. A second drawback is resistance among both government or non-government players to anything they see as being donor-driven. For many potential supporters of gender budget work support from the World Bank could discourage participation because their perception of past World Bank activities is that they have worked against many of the things the gender budget work professes to stand for.

However, money is clearly necessary if the exercises are to be anything beyond small once-off interventions. Ironically, the first world initiatives are disadvantaged in this respect as there are far fewer donors active in the countries. But the very extensive role of donors in third world countries also introduces challenges for the budget initiatives.

Workshops provide one example. Both in gender budget exercises and other interventions, workshops are a popular activity. They are also an activity that is easily measurable in terms of logical framework planning. Workshops are clearly valid in that they are a good way of spreading new ideas to a group of people. They are particularly valid in the case of gender budget work, where one of the important first steps is often basic consciousness-raising around gender issues. However, in many countries the persistence of ‘sitting allowances’, or

other payments to participants, raise questions about the motives of participants in the workshop. Particularly where civil servants earn tiny salaries, workshops are very attractive. But, as some governments have realised, civil servants are so busy sitting in workshops that they have little time left over for their everyday work. There are also questions as to what difference workshops make to what people do in their work. Changing mindsets is the first step, but the ultimate objective is to change what officials do so that things are better for citizens. So, in at least one country, a supportive high official has stated that it is now time to move beyond awareness-raising to empowering officials with concrete tools.

Many of the gender budget training exercises have attempted to respond to the 'output' concern by requiring that there be a concrete 'product', in the form of a report on findings by the different sectors participating. In most countries this has raised questions of payment. Where officials are required to do the work, they want extra pay as they do not see this as part of their ordinary work. Facilitators have tried to stress that this work is not 'extra', but should rather be seen as a necessary part of their ordinary functions, as a more effective way of working. However, this is not really true where officials need to do a special report, or where there are setup activities such as generating gender-disaggregated data.

### **Consultants**

In some cases the question of payment has been 'solved' by calling in a consultant. But in these cases one worries about sustainability. The consultant report might read better than if the exercise is done by civil servants, but the learnings will probably not be incorporated in daily work to the same extent.

There are further issues in respect of the role of consultants. Most bilateral and multilateral funding comes with the expectation that there will be external 'expert' technical assistance in addition to the funds. In some cases there is the further expectation that the experts will come from the funding country. Sometimes those requesting assistance have themselves introduced the idea of technical assistance, but even this could be because they know that this makes the proposal more attractive to funders. South Africa was an exception here, at least in respect of the Commonwealth initiative, in that government asked that the support be used to pay for local expertise rather than to bring in outside experts. This approach reflected South Africa's very limited dependence on donor funding as well as a strong belief in local ownership. However, it probably also reflects a perception that local experts are more easily controlled!

Ann Marie Goetz notes that development agencies generally tend to value information from Western feminists and researchers more than that of third world women. She draws an analogy between this privileging of certain voices and the privileging of economists and economics over development practitioners and theorists (Goetz, 1994:28). Both of these forms of privilege are important to remember in gender budget work.

The potential for problems is heightened by the different positions in terms of power and money. On the financial side, the external expert is usually paid substantially more than local people, if the latter are lucky enough to be paid at all! In terms of power, the external expert will often have divided loyalties. This is particularly so if the employing agency is the funder. But it can also be the case if the government or local partner is the employing agency, but the power of the funder is evident behind the scenes.

Evaluating expertise in an area like gender budget work is extremely difficult. The work is still largely experimental, so there are no simple rules and tools to pass on. Budget work is also a very 'national' issue. While there are many similarities in the way countries budget, and multilateral and bilateral funding is promoting the same budgeting approaches across countries, there are also very important differences even in the basic format. There are further differences in terms of both theoretical and actual processes of budget-making. Added to that are all the political considerations.

An experienced 'expert' might know some of the questions to ask, but could also be blinkered because of exposure to other situations. Admittedly, in many countries few internal people – and especially few gender activists – have knowledge about budget matters. On the other hand, they do have an understanding of the gender and political situation in the country. In at least some situations, there are local people who have done work in the area, but have been overlooked in favour of external 'experts'. How to bring these different knowledges and experiences together optimally is not simple.

### **Analysing donor funds**

There has been surprisingly little gendered analysis of donor contributions to country budgets. This is particularly surprising in countries where donors are responsible for very large proportions of government revenue. In South Africa, where donor funds accounts for less than 2% of the government budget, there have been two analyses. The first formed part of the Fourth Women's Budget and the second was commissioned as part of the government's own development cooperation report. In Mozambique the work within government suggested that documents relating to donor-funded projects could be a rich source of information. In Bangladesh, too, budget analysis of donor funds seems easier than of other funds as donors are most interested in promoting new systems that tell them what is happening in respect of their contributions. However, in countries such as Tanzania, donor funds are among the last aspects planned to be included in new budgeting systems. Government officials have real doubts as to whether they will get access to the information they need.

The need to investigate donor funds is not simply about turning the tables. It also raises important questions about the government's own approach to budgeting. For example, in South Africa the research revealed that a senior Finance official felt that it was not necessary for government to provide much funding for the gender machinery as this area seemed to be a favourite of funders. More broadly, where donor funds form a significant proportion of the budget, how these are used and controlled relates directly to government and country ownership of their own development path.

### **The role of country-level actors**

At the country level there are a range of different possible players.

#### **Government**

Government has been the main 'target' of the Commonwealth Secretariat exercises. And, within government, the Ministries of Finance have taken the lead. In introducing the initiatives the Secretariat was careful in each case to involve the gender machinery in the discussions. However, the Secretariat itself felt that the Ministry of Finance was a more appropriate leader, both because of its role in the budgeting process and because of its overall authority within all governments. This approach was usually supported by the

gender machinery, which referred to its own lack of resources and personpower to undertake the exercises. Nevertheless, there have been tensions in some countries around a perceived sidelining. In particular, those responsible for gender machinery could feel snubbed when local or foreign gender 'experts' are brought in, even where they readily admit their own lack of expertise. Further, the absence of the gender machinery can make the interface with civil society more difficult, as in many countries this is a part of government which is more used than others to working with people from 'outside'.

The Philippines is an exception to the general pattern in that the NCRFW is the clear leader of the GAD budget, although it works hand in hand with the finance institutions in doing so. The Philippines experience talks to the necessity of capacity building for staff of gender machineries if they are to play this role.

Even where the Ministry of Finance plays a lead role, other ministries are often expected to bear a greater burden of the activities. The case studies reveal that most countries have adopted a sectoral approach whereby, at least in the early years, they focus on key agencies. Typically these include health and education, with agriculture a favourite third choice. The sectoral strategy is inevitable given that budgets are constructed sectorally. The choice of education and health is sensible given that, firstly, these account for such a large proportion of government budgets, secondly, their importance for women and poor people generally, and, thirdly, indications that these sectors have often been under attack during structural adjustment. Agriculture and industry are useful choices in emphasising that gender is not only important in the 'soft' social sectors. (It is, however, interesting that in Uganda agriculture is included among the social sectors, perhaps *because* women dominate.)

Both within the finance institutions and the sectors it is not always clear whom to target. Gita Sen writes about the trend for power to shift increasingly from planning commissions to Ministries of Finance. Nevertheless, the planning commissions in some countries are still responsible for key actions, such as setting the overall budget guidelines. In Tanzania, TGNP early on recognised this fact and lobbied so as to ensure that paragraphs on the need for gender sensitivity were inserted into the guidelines document.

Finance ministries themselves will usually be divided into different departments. For the most part the gender budget initiatives have worked with the budget offices. However, in Tanzania there are now plans to extend the work to those who do macroeconomic modeling, and those responsible for external resources.

Within the sectoral ministries there are differences as to who is responsible for budgets. There can also be differences between who has responsibility in terms of compiling figures and who has decision-making power. In general the exercises have targeted middle level technicians such as planners and budget officials. At the end of training interventions, these officials regularly report that they fully appreciate the need for gender sensitivity, but that decisions are taken elsewhere, and that intervention should rather focus on, for example, their superiors. On the one hand, this argument almost certainly reflects an effort to pass the buck. On the other hand, it is invariably true that decision-making will be distributed. The daunting message for gender budget initiatives is the need to focus everywhere! More helpfully, we can say that the top managers need to understand the need for gender responsiveness, while the technicians need to understand how to do it.

Further complicating the issue is internal government tensions. With the growing power of Ministries of Finance, which are often seen as a conduit for restrictions and controls imposed by the multilaterals, there can be resistance from sectoral officials to anything seen as coming from Finance. Again, Tanzania serves as a prime example. Tanzanian sectoral officials in non-priority agencies are angry about having to draw up detailed budgets which they feel are meaningless because of the cash budget which is controlled by the Ministry of Finance and Central Bank under the supervision of the International Monetary Fund.

## **Parliament**

Parliament has been an important player in South Africa and Uganda. In Philippines the GAD budget resolution was introduced by gender activist Senator Shahani but Congress has had virtually no institutional role since. In Malawi the (male) chair of the finance committee has displayed interest in the planned initiative. In other countries there have been repeated attempts to involve parliamentarians, and particularly women, but these have had limited success.

Even in South Africa the role of parliament has been relatively weak, although there has recently been renewed interest at both national and provincial levels. The weak role of parliamentary players to some extent reflects the limited budgetary powers of parliamentarians in most countries (see below). It also presumably reflects different elective systems that affect the potential for independence by women MPs. Uganda is a special case here in that the special interests caucus, which is dominated by women, represents the single largest organised group within the one-party system. But in both Uganda and South Africa parliament's participation in the budget initiatives depends heavily on a few individuals.

## **Civil society**

The Australian example is often cited as the lesson of what can happen if civil society is not involved in gender budget exercises. More generally, Daram Ghai points to the weakness of public pressure from outside the state as a reason for weak commitment to international and other gender commitments (in Goetz, 1995:ii).

Civil society participation in gender budget initiatives is facilitated by a broad common purpose of actors inside and outside government. So, for example, in the South African, Ugandan and Tanzanian initiatives the non-government exercises see themselves as supporting the government agenda, but pushing it a little faster and harder in the direction it already espouses in respect of gender equality. In Philippines, too, NCRFW was a welcome participant in the Asia Foundation exercise as civil society participants see eye to eye at least with the gender machinery officials.

The analytical approach commonly adopted in many gender budget exercises also works best when there is broad agreement between government and those conducting the analysis. The approach moves from:

- analysis of the situation of women, men, girls and boys in the sector, to
- assessment of the extent to which policy addresses the (gendered) situation, to
- assessment as to whether budgets are adequate to implement the gender-responsive policy, and finally to
- monitoring of whether and how the budgets are spent and policies and programmes implemented.

This approach will not proceed as far as the budget stage if the policies are found to be inadequate in the second step. When those organising an initiative are questioning government policy, a budget focus at this level is inappropriate.

From within civil society, it is usually NGOs who take the lead. Very often these NGOs are comprised of middle-aged women who are contemporaries of those in government and this facilitates partnerships. Some of the initiatives have drawn on academics to assist with the research, or even training.

The term 'NGO' is broad and obscures important differences between the roleplayers across and within countries. In South Africa, for example, the two core NGOs are policy research organisations. In Mexico the core NGOs are, on the one hand a policy research organisation and on the other a women's organisation. In Tanzania and Uganda, it is women's or gender organisations who are leading. In Philippines, the civil society initiative involves two local women's organisations, one 'mixed' people's organisation, and a national gender network. Each of the different types of organisations has strengths and weaknesses. Initiatives are probably most successful when the core organisations are able to link up with other 'types' of civil society organisations that complement them.

In Tanzania the NGOs have worked particularly closely with government on the latter's gender budget exercise. One of the more strategic decisions was to allow TGNP facilitators to attend the regular training for budget officials on the new medium term expenditure framework. By being exposed to this training, TGNP gained important knowledge about how government works and were thus better able to design their own training to fit in with this.

Such close collaboration of NGOs and government is not found in all countries, and it took some time for trust to be built in Tanzania. While governments are often suspicious of NGOs, NGOs often have their own hesitations about engaging too closely with government. For example, Razavi (1997) points to scepticism among some gender activists about the ability of government bureaucracies to address gender issues adequately. Further, NGOs are concerned about cooption, loss of critical distance, and being used by government or donors. The Tanzanian case study points to TGNP's concerns about this issue.

### **The 'grassroots'**

Few initiatives have succeeded in reaching the 'grassroots'. It is, also perhaps naïve to expect that poor grassroots people who are unorganised could be reached and motivated to participate in the initiatives. In general, it is the local level exercises that have gone 'deepest'. The Tanzanian and Uganda initiatives have obtained information from and discussed issues with ordinary people. The proposed Karnataka initiative in India hopes to build on past participatory work, although their direct 'clients' will be local women leaders. The Asia Foundation initiative, similarly, works with locally organised women and leaders. The South African development of workshop materials is intended to assist organisations in using the techniques and learnings.

However, a recently launched People's Budget process in South Africa questions whether one will ever get broad-based support in using the approach of the Women's Budget Initiative. The new initiative is a collaborative effort of the Congress of South African Trade Unions, South African Council of Churches and South African NGO Coalition. The initiators have taken a conscious decision to focus on the macro issues such as the basic income grant currently being considered by a government-appointed committee, land reform and

debt. In proposing this strategy the key thinkers argue that keeping it at this level will facilitate widespread mobilisation and communication. They feel that the detailed attention paid to individual sectoral policies in the Women's Budget is not appropriate for their purposes.

The argument makes sense to the extent that the organisers are arguing that mass movements focus more easily on a few single issues. However, to be effective, this form of mobilisation needs a degree of mass support that the women's movement will not often enjoy. In addition, where poor women are concerned, one could well be more successful in mobilising around the 'small', sectoral everyday issues such as the details of education fees for their children, than around bigger, more 'public' issues.

### **Individuals**

The above discussion focuses on in-country players in terms of institutions. But individuals have also been extremely important in ensuring the achievements of the more successful initiatives, particularly where government initiatives are concerned. The Barbadian, Sri Lankan and Namibian cases point to the importance of having 'friends' in key places in order to initiate the interventions. The Philippines example illustrates the importance of having gender activists scattered throughout the bureaucracy and other powerful positions. The South African and Mozambiquan examples look at what happens when key players disappear. The Australian example, too, provides evidence of the importance of long-serving advocates in ensuring the survival of government initiatives.

Ideally, gender budget initiatives should not be reliant on the presence of individuals. The challenge is to build up solid support and institutionalise initiatives while the climate is supportive so that they are less likely to be seen as 'disposable' when the climate changes.

### **Academics**

As noted, some of the NGO initiatives draw on academics, particularly for research purposes. A few of the initiatives, such as the new or planned ones in Bangladesh and Italy, have academics at the forefront. In respect of the basic research the NGOs have sometimes had difficulties, especially in the first years, in directing and overseeing the research. Potential dangers of too great a separation of the role of advocate and researcher are that the advocates do not engage sufficiently with the content of the arguments or, alternatively, the researchers do not focus sufficiently on what is useful for practical advocacy purposes. Academic training in research usually allows the student or senior academic quite a lot of latitude in choosing the topic and shaping it to the readily available evidence and theory. Policy-advocated research, on the other hand, requires that the researcher stick to the topic no matter how difficult it is to find the necessary facts and theory. In their most recent research TGNP has attempted to address some of the tensions by having teams consisting of a university academic, an NGO person and a government official.

In training, the use of academics has both advantages and disadvantages. In many cases government officials respect academics more than the 'ordinary' members of NGOs. In other cases academics are seen as impractical, theoretical and difficult to understand.

### **Men**

The Barbadian exercise is exceptional in that a man was the key player. This was particularly useful in a context where talk of 'male marginalisation' is a common response to

those who raise gender issues. Men have, however, also played a role in many of the other initiatives. They have featured quite strongly as researchers, particularly in the African initiatives. In one country a male researcher observed that gender was a good area to be interested in as funding was readily available. Men have also, of course, featured as the 'targets' in government initiatives across countries because of the dominant role men play in budgetary decision-making.

The Ugandan case study raises the question of the extent to which men should be involved as 'targets' in non-governmental exercises. Fowode argues that working with women separately is often better in order to build confidence and assertiveness.

## **Strategies**

The term 'gender budget' covers a number of distinctive activities or aims. In particular, sometimes it is used to refer to gendered analysis of budgets, sometimes to refer to the creation of a gender-sensitive budget. Diane Elson makes a slightly different distinction between the appraisal and planning stages of a budget, and the evaluation or auditing phases (personal communication). Logically, analysis of the budget must precede the creation of a gender-sensitive one. But there is also a difference in which of the activities different actors (typically government, parliamentarians and civil society) would focus on. Most of the strategies and techniques discussed in this section could serve both purposes.

## **Research**

The research and fact-based empirical approach that underlies most gender budget initiatives seems to assume that policy and budgets are based on rational analysis. Yet a study which looks at the largely US-based literature on the utilisation of social science research in policy making argues that this is seldom the case (Glover, 1993). Generally, it is probably true that research which supports a popular option will be listened to, but that which opposes it will be ignored. Stated more crudely, it is politics and power than determines policy more than anything else.

Glover also argues that 'policy makers tend to emphasize distributional concerns; ... economists emphasize efficiency ... Policy makers tend to assess costs and benefits in terms of the number of people affected, rather than financial costs and benefits... (Glover, 1993), This argument begs the question, in respect of budget policy, as to what happens when economists predominate among the policy makers. From a gender perspective we can also ask why then, given that women are the majority in most countries, policies are not gender-sensitive. Most people who have studied budgets from a gender perspective would argue that financial policy makers focus too much on financial costs and benefits. Gender economists would argue further that, in looking at costs and benefits, they focus too much (or exclusively) on the financial aspect.

Nevertheless, research can play an important role in gender budget initiatives. Firstly, knowledge of technical 'facts and figures' can make those in power take arguments about gender more seriously rather than considering them as simply emotional or moral. Secondly, knowledge of these facts and figures can give gender advocates the confidence to push forward their arguments rather than be intimidated. Thirdly, a large part of what is referred to as 'research' in the gender budget exercises could more accurately be described as finding out how systems work. In particular, it is about how decision making around policy and budget functions and where it could be useful to intervene.

One important difference between budget research and some other research is the importance of timing. So, for example, both the South African and Ugandan initiatives timed the dissemination of their research to coincide with budget day. In both cases the organisers were aware that at this stage there was little hope of changing any budget figures. However, they also knew that research released at this time would be more likely to get the attention of parliamentarians who needed it for budget speeches and of the media.

Most gender budget analysts bemoan the paucity of information, and particularly of gender-disaggregated data. Most budget analysts bemoan the fact that budgets tell one very little because of the format and high degree of aggregation. Ann Marie Goetz suggests that the lack of information relating to gender is often overstated by policy makers who are not interested in promoting gender equity (Goetz, 1994:29). Krug and van Staveren refer to this particular problem as 'asymmetric information' or 'selective unattentiveness'. They note that the official auditing institutions usually share the problem with bureaucrats as it is the latter who supply the auditing institutions with data. In this situation independent research can be important in placing the information in front of those who do not 'want to know'.

Further, even limited information can often be sufficient to illuminate important points. For example, in a workshop in India Diane Elson asked participants to compare the summarised budgets of Mozambique and India. One of the immediate revelations was that, in India, two-thirds of the total was going to two Ministries – Finance and Defence. While some of the Finance amount probably consisted of transfers to other levels of government, this type of information would often be sufficient to start mobilisation. A second observation related to the disparity in the number of agencies. This partly reflects the very different sizes of the two countries, but it probably also reflects different styles of governance.

Charles Simkins, discussing non-gender-specific policy work, points to the opposite problem – one of having too much data. The problem is particularly acute when the bulky data are not organised in a way that is useful for analytical purposes (Simkins, 1997:2). This second problem has presented a challenge in several of the existing initiatives where the budget documents are large, old-style computer formatted lists of numbers under unhelpful headings. The problem is exacerbated when one discovers addition and other errors among the many numbers. The first steps towards output, performance or programme budgeting in various countries suggest that an over-abundance of information may soon become a more common problem.

One tension with research is how to reach sufficient sophistication to be able to convince and argue with technicians, while keeping it simple enough to be understood by less educated or less technical gender advocates. In South Africa we have tried to address this problem through our *Money Matters* books and workshop materials. Tanzania and Uganda have also produced shorter and more popular versions of their materials. Uganda has supplemented this with short issue briefs for parliamentarians that focus on key issues. At this stage most of the material on gender budgets is in English. Even at the non-popular level, there is limited material available even in languages used across many countries, such as Spanish.

I have personally heard the popular versions being criticised for being 'condescending'. On the whole, though, I have been surprised by the extent to which more educated and sophisticated people choose the popular versions above the longer ones. Similarly, the

workshop materials have proved useful for audiences far beyond the ones for whom they were intended. On the other hand, the case studies suggest that even the more difficult materials can succeed in inspiring activists in other countries to do something.

Another research challenge is that most people feel intimidated and unconfident when they embark on gender budget analysis as the field is new and there are no set recipes. When the research is complete, these same researchers seem to feel a sense of real achievement. For planning purposes, this means that a mechanism for support and encouragement should be built into the process.

## **Tools**

From the outset one of the aims of the Commonwealth Initiative was to create tools for budget analysis which could be used in different countries. Diane Elson did important conceptual work in delineating six broad categories of tools. The first four were intended for testing in the pilot countries. The last two were seen as requiring further development and data before they could be implemented in government. The case studies give examples of the use of all four of the proposed tools, although to varying extents and with different understandings as to what they mean. In practice, while the list of Elson tools is widely quoted, the step to implementation is not easy and the demand for tools continues.

Simel Esim, in an early paper for the World Bank (1995), categorises the different methods of analysing expenditure as follows:

- Classical Economic Analysis:
  - Evaluation of public expenditures – aggregate level, composition of goods government needs to provide
  - Evaluation of functional composition of expenditures – inter- or intra-sectoral
  - Evaluation of economic composition within and across sectors – capital, current, wages and other
- Institutional analysis – improving ability to make effective use of resources
- Analysis of delivery mechanisms – including alternatives to government
- Analysis of quality of services
- Stakeholder analysis – explores opportunities and impediments
- Public expenditure incidence analysis – depends on allocation of spending and household behaviour
- Qualitative methods
  - Beneficiary assessment
  - Participatory Poverty Assessment

The list is useful in showing the number of potential methods. However, as it stands it does not explain when and how these methods need to be adapted so as to provide gender-sensitive analysis. For example, simple beneficiary incidence analysis provides a partial view if it does not incorporate some measure of the differential need of women and men, girls and boys rather than simply who is reached.

In Tanzania TGNP responded to the demand for tools by developing a checklist which planners and budget officers can use alongside the other manuals in ensuring gender mainstreaming. But the manual at several points stresses that the notion of ‘tools’ should not be understood mechanically. In particular, it stresses that gender analysis itself is probably the most important tool for gender mainstreaming. This reasoning is not always easily accepted by bureaucrats in search of more mechanical procedures.

## Analytical frameworks

While they cannot perhaps be classified as ‘tools’, there are a number of basic frameworks which, with variations, have served as the basis of many exercises to date. These include Rhonda Sharp’s three-way categorisation of expenditure, the South African four or five step approach, and the Australian type format proposed in the Commonwealth manual.

The three-way categorisation distinguishes between (a) gender-targeted expenditure; (b) equal opportunity expenditure for civil servants; and (c) mainstream expenditure (the rest) considered in terms of its gendered impact. The classification is based on that used for the South Australian Women’s Budget when it was framed in terms of ‘women’ rather than ‘gender’. It has proved useful in pointing out that a focus on the tiny amount usually allocated to category (a) misses the point. It has also been useful in the South African context, and when working with government officials, in moving from a focus on the already privileged civil servants to how government expenditure delivers to the general public.

One weakness of the framework is the confusion between women and gender. In particular, expenditures that are targeted at women may not necessarily advance gender equity. For example, family planning expenditures that focus only on population control through control of women’s bodies would usually not be regarded as gender-sensitive.

A second weakness is that the framework only applies to expenditure. A parallel framework for revenue has not proved as popular – perhaps because of lesser attention to revenue, but perhaps also because of the vast differences in revenue issues between developed and developing countries.

The four- or five-step approach is the situation analysis, policy, budget, implementation method described above. The number of steps expands to five if one distinguishes between short-term outputs of expenditure (or revenue) and longer-term inputs. This framework forms the basis of the policy appraisal that is one of Diane Elson’s six tools. It is also very similar to the inputs, activities, outputs and impacts framework which Diane has used in her more recent work. The framework is generally used for outside-government initiatives such as those of South Africa, Tanzania and Uganda. It has been used more often for expenditure than revenue but can be easily adapted for the latter.

In practice, the main weakness in the use of this approach has been limited ability to move beyond the second step. Generally the researchers involved are practiced in describing the situation and discussing policy, but the sections on budget are brief and often weak. The blame does not always lie with the researchers. Often the necessary data are simply not available.

However, in many cases the facts are there for those who look. While many complain that budgets tell very little, even the simplest tables sometimes expose serious imbalances. The documents that accompany the budget figures can also be revealing. The quote below is an extract from a local government budget speech in Uganda. The contradiction between the concern with the poorest and a first priority that involves transport for councilors and officials will be clear to most readers without sophisticated analysis:

‘During this year we shall strive to ensure that our people and in particular the poorest members of our community benefit from council’s development initiatives.

To ensure that this happens council intends to focus its spending on three objectives:

- (a) Strengthening Public Administration and other good governance institutions... In relation with this important aspect funds are being provided in this budget to enable Honourable members of council to be facilitated to acquire reasonable means of transport to help them with mobilization in their constituencies. In the same vein Honourable members will this afternoon be requested to approve a Co-ownership Scheme that will enable 5 Secretaries of the District Executive Committee to pay back to council 40% of the net cost of their motorcycles and thereafter own them...'

The Commonwealth approach was designed for training of civil servants. It is similar to the step model, but more tightly specified. The standard format is suitable for the bureaucratic environment. One weakness of the method is that it can be boring for both the compiler and the reader if it is applied across all programmes and policies. Yet it is precisely this comprehensiveness that is necessary in a full audit. Another weakness is again the absence of data. But because the method is used largely in government, exposing these gaps has a greater chance of generating corrective action. The Sri Lankan exercise, where sectoral officials initiated special surveys to collect the necessary gender-disaggregated data, is very encouraging here.

The distinction between the third, more formal method and the two looser, more experimental ones is presented above as matching the government-NGO divide. In South Africa we have explicitly argued that the two parties have different roles to play in terms of gender budgeting. We see governments using gender budget techniques for internal management purposes and for reporting and accountability purposes to parliament and the public. We see civil society – and perhaps parliament – using gender budget techniques to hold government to account. We argue that civil society is more suited for the methodological experimentation that is still necessary to uncover the many implicit and hidden ways in which gender bias occurs.

Besides the standard approaches, there are several welcome examples of experimentation with various types of modeling. For example, Joseph Tumushabe (forthcoming) has modeled the costs and savings that a series of educational reforms could introduce in the education budget of Uganda. In Malawi, Naomi Ngwira is attempting to link macroeconomic policy analysis and gender budgeting through a gender financing gap model. Modeling exercises are unlikely to reach a wide audience, but are important in developing the sophistication of analysis.

## **Training**

Virtually all initiatives include some element of training or capacity building. This includes training for researchers, training for different types of advocates in parliament, and training for bureaucrats. Types of advocates can include public representatives such as MPs and local councilors, NGOs and other civil society activists. In a Ugandan workshop a Ministry of Finance official also argued strongly that she, herself, was an advocate. Many officials from gender machineries would support this view.

In terms of subject matter, there are also big variations. Most gender budget workshops will devote some time to awareness raising in respect of gender. Those directed at civil society will probably devote some time to advocacy and lobbying skills. Workshops for researchers

and bureaucrats will probably concentrate more on technical skills. However, if they are to be effective, they will need to include awareness raising and some discussion of power and decision-making. South Africa's workshop materials attempt to cater for different needs by adopting a modular approach where workshop designers choose which inputs and exercises are appropriate for different audiences.

Many of the workshop facilitators come from outside government. This poses special challenges when running workshops for government officials, many of whom may be wary as to what those outside can teach them in addition to being suspicious about motives. A report on a training initiative on gender and macroeconomics which brought together economic planning ministries and women's bureaux notes the need to validate the skills and expertise of participants so as to allow them to learn from each other (Pearson, 1995). Gita Sen makes a similar point in relation to training for Ministry of Finance officials. We can extend these two observations and state that in any workshop there should (a) be respect for and acknowledgement of the knowledge participants bring and (b) the opportunity for participants and facilitators to learn from each other.

### **Cross-country work**

In cross-country work there is always a tension around whether to use examples from countries other than the one you are working in. The tension is particularly acute in respect of gender work. Firstly, there is the possibility that the examples can be dismissed on the grounds that gender is a 'cultural' issue that is country-specific. Secondly, where participants have difficulties in understanding their own budgets, adding examples with different format, structure and context increases the complexity.

On the other hand, examples from other countries allow a distance which can make participants less defensive and thus more critical in their observations. Examples from other countries can also open eyes to what might seem inconceivable possibilities. Certainly, South Africa's constitutional provision in respect of non-discrimination in terms of sexual preference, Barbados' VAT-exemption for cocoa, Tanzania's breastfeeding leave of two hours a day, and Uganda's university admission policy whereby young women need fewer marks than men always help people to recognise that the boundaries can be pushed quite far.

Exercises such as the comparison of South African government and civil society views on community care seem to work well across countries with very minor changes. The planned adaptation of the South African workshop materials for use in other countries of the region will be a further test of the viability of cross-country work.

As a (white) resident of the dominant country in the Southern African region, I am very aware of possible resistance to over-use of South African experts and South African examples. There would probably be similar tensions in other regions in respect of specific countries.

The South African example, with its racist history and heritage, is nevertheless useful in alerting people to axes of disadvantage which cross-cut those of gender. People from most countries in the world will understand the argument that budget analysis in South Africa needs to look at race as well as gender. It should then be a small step to point out that in all countries there will be further axes. In particular, there will, except in the smallest countries, usually be questions about allocations between different regions.

## **Adding the time dimension**

Reproductive work, or the care economy, is a central concept in most gender budget work. It is often mentioned in reports and analyses. Yet the Swiss study is one of the few to attempt serious quantification of the budget's impact on reproductive work. Even here, those responsible acknowledged that this aspect of their work was the one that needed the most development if it was to be taken seriously.

Time use studies can provide important base data for taking this type of analysis forward. Until recently, there were very few time use studies in developing countries. However, between 1995 and 2000 there were dedicated or modular type time use studies in over twenty developing countries – Morocco, Benin, Chad, Nigeria, South Africa, Guatemala, Honduras, Mexico, Nicaragua, Ecuador, Cuba (pilot), Dominican Republic, Korea, Mongolia, Indonesia (pilots), Lao People's Democratic Republic, Philippines (pilot), Vietnam, India, Nepal, Palestine, and Oman. Thus far, though, the data has not been used for gender budget work.

Caren Grown et al (2000) suggest that there are four ways in which gender can be incorporated into macroeconomic modelling. Ann Marie Goetz suggests, in particular, that gender-sensitive social accounting matrices (SAMs) could be used to measure the impact of fiscal policy. Gender can be relatively easily incorporated into SAMs on the factor side as most countries have gender-disaggregated information about (paid) labour. A more exciting possibility is to add flows of unpaid labour into the models. Again, this is an area in which there is little work at present, although some is planned in the near future. The January 2000 regional Unifem workshop in Cuba which focused on household and time use surveys as well as national budgets has, hopefully, stimulated interest in that region.

## **Gender and women**

Virtually all presentations of the South African Women's Budget Initiative provoke a question from the audience as to why the name includes the word 'women' rather than 'gender'. The simple answer is that we copied the Australians! A more thoughtful answer is that the unashamed use of the word 'women' is reflected elsewhere in South Africa, for example in the naming of many parts of the gender machinery. Most of the people inside this machinery would, nevertheless, state that they believe in gender analysis, and in GAD rather than WID. The choice of 'women' partly reflects an emphasis on empowerment of women, and an understanding of gender relations which sees women 99% of the time on the 'wrong' end of the relationship.

The women-gender issue is not confined to South Africa. In many of the gender budget initiatives there is slippage between the use of 'women' and 'gender'. In some cases the slippage is unconscious. In others it is intentional, in that those responsible are trying to build a 'broad church' of people who promote gender budget work. The Philippines Q&A booklet, with its gentle suggestion that ballroom dancing lessons are not an ideal use of GAD funds, is an example of a strategy of attempting, slowly, to move people to a deeper understanding. Fowode's approach in Uganda, of moving women councilors from a focus on the women's vote to the full budget, is a similar slowly-slowly tactic.

Many gender analysts will balk at this careful approach. And it can easily lead to projects and programmes that are sub-optimal in terms of promoting gender equity, or which even reinforce inequalities. Overall, though, the pragmatism of the careful approach might prove more sustainable than a 'purer' stance.

Use of the word 'gender' does not, in itself, guarantee that there is gender analysis. In many initiatives there are frequent references to 'women and poor men', or 'women and poor people'. In Uganda, people with disabilities are often appended, reflecting their presence in the parliamentary interest group caucus. The 'poor men/people' approach emphasises economic disadvantage, which is certainly important. However, the phrase could be taken to suggest that all women are poor, or that all women are equally disadvantaged. More nuanced analysis would distinguish between different types of women in different positions, which influence their needs and the extent to which they should be a priority for government intervention. The South African initiative, because of our apartheid past, is particularly insistent on distinguishing between black and white women, and between those who live in the former rural 'homelands' and those who live in former 'white' South Africa. In some other initiatives, there is scope for paying more attention to the different roles, needs and interests of different categories of women. In the Caribbean context, the Barbados report notes that a focus on gender 'is often mistaken taken to mean that men will be included where they have been neglected in development strategy and public policy' (St Hill, 2000:4).

### **Equity or efficiency**

Ann Marie Goetz notes that in developing countries efficiency arguments are powerful given the emphasis most agencies place on modernisation and increasing productivity. However, she also notes the dangers of too heavy a focus on efficiency. Firstly, she asks what one then does when there is counter-evidence that suggests that measures that promote gender equality have a cost. Secondly, she argues that 'the productivist paradigm ... does not challenge the ideologies and practices of development bureaucracies. It conforms to a utilitarian penchant for measuring worth, or 'equality', in terms of money or a close substitute' (Goetz, 1994:32).

The United Kingdom case study notes the Women Budget's Group use of efficiency arguments rather than arguments of equity. But it also notes that the Group stresses that 'efficiency' needs to be broadened beyond the traditional economic meaning. This approach addresses the second point raised by Goetz.

While there are dangers in focusing too much on efficiency, equity arguments also have their weaknesses. In particular, arguments based on the fact that a particular country has signed the Convention on the Elimination of All Forms of Discrimination against Women or some other international or national instrument usually carry more weight with gender advocates than those in top decision-making positions. Pragmatically, one can say that both types of argument can be useful in the right place and for the right audience. Both are 'tools'!

### **Gender audits**

The brief history of Australia notes that New South Wales moved 'beyond' gender budgeting to gender audits. In this case, the term gender audit was used to indicate that the assessment included more than budgets. However, terms are used in different ways. Firstly, most gender budget work looks at more than budgets. Secondly, some commentators, such as Krug and van Staveren, use the term gender audit explicitly to refer to the scrutiny of government budgets (1999).

Right within budget work there is an explicit audit function. In most countries the main responsibility for auditing the budget will be vested in an agency separate from the Ministry of Finance. There has been little gender work in the auditing agencies to date. However, there is a relatively new regional initiative in South East Africa which is being driven by Kenya and funded by Sida. There have been a number of workshops conducted under this initiative. Materials have also reportedly been recently completed by officials of the Tanzanian Office of the Controller and Auditor-General.

BRIDGE's bibliography on gender budgets states that the only written documentation on gender audits is a dissertation of Thomas Beloe of DfID. However, Beloe (1998) describes an organisational rather than a budget audit.

### **Working at different levels of government**

South Africa, Tanzania, Uganda, Mexico, Chile, Peru and the Philippines are among the countries that have already initiated gender budget work at the sub-national level. Projects planned for the future suggest that there will be more work at this level in the coming years.

Local level interventions make sense given that many countries are – often under pressure from multilateral and bilateral institutions – increasingly decentralising functions and budgets. Pragmatically, then, it makes sense to follow the money and decision-making power. So, for example, in Mexico Fundar and Equidad motivate their focus on the sub-national level by the shift in budget power, particularly in social spending, to states and municipalities. They note that the decentralisation process has made ‘controversial local budget decisions the center of publicized political debates for the first time ever’ (FUNDAR et al, 2000:2).

The shift of focus to sub-national level must not be done unthinkingly. There may also need to be questioning of the decentralisation trend where, for example, this is accompanied by increasing inequality between the decentralised units or where functions are delegated but not money. Too often decentralisation can mean that the state is absolving itself of responsibilities, but attempting to do so in a way that is less visible.

Often decentralisation will be justified by arguments that this promotes local ‘ownership’ and increases accountability whereas, in fact, local areas are simply being left to rely on their own meagre resources. So, for example, decentralisation is often accompanied by an increase in user fees for services. All of these aspects of decentralisation have gender implications. A local level focus needs to look both at what is happening in individual locations as well as the intergovernmental fiscal relations as a whole. The *Fourth Women's Budget* in South Africa provides one example of the latter aspect.

As noted above, Fowode argues that local level interventions are sensible in that poor women are unlikely to be able to exert influence beyond this. The argument is persuasive in that poor women will not have the resources necessary to intervene beyond the local level. On the other hand, in many countries traditional and oppressive gender relations will often be stronger at local level, while at national level leaders are more aware of gender equity provisions. Interventions will thus not be easy. The more blatant power relations – both in terms of gender and other factors – are directly reflected in local budgets in some countries. In the Philippines, for example, the LGU budgets usually contain a large mayoral allocation over which the mayor appears to have full discretion.

Where local government units are relatively small, the relationships between players are often more direct and leaders and 'led' have personal interactions with and knowledge of each other. The nature of these relationships needs to be taken into account in devising strategies. Fowode's local initiative has engaged directly with the relationship issue by involving a wider range of players than at national level. So, for example, the first workshop brought together the MPs elected in the districts, local councillors, local government officials and NGOs. One of the most heated debates occurred when councillors' allowances were discussed. In the Asia Foundation's initiative in the Philippines the women's NGO in one of the case study regions used the services of university researchers to collect information from an administration that is their political adversary.

Given the fluidity and changes, in most countries a local gender budget that is directed at civil society or public representatives will need to incorporate an explanation of the functions of different levels of government. This is important for advocacy purposes to prevent effort and resources being spent in lobbying those who have no power to address a particular problem. The variations in the functions of levels between countries requires that special attention be paid to this aspect when engaging in cross-country work.

### **Impact on expenditure allocations and revenue measures**

Gender budgeting exercises are not academic. They have the objective of influencing budget decision-making (Byanyima, 2000).

As noted in an earlier section, changing budget figures is not the only objective of gender budget figures. Nevertheless, it remains a central, and ultimate, aim. Many of the initiatives can probably point to some changes in budget allocations for which they can claim partial credit. But the impact on expenditure and revenue is usually relatively minimal.

One of the obstacles to effecting change is the minimal power of parliaments in most countries. Many gender budget initiatives include among their strategies lobbying and training of parliamentarians, presentations at parliamentary budget hearings, and preparation of fact sheets for use by parliamentarians. While these might give the appearance of tackling the pinnacle of power, this could be an illusion. In 1999, the South African trade union federation refused to participate in the parliamentary budget hearings on the grounds that they were a farce.

In many countries, by the time the budget is presented to parliament, it is a fait accompli. In some cases spending commences almost immediately, if not before, the budget is formally accepted. Where parliaments can amend budgets, their powers are often limited in scope. The following table, from an Inter-Parliamentary Union study of 1986, shows that well over half the countries do not have powers to reduce and increase expenditure and revenue:

### **Parliamentary powers to amend budgets**

Members' rights	No
May reduce and increase expenditure & revenue	32
May reduce but not increase expenditure	17
May reduce expenditure but only increase it with permission of Government	4
May reduce and increase expenditure if alternative provisions are made elsewhere	13
Rights not specified in detail	15
Total	81

Source: Krafchik & Wehner, 1999

In some countries, including South Africa and Uganda, parliaments are endeavouring to increase their powers. But there are also countervailing forces. The Swiss case study provides an example of a country in which public representatives currently have an exceptionally high level of budgetary power. This is now being severely reduced with the introduction of New Public Management. In many other countries moves to similar systems of public management are increasing the power of officials in exchange for performance contracts. Such systems will work against increased parliamentary powers.

Krafchik and Wehner describe the tension as one between 'technicality' (i.e. the bureaucrats) and 'democracy' (the legislature). Without going deeper into the argument, we can draw the lesson for gender budget initiatives that they need to target the bureaucracy as much as – if not more than – the legislature if they hope to change the budget numbers. At the same time, the initiatives can also work with those lobbying to increase the powers of the legislature. There are some promises that the multi-year budgeting being introduced in many countries (for example, in the form of medium term frameworks) will provide greater opportunity and time for parliament and civil society to influence the numbers. Yet there are also indications (see below) that this is not the primary motivation for the innovation. In most countries these initiatives are too new to allow judgement of the possibilities.

None of the gender budget initiatives have developed fully-fledged alternative budgets. The Canadian Alternative Federal Budget, which includes some gender elements but does not have a strong gender focus, is the most developed initiative in this respect. A fully-fledged alternative budget is one way of demonstrating technical ability and seriousness. The AFB can claim that it has had some effect on expenditure and revenue measures but acknowledges that, as with the gender budget initiatives, it is difficult to tell whether the changes are a result of the AFB or other campaigns. An alternative, and less onerous, approach adopted in some gender budget initiatives is to demonstrate seriousness and practicality by suggesting where expenses can be cut at the same time as advocating increases.

The terms of reference for this paper refer to the impact of the initiatives on expenditure allocations. But sometimes those who engage in gender budget analysis soon realise that the allocations bear little resemblance to actual expenditures. Sometimes expenditure exceeds allocations. More often – and particularly in relation to gender-responsive items – there is under-expenditure.

Sometimes this reflects outright lack of concern about gender or other important issues. For example, in South Africa the extreme under-expenditure of poverty alleviation funds has evoked significant media and civil society response. More often the under-expenditure

reflects deeper problems in the budgeting or other systems, such as limited revenues (many countries!), cash budgeting (Tanzania), delayed sanctioning of expenditure (India) or unforeseen expenditures on wars, disasters or debt repayments (Mozambique). The poverty alleviation example in South Africa is, in fact, also an example here in that part of the under-expenditure can be explained by inadequate attention as to how the allocations were to be managed and implemented.

The fourth step of analysis described above is intended to capture this problem in asking how much was spent and on what. Unfortunately, in many countries this information is not readily available or is made available some years after the event. The problem can then be written off as an historical one, whereas problems reported sooner could more easily result in corrective action. Few gender budget initiatives to date have paid much attention to the discrepancies between allocations and expenditure. Ann Marie Goetz suggests that one way of tackling the problem is to identify services which do reach (poor) people and then identify, service by service, the relevance of the services in meeting women's needs and the costs borne in obtaining them (Goetz, 1995). The gender budget audit referred to in the last section also promises opportunities.

### **Influencing budget policy and process**

Several of the gender budget exercises have focused some of their attention on budget processes. This is especially common in extra-governmental exercises. Most descriptions document the paucity of women among the top decision-makers. But they also go further in describing the key actors, and at which stage they participate.

An understanding of the budget process allows activists to determine where and when to place their efforts so as to have most hope of success. It identifies, in TGNP's words, the 'entry points'. An understanding of the process is also important for training purposes, so as to understand where and in what way particular participants can have an impact. Unfortunately, too often the responses in evaluations of workshops include a complaint that the wrong people have been targeted.

In truth, there are probably many decision-making points and players in any country's budget process. Some will be formally acknowledged and visible. More will be invisible. For example, in research into a local government budget in South Africa the researchers were informed that the draft budget was routinely discussed with the chamber of commerce before presentation to the council. Yet this was not part of the formally documented process. In a local government workshop in Uganda a somewhat different phenomenon was found. Participants from each of four districts were asked to describe the process in their areas. Each of them included preliminary discussions with the community about their needs in the descriptions. Yet this step was missing from the official process as described in a document of the central Ministry of Financial Planning and Economic Development.

Another difficulty with formal descriptions is that they seldom indicate who really has power, and who are merely rubber-stamps. The previous section notes that parliaments often fall into the latter category. One advantage of involving a wide range of players in gender budget initiatives is that within the multiplicity there are likely to be some who can speak about the actual, as opposed to theoretical, processes and powers.

At the micro-level, attention to process will often reveal disjunctures between those responsible for the different steps implicit in ensuring gender-sensitive budgets and implementation i.e. situation analysis, policy, budgets, implementation and auditing. For example, it could be the information systems people who are responsible for situation analysis, planners for making policy, budget officers for budgets, fieldworkers for implementation and an internal or external auditing function for auditing. Here it is not only a question of whom to lobby to get change, but also of getting these different roleplayers to speak to each other. Workshops that bring them together are one step in this direction. However, workshops are unlikely, without a lot of further effort, to ensure that the different roleplayers continue to work across the bureaucratic and functional boundaries.

In stable situations planning and budgeting are routine processes which change little from year to year. In Kenya, for example, researchers observed that ministries submitted virtually identical proposals and budgets to the Ministry of Planning and Development each year. The very stability and inertia of this situation sometimes makes any changes very difficult.

On the other hand, fluid situations offer opportunities for innovation, but also a strong possibility that innovations will be wiped out by the next round of changes. In South Africa there are at least two instances where gender innovations were overridden by subsequent changes in the process. At the national level, the gender-related discussions introduced during the Commonwealth Initiative do not fit as easily into the new format budget to be used for 2001/2 as they did previously. At provincial level, one of the reasons that detailed work by departments on engendering the 'key measurable objectives' fell away in the subsequent fiscal policy document was the change in authority structures under the new public finance management act. A second reason was the failure to achieve sufficient consensus among all the necessary top policy-makers that gender budgets were important.

## **Links to other developmental programmes**

Although often inspired by more global and macroeconomic developments such as structural adjustment programmes and heavy debt burdens, most of the gender budget work to date has focused more on the impacts at the sectoral level. Either implicitly or explicitly, though, many of the initiatives are targeted at the 'big' issues or their impacts. So, for example, the most popular choices of education and health reflect the fact that it is these social sectors that were often constrained by structural adjustment programmes. Similarly, within the focus on agriculture, initiatives usually discuss the gendered impact of the focus on modernisation and commercialisation rather than subsistence production.

## **Debt and poverty**

Uganda was one of the first countries to be accepted for the Highly Indebted Poor Country (HIPC) initiative. Tanzania now seems very close to being accepted with the completion of the PRSP. In both countries there have been links between the gender budget initiatives and the HIPC processes. In Uganda, the Uganda Debt Network is the central NGO player on the debt side. In late 1999 the Network, together with the Asia Foundation's Global Women in Politics programme organised a workshop on budgets and gender.

The Network has focused its own attention on the special poverty-related allocations that HIPC releases and participates in government forums on this issue. The newly constituted Poverty Working Group identified 'specific concerns of women' as one of the five themes to be investigated through quantitative and participatory analysis in preparation for the 2000

budget process (McGee, 2000:43). At the gender budget workshop, the Network expressed interest in maintaining contact and stimulating interest in budget work by other organisations. To date it seems that Fowode, which participated in the workshop, has continued to be the main actor in respect of gender budgets. In its work Fowode has chosen to focus on the budget as a whole rather than the HIPC related allocations.

In Tanzania TGNP played a role during the PRSP process but, as noted above, was not happy with either the process or results. Both the government and TGNP are keen to ensure that budgets reflect the priorities reflected in the PRSP and other macro policy frameworks. One problem is that, as noted above, the PRSP logical framework has not carried through the gendered analysis reflected in the discursive parts of the document. The consultants responsible for the final document gave the excuse that there was not sufficient time to mainstream gender in the logframe as they needed to meet the IMF and World Bank deadlines. They also argued that the strategy was a multi-year one and that there would therefore be room for amendments as it progressed. The World Bank specifies that public participation is a prerequisite for acceptance of the strategy papers. There is scepticism among observers as to how genuine the Bank's interest in participation is. A World Vision booklet notes that 'although proclaimed as a new degree of local control and poverty focus, the PRSPs could be seen by critics as no more than a route to buy off criticism for the BANK and the IMF. They are therefore, potentially more suited to meeting the needs of global institutions than to serving the needs of the poor' (quoted in Bretton Woods Update, December 2000). Nevertheless, for strong groups in countries with progressive governments the process could offer an opening. In Tanzania, after lobbying, the PRSP drafters agreed to a special meeting with gender advocates.

### **Public expenditure reviews**

Another potential area for intervention is the PERs. The World Bank coordinates about 25 of these country-level reviews each year. Usually bilateral donors are also involved, but the Bank is clearly in the driving seat.

In many countries governments have been unhappy with how these reviews have been conducted in the past. They have seen them as judgements and impositions by the multilateral and bilateral agencies more than anything else. Diane Elson and Nilufer Cagatay (1999:10) suggest that the purpose of the reviews is more to impose fiscal restraint or efficiency than about eradicating poverty (Elson & Cagatay, 1999:10).

In recent years governments of countries such as Vietnam and Tanzania have attempted to take more control of the exercises. In Vietnam there was an attempt to incorporate gender within the review but, as noted above, the result was limited by poor conception of what this would mean on the part of the Bank. In Tanzania TGNP has participated in the meetings but been less directly involved in the core analyses.

### **Medium term plans**

The case study notes that Ireland is trying to incorporate a gender perspective into the National Development Plan, which is multi-year expenditure plan. Many developing countries are also currently moving to multi-year budgets. These could provide opportunities, particularly as gender equality is a longer term goal that cannot be achieved in a single year.

For those in authority there may be other reasons for introducing multi-year budgets than allowing broader input into development goals and direction. The South African Department of Finance's explanation of the main benefits of medium term budgets reads as follows:

- 'enabling spending agencies to consider how best to deliver public services and transformation within realistic projections of their budgets;
- establishing a framework for assessing new policy proposals;
- fostering medium term planning by spending agencies;
- allowing agencies to enter into forward commitments without requiring rollovers of unspent prior allocations; and
- improving the credibility of fiscal policy' (Department of Finance, 1998:1).

What is noteworthy is that this description has no mention of participation by parliament or civil society.

### **Output and performance budgeting**

The introduction of medium term frameworks often goes hand in hand with the introduction of output, programme or performance type budgeting systems. Here, again, it seems there might be possibilities for gender advocates in that each of these budgeting systems introduces indicators that should measure concrete delivery. This is noted, historically, for Australia and as a future potential for Switzerland. The South African and Tanzanian government initiatives are among those that have focused on developing gender-sensitive indicators.

Again, there are challenges. The introduction of indicators is often motivated by a desire to make officials accountable in terms of new forms of performance contracts. This form of accountability does not necessarily include accountability to citizens or even parliaments. Further, the standard way of approach indicators is to argue that they must measure the 'three e's' – efficiency, economy and effectiveness. With the exception of Tasmania, the ministries appear to forget the fourth e – equity.

### **The way forward to sustainability**

The country case studies give some idea of the wide range of very diverse activities which have been done under the guise of 'gender budget' work. The three partners' objectives could accommodate virtually all the activities described. The terms of reference and the discussion above point at some of the issues to be considered in embarking upon such an initiative. The discussion thus also suggests some of the things that Unifem, the Commonwealth Secretariat and IDRC will need to consider when deciding whom to support and in respect of which activities.

The discussion above goes nowhere near covering either all the possible considerations, or all the complexities of each individual consideration. The situation is complicated by the fact that the partners' programme will rarely, if ever, be initiating action itself. Instead, its role will be one of support for initiatives planned and undertaken by others. As such, the programme will have limited power to determine the parameters of a particular programme – it will mainly be able to say what it will or will not support. It will also be difficult, when the support has ended, for the programme to determine to what extent the successes or failures are due to its support or to other aspects of the initiative concerned. And it will be difficult – and limiting – to identify generic wished-for outcomes except in very broad terms.

Bearing in mind these difficulties, the first part of this section presents some suggestions as to principles that the programme might embrace in moving forward. The final subsection is a checklist that could be used as a starting point in evaluating requests for assistance, and in evaluating what initiatives have achieved at the end of the support programme.

### **The triangle of players**

The Asia Foundation's gender budget work is based on the idea that gender budget initiatives that focus on good governance involves 'the informed participation of three interconnected sets of stakeholders: reform-minded elected officials at the national and local levels; functioning government institutions staffed with responsive and technically qualified individuals; and active, well-informed coalitions of NGOs and people's organizations capable of articulating demands based on felt material needs and basic human rights.' Unifem's plans for South East Asia restate this point, and add that, ideally, this triangle should also be backed by 'social minded research, impact assessment, training, advocacy capacity-building and support and information and education strategies' (Carr, 2000).

The quotes emphasise that in any single country there are many different players to address and many ingredients that are necessary for gender-responsive budgets. Any single project will not be able to tackle all. But each project should be aware of what is happening in the other parts of the potential triangle.

### **Claim victories but admit weaknesses**

For every case study described above, there would be another possible rendering which would portray it as much less or much more successful. All the initiatives have their weaknesses and there is not a single country in the world that can claim that their budget is totally gender-responsive.

However it is too easy to be cynical, and this can easily lead to abandoning any attempts at intervention. Empowerment and process outcomes can be as important as changing budget lines, although they are less easily measureable. As Blair notes in respect of US support for civil society participation, it perhaps make 'sense to say that success occurs when civil society organizations were able to make the discourse robust enough and the media coverage vigorous enough that decision making was reasonably transparent, major stakeholders feel they have been taken seriously, and (most important) will they stay in the game?' (Blair, 2001:vii).

One of the objectives of gender budget initiatives is to get people – and especially women – moving and doing things. This is a good in itself. Similarly, changing the outlook of civil servants and other people in positions of power may not be immediately visible in budget and policy terms, but can facilitate later changes. Further, preventing 'bad' changes in budget lines, while less visible than adding 'good' lines, is often as difficult to achieve in a context where there are strong forces working against gender equity and socially favourable programmes and expenditures.

Gender budget initiatives need to both claim victories and acknowledge weaknesses. Both aspects are important if the initiatives are to learn from each other.

## **Learning from others**

Budgets are devised and implemented nationally. This must influence the planning of gender budget initiatives. For the most part the activity will need to focus on one country at a time. Regional or broader initiatives might be useful in raising issues, particularly where countries have similar socio-economic and gender situations, and similar forms and processes of budgeting and governance. Examples from elsewhere have inspired initiatives in countries very far from the originals. However, in practice it is usually the copying of an idea rather than the format or approach. So, for example, while South Africa and Philippines both say they copied the idea from Australia, they are very different both from each other and from Australia. Ultimately, the initiative has to be fought out on the national terrain.

## **No micro-management**

Gender budget initiatives are very difficult to plan. Firstly, they are still experimental. Secondly, and more importantly, they operate in an intensely political arena. If logical framework planning is used, the 'assumptions' column will be fuller than usual. If the case studies had compared what was planned with what was actually achieved, there would almost certainly have been large variances – some positive, but many negative.

Unifem, ComSec and IDRC will not be successful if they micro-manage what happens in different countries. Indeed, this would go against the ethos of a project that is also about (self) governance and democracy. On the other hand, the partners will, of course, need to have sufficient planning and reporting from those they assist to ensure that the project itself is accountable and does its budgeting well. That balance will not be easy.

## **Tempering the search for universal tools**

Fenella Porter and Ines Smyth observe that experience has shown that the search for universal frameworks and tools for doing gender-sensitive work was somewhat misguided (1999:329). Diane Elson, too, suggests that there can be no 'blueprint' in terms of tools for gender budget analysis (Senapaty, 2000:6). This point could be made even more strongly if we talk about tools for gender budget work as a whole, rather than only analysis.

That said, gender budget training, especially when directed at government officials, needs to move beyond gender sensitisation to suggest to them what they can do in their jobs to give effect to their new-found sensitivity.

## **Training with a purpose**

A report on an Africa Gender Institute workshop held to test the South African workshop materials noted the high response rate to their advertisement and suggested this meant the project had hit a 'market need'. However, the report noted further that the group was a very diverse one. Many did not have a clear idea of how they would use the knowledge and skills gained. Others were keen to use the knowledge and skills but were not in a position of power within their organisations that would have allowed them to do so. The writers' conclusion was that workshops should be by invitation only, and that the organisers should have a clear idea of whom they were targeting and for what purpose.

## **What constitutes an initiative?**

Gender budgets are a tool. They are not an end in itself. The case studies above largely reflect stand-alone initiatives where the focus is firmly on gender budgets. But gender budget analysis or advocacy can also be part of other initiatives and, ideally, should be if we

are serious about mainstreaming. The new project will need to decide whether it will provide support only to focused initiatives, or rather be open to the possibility of providing support to cases where gender budget work is part of a larger project.

### **Grabbing the moment**

Several of the case studies suggest that gender budget work has most chance of success in situations of change, for example, when there is a new government or a shift in policy. As noted, in most countries budgets are rather stable instruments with minor changes from year to year. Where there are political and other shifts, government officials might be more open to new suggestions, and advocates might be more excited about working on issues. Many changes are not predictable, so planning interventions on the basis is not always possible. Strategically, though, a focus on change might help in selecting countries for intervention, as well as selecting what issues to focus on within countries.

### **Building linkages**

Gender budget work is strengthened when it makes linkages. To date the extent to which the gender budget work has been taken up by 'general' roleplayers is limited. For example, the International Budget Project generally refers to the gender work in a few paragraphs or a case study rather than seeing it as integral to other budget work. Yet the number of times that gender or women is mentioned in the case studies suggests that there are a range of groups that would be interested in more focused gender budget work. Publications such as 'A Taste of Success' (The International Budget Project, 2000) also have rich experiences that gender budget work could draw on in terms of approaches and strategies. Similarly, the links with other advocates for transparency, accountability, public participation and so on are often not as strong as they should or could be. The lack of linkages lessens the impact of gender budget work, and lessens the effectiveness and equity of non-gender-specific work.

### **Driving an initiative**

None of the many initiatives described in the case study section appear to have anyone working full-time on them. Further, in each of the projects there are probably only one or two people who see themselves as centrally responsible for the work. Pulling off a one-off workshop or conference with this configuration of personpower involves a lot of work but is relatively manageable. Sustaining longer-term work requires more sustained commitment from the key players, and a willingness to motivate, nag, nudge and drag other players to commit time to the gender budget exercise when they are being pulled in many other directions.

### **It's politics**

Gender budget work is about politics. Some conceptions of the work, or indeed of budget work more generally, attempt to frame it as technical. Some of the discussion above points to ways in which this technicality obscures political and ideological positions. Further, even within a particular framework, technical knowledge alone will not produce significant change or sustainable results. The project needs to think through all the implications of the political nature of the exercises. These include the choice of roleplayers, how to work with or around key decision-makers, how to present the work to different groups, where and how to build in advocacy, and so on.

## **The start of a checklist**

The checklist below is intended as a guide in determining the nature of a particular initiative. It may be of use to the programme partners in understanding what a particular initiative is doing or plans to do. The items on the list below are not intended to have a judging function i.e. one particular answer to any of the questions is not intrinsically 'better' than another.

- Who are the key drivers in the initiative? Are they in government, parliament, or civil society?
- What links to the key drivers have with other players? Have they worked together on other projects? Do government and the outside government players regard themselves as allies or in opposition?
- If government is involved, which agencies – Ministry of Finance, Planning, Statistics, gender machinery, delivery agencies?
- If civil society is involved, what type of organisations –women’s organisations, mixed organisations, sectoral organisations, research and policy groups, academics?
- Which level of government does the initiative focus on – national or subnational? If subnational, how are subregions chosen?
- Which aspects of the budget does the initiative focus on – expenditure or revenue?
- Which parts of the policy-making process is the initiative targeting – planning, implementation, monitoring and evaluation?
- What activities are planned – research, publication, materials development, advocacy, training?
- Who is the ‘audience’ for the initiative?
- What expertise do the key drivers have in terms of discipline, experience in public administration, research, training, materials production, advocacy?
- What previous work has been done by the initiating group and others on budget analysis?
- What previous work has been done by the initiating group and others in the field of gender?
- What are the other important axes of disadvantage, in addition to gender, in the country? To what extent does the initiative address these?
- What is the government stance, policy and record in respect of gender?
- What are the key policy and development-related activities in the country at present, and how – if at all – does the initiative link up with these?
- What is the overall political situation in terms of political stability or change, levels and processes of political participation, and progressive or otherwise orientation of government?
- Who currently participates in the budget process in the country?
- How transparent is government – how easy is it to obtain information about budgets and related issues?
- What roles do the multilateral and bilateral agencies play in determining policies and budgets in the country? What roles will these agencies play in the initiative?

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## Abbreviations

AFB	Alternative Federal Budget
CIDA	Canadian International Development Agency
ComSec	Commonwealth Secretariat
DAWN	Development Action with Women for a New Era
DfID	Department for International Development
EEO	Equal employment officer
GAD	Gender and development
GERA	Gender and Economic Reform in Africa
HIPC	Highly indebted poor country initiative
IDRC	International Development Research Centre
KWIRC	Karnataka Women's Information and Resource Centre
MP	Member of parliament
NACSW	National Action Committee on the Status of Women
NCRFW	National Council on the Role of Filipino Women
PDPW	Philippine Development Plan for Women
PER	Public expenditure review
PIP	Public Investment Programme
PRSP	Poverty reduction strategy paper
SAM	Social accounting matrix
Sida	Swedish International Development Agency
TGNP	Tanzania Gender Networking Programme
UN	United Nations
UNDP	United Nations Development Programme
Unifem	United Nations Development Fund for Women
WID	Women in development
WIDE	Women in Development Europe

## Terms of Reference

Recognising that there are approximately twenty initiatives on applied gender analysis to government budgets (gender budget initiatives), the Commonwealth Secretariat in collaboration with UNIFEM and IDRC have agreed to conduct an assessment of these initiatives a part of the redesign and development of a more effective programme to support this work at the country-level.

The consultant will coordinate a review and prepare a report on the implementation of applied gender analysis to government budgets (gender budget initiatives). This will include the following:

1. Review the outcomes of country-level gender budget initiatives and related activities. This will require the collection of information on initiatives from the governments, agencies and/or individuals involved. The Secretariat will assist in this regard where possible.
2. Prepare a report based on the review of activities. The report should contain the following:
  - Background on gender and economic policy issues and how gender budget initiatives fit into a larger strategy of mainstreaming gender into economic policy;
  - The goals and objectives of the gender budget initiatives;
  - The role of intergovernmental organisations, donor institutions and other multilateral and bilateral agencies in the process;
  - The role of different actors at the country-level: governments, parliamentarians, civil society and other key entities in the process;
  - The strategies, processes and challenges of implementing initiatives;
  - How the initiatives have been applied at different levels of government;
  - How the initiatives have been able to impact on expenditure allocation and/or revenue measures;
  - Difficulties, and the causes, in trying to influence budget policy and process;
  - How the initiative supports or could be linked to other developmental programme, for example, poverty reduction, debt management, governance, participation, public financial management etc.;
  - A brief outline of activities taking place in different countries;
  - Examples of successes and difficulties in implementing the initiatives;
  - Country experiences to practically support the conclusions or positions taken in the report;
  - Propose a strategy for taking the initiative forward and trying to ensure its sustainability.
3. Based on the agreed contents, prepare and submit a draft report of approximately forty pages by 15/22 December 2000
4. Present the report to an expert group meeting in January 2001
5. Finalise report based on comments received by March 2001