

Overview of Gender-responsive Budget Initiatives

A Discussion Paper for ILO Staff
on the Relevance of Gender-responsive Budget Initiatives
in Promoting Gender Equality in Decent Work Country Programmes

 Bureau for Gender Equality

The ILO Bureau for Gender Equality

Gender equality is a key operational objective of the ILO Decent Work Agenda. The Bureau for Gender Equality plays a leading role in supporting the implementation of this objective by promoting the mainstreaming of gender in all ILO policies, strategic objectives, programmes and activities. The Bureau reports directly to the ILO Director-General.

The Bureau's activities include advisory services, training, tools development, advocacy, and support for the collection, production and dissemination of information and good practices on gender equality issues in the world of work. Through these efforts, the Bureau assists ILO constituents and staff to be more effective in increasing gender equality.

The above activities could not be carried out without the support of a strong ILO Gender Network, consisting of gender specialists and gender focal points in ILO offices in the regions and at the ILO headquarters in Geneva. The ILO Gender Network participates in the UN-wide gender network.

The Bureau for Gender Equality publishes an Electronic Newsletter and manages the ILO Gender Equality website (www.ILO.org/gender). The Bureau also has a Gender Helpdesk (genderhelpdesk@ILO.org). The ILO Gender Network participates in the UN-wide gender network.

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Acronyms

CASE	Community Agency for Social Enquiry
CEDAW	Convention on the Elimination of All Forms of Discrimination against Women
CBMS	Community Based Monitoring Systems
CommSec	Commonwealth Secretariat
DFID	Department for International Development
DoL	Department of Labour
FOWODE	Forum for Women in Democracy
GRB	Gender-responsive budget
ICRW	International Centre for Research on Women
IDRC	International Development Research Centre of Canada
ILO	International Labour Organization
IPEC	International Programme on the Elimination of Child Labour
IRIS	Integrated Resource Information System
MoL	Ministry of Labour
MTEF	Medium-term Economic Framework
NGO	Non-governmental organization
PBS	Performance-oriented budget system
PER	Public Expenditure Review
PRSP	Poverty Reduction Strategy Paper
SAWBI	South Africa Women's Budget Initiative
Sida	Swedish International Development Cooperation Agency
SMEs	Small and medium-sized enterprises
UK WBG	Women's Budget Group (United Kingdom)
UNECA	United Nations Economic Commission for Africa
UNIFEM	United Nations Development Fund for Women
UNDP	United Nations Development Programme
WBS	Women's Budget Statement

Introduction

National development budgets reflect governments' social and economic priorities and level of political will to address development challenges such as poverty, inequalities between women and men, and social exclusion.

For the past two decades, governments, international organizations and civil society groups have used a broad range of approaches to breakdown government budgets and scrutinize them for their impact on women, girls, men and boys. These so-called gender-responsive budget (GRB) initiatives have been adopted as a strategic approach to the assessment of the role of budgets in promoting gender equality. The GRB initiatives make up one of the many tools available to advocates who wish to promote gender equality and women's rights by influencing budgets.

The rationale for GRB initiatives is that they help bridge persistent inequalities between women and men and facilitate development by integrating gender issues into macroeconomic policy and budgets. In general, GRB initiatives have not been successfully applied to mainstream budgets, which comprise over 90 per cent of government expenditure. Instead, they have tended to concentrate on allocations targeting women and girls, which comprise a very small proportion of national budgets (Budlender 2005; Budlender et al. 2002).

So far, the ILO has not yet explored the potential of GRB initiatives in terms of their contribution to the Decent Work Agenda and its approach to gender equality. Nevertheless, GRB initiatives are in line with the ILO approach to gender and development and with international gender equality commitments, such as the Beijing Platform for Action, the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), and the Millennium Development Goals (MDGs).

The notion of using GRB initiatives to promote gender equality became widespread in 1995 with the Beijing Platform for Action when the United Nations called on governments to assess how public expenditures benefited women and to adjust budgets to contribute to gender equality (Sharp 2003). On the issue of equality of access to employment, the United Nations recommended that governments:

“Analyse, advise on, coordinate and implement policies that integrate the needs and interests of employed, self-employed and entrepreneurial women into sector and inter-ministerial policies, programmes and budgets”. (United Nations 1995 cited by Ruiz 2003: 3)

The adoption of the Platform for Action and the 'gender mainstreaming'¹ approach to gender and development emphasized the need to ensure that gender equality is a goal in all areas of social development.

¹ GRB initiatives that promote equality between men and women are known as 'gender mainstreaming'. In other words, they incorporate gender considerations into mainstream economic and social policy.

Over the past 20 years, a number of different actors have examined budgets, particularly government expenditure, for their impact on gender and at least 60 GRB initiatives have been implemented worldwide, mostly in developing countries (UNIFEM 2005b; Nordic Council of Ministers 2005; Budlender 2005; Budlender et al. 2002).

The purpose of this report is to examine the relevance and application of GRB initiatives to the work of the ILO by providing an overview of their evolution and examples of some of the most notable initiatives, and by outlining the development of different tools used for their implementation. The data highlights a number of possibilities for linking GRB initiatives to the ILO's approach to gender equality promotion in the world of work. There is evidence to suggest that such possibilities could increase constituents' involvement in gender budget analyses leading to increased awareness and capacity to apply GRB initiatives, enhanced government accountability, improved gender equality participation in decision-making processes and policy-making, and strengthened advocacy and social dialogue on gender issues.

The report also points to existing GRB tools that might be used or adapted to the ILO context depending on the particular strategic objectives and entry points in order to build capacity on gender mainstreaming in the Decent Work Agenda for country PRSPs; monitor international labour standards; enhance the gender sensitivity of the ILO budgeting process and analyze the linkages between paid and unpaid labour in the context of development work on the care economy.

Intended for ILO staff and constituents interested in learning more, it is hoped that the report will contribute to a general understanding of GRB initiatives and inspire the pursuit of these initiatives in promoting gender equality in the world of work.

It consists of six sections: Section 1 explains GRB initiatives and their rationale; Section 2 offers an overview of how GRB initiatives have developed over time focussing on different actors engaged in GRB; Section 3 discusses the methods and tools that have been used for GRB work; Section 4 outlines how GRB initiatives have focused on the policies and budgets of ILO constituents, and those of other labour-related institutions; Section 5 discusses the relevance of GRB initiatives to the work of ILO in terms of promoting social justice and gender equality; Section 6 addresses opportunities and challenges for the ILO when considering GRB initiatives in the future and how methods and tools may be adapted to the ILO context. The annexes contain resources and tools for gender-responsive budget work, and GRB initiatives from around the world in English and French.

The author is Ruth María Cáceres. Valuable inputs in the preparation of this report were provided by many members of the ILO Gender Network, including Naomi Cassirer, Adrienne Cruz, Simel Eşim and Nelien Haspels, Geir Tonstol, Reiko Tsushima and María Elena Valenzuela. Evy Messell developed the concept of the discussion paper and supervised its production. Special thanks go to Dianne Hopkins for editing.

1. Gender equality and budgets

a. Gender-responsive budget initiatives

The goal of GRB initiatives is to promote equality between women and men by influencing the budgeting process. Collectively, gender-responsive budgeting (GRB) initiatives seek to raise awareness of the effects that budgets have on women and men, hold governments accountable for their commitments to gender equality, and achieve gender-responsive budgeting. Sharp (2003) notes that these three main objectives of GRB initiatives can be seen as 'hierarchical', in the sense that increased awareness and government accountability are vital in achieving GRB that contributes to gender equality.

Throughout this report, the term 'GRB initiatives' is used to refer to a range of actions seeking to ultimately make the budgeting process more responsive to inequalities between women/girls and men/boys, such as carrying out gender budget analysis, increasing economic literacy and understanding of the budgeting process, raising awareness, building knowledge and capacity on gender issues, improving transparency of the effects the budgeting process has on women and men, increasing government accountability, etc.

b. Gender-responsive budgeting

GRB is budgeting that incorporates a gender equality perspective into the budgeting process² and the policies that underpin it in order to promote equality between women and men. GRB does not involve creating separate budgets for women and girls, or simply increasing specific budget allocations directed to these groups. Instead, it involves collecting budget revenues and allocating expenditures that address persistent inequalities between women/girls and men/boys (Sharp 2003; Hofbauer 2003; Budlender et al 2002).

A comparative analysis of the impact of budgets on men and boys and on women and girls is the first step in the process towards GRB. This type of budgetary analysis helps to reveal the extent to which budgets and their underlying policies are reducing, worsening, or perpetuating inequalities between men and women. Gender-responsive budgeting requires knowledge of the budget as a whole, including its processes, the role of institutions, and the policy context in which it is framed. In addition to gender budget analysis, GRB also entails using certain tools such as data and indicators to identify budget priorities, allocating resources accordingly, and tracking the impact of policy and budgets on gender equality (UNIFEM 2005b; Nordic Council of Ministers 2005).

Globally, most GRB initiatives are still focusing on applying gender analysis to past and current budgets. Only a few initiatives (e.g. in Mexico, South Africa, the United Kingdom) have gone beyond the analysis stage and promoted changes in the way

² For detailed explanation of the budget cycle, see Budlender & Hewitt (2003).

budgets are formulated, thus making them more responsive to the needs and concerns of men/boys and women/girls (Budlender 2005; Hofbauer 2003).

2. How GRB initiatives have developed over time

a. The pioneers: Australia, Canada, South Africa and the United Kingdom

The Australian GRB initiative was the first attempt to analyze government budgets from a gender perspective. This initiative dates back to the mid-1980s when Federal and state governments in Australia implemented what were called 'Women's Budget Statements' (WBSs) as a tool for mainstreaming gender into economic and social policy. State governments produced WBSs (official budget documents) on the anticipated impact of all ministries' budget revenues and expenditures on women and girls. At the Federal level, the Office of the Status of Women led the initiative and required that government agencies should not only examine programmes directed at women and girls but should also audit their 'regular programmes' for impact on women and girls (Sharp 2003; Sawyer 2002; Budlender et al 2002). The WBSs at the sub-national level had the same function as the Federal WBS. The only difference was that States and Territories also included budget information on equal employment opportunity programmes in the public sector. One interesting feature of the South Australian WBS was that it always made reference to the international context, such as the State's endorsement of ILO Convention No. 156 on Workers with Family Responsibilities, even in the absence of Federal government ratification (Sharp 2003; Sawyer 2002; Budlender et al 2002).

Following the Australian experience, a diverse group of GRB initiatives

Impact, strengths and weaknesses of the Australian experience

Strengths and results

- ✚ Raising awareness among government bureaucrats of the impacts of their policies on women; particularly in questioning the gender-neutrality of policies;
- ✚ Enhancing advocacy efforts and building capacity on gender mainstreaming;
- ✚ Having an impact on policy and budgets (e.g. increased annual spending on child care);
- ✚ The South Australian WBS had a strong monitoring system of government policy on female representation in government bodies, such as boards and committees; and
- ✚ In New South Wales, the Women's Coordination Unit was granted a formal role in the budgetary process during a certain number of months over the year.

Weaknesses

- ✚ Lack of civil society involvement – the initiative was led and highly dependent on female bureaucrats. In the end, there was no opposition outside government when the changing political context led to the decline of the WBSs;
- ✚ Ineffective analyses of the impacts of mainstream expenditures, as no guidelines were provided. While the WBS was originally aimed at the impacts of both 'mainstream' allocations and of gender-specific expenditures, the latter had become predominant during the last years of the initiative;
- ✚ Unable to analyse macroeconomic parameters of budgets (e.g. deficits/surpluses, debt, etc.);
- ✚ Limited focus on the incidence of revenues/taxes;
- ✚ Did not show quantifiable indicators of success over time;
- ✚ Long budget statements released by governments were hard to read and inaccessible to people; and
- ✚ The initiative is often criticized for its limited impact on policy and for simply serving as a reporting and accountability tool.

Sources: Budlender (2002); Sawyer (2002).

sprang up. In 1989, the United Kingdom Women's Budget Group (UK WBG) emerged. A think tank composed of gender advocates from various sectors (including the Labour Movement), it originally began by publicly commenting on the effect the national budget under the Thatcher government was having on women. To date, most of the UK WBG's work has focused on the analysis of national revenue-raising mechanisms, such as changes in taxes and social security instruments.

In 1993, the Canadian non-governmental organization (NGO) Women's International League for Peace and Freedom conducted a one-time exercise. The initiative concentrated on defence expenditure and the opportunity cost of reallocating it to the social sector.

In the context of developing countries, two NGOs and Members of Parliament jointly launched the South African Women's Budget Initiative (SAWBI) in 1996. The SAWBI is perhaps the most institutionalized GRB initiative. It has also been cited as one of the most successful initiatives because it draws support from civil society, parliament, government and international agencies. As a result, the SAWBI "has provided a major role model for development of gender-responsive budgets" (Sharp 2003: 6). The scheme is a research and advocacy initiative focusing on national and sub-national budgets, with civil society doing the research and parliamentarians engaging in advocacy. During the first five years, the SAWBI only focused on analyzing the gender impact of expenditures. Analyses of the revenue side of the budget began later with research on direct and indirect taxation, donor funds, and excise and customs (Sharp 2003; Budlender et al 2002; Budlender et al 2002a).

Impact, strengths and weaknesses of the South African experience

Strengths and results

- ✚ Support from a wide range of actors;
- ✚ Strengthened gender mainstreaming capacity within government (e.g. gender issues have been integrated into Ministry of Finance documents, collection of sex-disaggregated data by national statistical office - it is a requirement for government officials to disaggregate outputs indicators when drafting their submissions for the budget);
- ✚ Having an impact on policy and budgets (e.g. increased allocations to the Department of Trade and Industry for small, medium and micro-enterprises);
- ✚ Integration of other categories of analysis besides gender (e.g. race, the rural-urban divide);
- ✚ Focus on local budgets within the context of inter-governmental fiscal policy; and
- ✚ Modular approach to training tools is excellent for tailoring training to different target groups (tools like Money Matters have enhanced economic literacy and understanding of budgets).

Weaknesses

- ✚ Although the SAWBI has released interesting research findings, it has been less successful in some instances in following through with effective lobbying and advocacy;
- ✚ Impact on the budget has been minimized by the government's under-expenditure;
- ✚ 'Unstable budgetary planning processes' have undermined impact on budgets; at the provincial level, previous work on engendering 'measurable targets' was overridden by changes in government structure; at the national level, the new format for the 2001/2 budget undermine previous gender-related discussions on GRB work; and
- ✚ Efforts invested into simplifying research and advocacy materials are not enough, as the GRB initiative is still seen in some cases as an 'activist's issue'.

Sources: Budlender (2005); Sharp (2003); Budlender (2002); Budlender et al. (2002a).

b. Government-led initiatives: the Commonwealth Secretariat's pilot project

In 1996, inspired by the pioneers, the Commonwealth Secretariat (CommSec) launched a pilot project of government-led GRB initiatives in Barbados, South Africa, Sri Lanka, and St Kitts and Nevis designed to enhance government capacity to apply gender analysis to policy and budgets. The pilot was also seen as a way of institutionalizing the CommSec's gender mainstreaming strategy into policy development and implementation. Prior to the pilot, the CommSec had developed an innovative Gender Management Systems tool, a comprehensive and system-wide methodology for gender mainstreaming. The CommSec pilot GRB initiatives served as monitoring tools for tracking expenditure in the Gender Management Systems methodology.

Lessons learned from the CommSec pilot

Key factors for programme implementation

- ✚ Focusing on the expenditure side of the budget allowed for the fine-tuning of approach;
- ✚ Direct access to minister and senior officials due to the CommSec's structure;
- ✚ Work of the CommSec's technical assistance section promoting gender mainstreaming as a cross-cutting issue in its projects;
- ✚ Useful networks between government officials and CommSec staff as a result of the organisation's structure; CommSec staff are often seconded from civil service;
- ✚ Programme's success at the initial stage was a result of the strategy used to introduce the idea directly to government; and
- ✚ The CommSec's strong history and work expertise in linking the impacts of macroeconomic policy on women (e.g. past work done by the 1989 Commonwealth Expert Group Engendering Adjustment for the 1990s).

Strengths & results

- ✚ Improved ability to determine real value of resources towards gender-specific groups;
- ✚ Greater debate on the notion that all policies and programmes are 'gender-neutral';
- ✚ Enhanced collection and analysis of sex-disaggregated data;
- ✚ When sex-disaggregated data was not available, the GRB process exposed weaknesses in information systems with respect to the scarcity of data;
- ✚ Given the participatory nature of the process, this was an opportunity for government officials to receive a form of gender training that is easy to apply;
- ✚ Analysis of the presence of equal opportunities in the public service; and
- ✚ Methodology can be used to address other forms of social need and disadvantage (e.g. race).

Challenging issues

- ✚ Need for more political support from Finance Ministries;
- ✚ Need for enhanced capacity building on integrating social policy issues with public spending;
- ✚ Lack of knowledge on gender issues on the part of government officials, which limits high-level commitment to the work;
- ✚ Need to develop tools for analysing the impact of government revenues;
- ✚ Need for greater coordination for programme implementation at the country level;
- ✚ More attention to the issue of 'continuity' since the process of gender analysis takes time. Although the budget cycle is an annual process and gender concerns could be quickly integrated into it, gender analysis implementation and its results often take longer; and
- ✚ Limited budgetary power of members of the legislative. Limited power of lawmakers prevents them from amending budgets.

Sources: Hewitt (2002); Budlender (2002).

Countries participating in the pilot took a sectoral approach to GRB work by focusing on the expenditure side of the budget in three sectors: health, education and agriculture (Budlender et al. 2002; Hewitt 2002).

Given the similarity of the CommSec's structure to that of the ILO (in terms of governments formulating policy for the Organization), it is important to highlight the approach taken by the CommSec to move the pilot forward and highlight the lessons learned. In 1995, the CommSec developed the Commonwealth Plan of Action on Gender and Development. The Plan was a strong political tool within the CommSec because it went beyond just mandating governments to take action. It required the CommSec to enhance its expertise in key areas; play a coordinating function; offer leadership and assistance; 'be an example of good practice'; and forward progress reports to the Commonwealth Heads of Government. In 1996, the Commonwealth Ministers Responsible for Women's Affairs and the Finance Ministers endorsed the pilot project. Within the organization, the CommSec Gender Section put significant effort into generating and winning support from CommSec's economic programme divisions (Hewitt 2002).

Throughout the process, Ministers responsible for Women's Affairs at the country level strove to convince economists and finance officials that gender equality was also their concern. Requests for technical assistance from CommSec had to be submitted jointly by the ministries responsible for women's affairs and finance to facilitate an exchange of expertise. Leading experts were also key players in the process. They justified the rationale for the pilot and explained its operational processes to government officials. Both Rhonda Sharp (one of the leading 'female bureaucrats' from the Australian initiative) and Debbie Budlender (community coordinator from the SAWBI) played significant roles in producing a wide range of tools necessary for the pilot's implementation (Hewitt 2002).

c. Civil society initiatives: current approach to GRB work

The lessons learned from the CommSec's pilot have helped shape most of the on-going GRB work. However, despite careful planning and implementation of the pilot, none of the initiatives have been sustainable. The major lesson learned was that the involvement of civil society is critical, particularly in terms of generating demand for the continuation of the initiatives. To some extent, the structure of the CommSec played against the organization in terms of the involvement of civil society in programme implementation. According to the CommSec, the key is to respect national ownership of GRB exercises and support initiatives that promote civil society participation in decision-making processes. As a result of the pilot, the CommSec joined forces with the United Nations Development Fund for Women (UNIFEM) and the International Development Research Centre (IDRC) to address this issue - UNIFEM works with civil society to enhance women's condition, whilst IDRC's builds research capacity and knowledge management (Budlender et al 2002; Hewitt 2002). Currently the CommSec, UNIFEM and IDRC are jointly implementing the global Gender-responsive Budget Initiatives Programme. Most on-going GRB initiatives under the programme are characterized by a stronger link between government budgets and civil society.³

³ This current 'civil-society approach' to GRB work was endorsed at a high-level conference on gender-responsive budgets held in Brussels in 2001. At the conference, the International Community reached a consensus on mobilising resources to strengthen the capacity of governments and civil society to

Thus, the strong sustainability of the South African initiatives compared to those of Australia and the CommSec has shown that engaging civil society is critical in ensuring the continuity of GRB work.

The fact that CommSec was able to seek direct political support from governments (through the Ministries of Finance and Women's Affairs) for the endorsement of the GRB pilot is relevant to the ILO because of its tripartite structure where governments, and workers' and employers' organizations, constitute its governing bodies. On the one hand, this means that ILO support for GRB exercises in future work focusing on government budgets could involve direct collaboration with the Ministries of Labour (MoL). On the other hand, the ILO would be able to seek political support from workers' and employers' organizations and promote their participation in budget advocacy. The ILO also has the potential to support initiatives (e.g. gender audits) in relation to workers' and employers' organizations own budgets. Finally, the ILO could consider its own trajectory in terms of gender mainstreaming in pursuing GRB work in the future.

d. Support for GRB work by donors and international organizations

- Entry points for supporting GRB initiatives

As described above, the International Community began supporting GRB initiatives in 1996 with the implementation of the CommSec pilot on health, education and agriculture. The focus on health and education partly reflected the negative impact that neo-liberal policy had had on social sectors and the fact that these were typically the most receptive to gender considerations. At the same time, it was easier to analyze health and education from a gender lens because service delivery and outcomes were often reported in terms of gender. Furthermore, public funding for these two sectors usually made up a significant amount of overall national expenditure. In contrast, the reason that GRB initiatives have focused on agriculture and other economic sectors is due to the recognition that economic empowerment is necessary to achieve gender equality (Budlender et al. 2005; Budlender et al. 2002).

More recently, there have been other inter-related entry points for supporting GRB initiatives in mainstreaming gender into government policy and budgets. First, bilateral and multilateral agencies have implemented GRB initiatives linked to their work supporting national planning processes, such as the production of Poverty Reduction Strategy Papers (PRSPs). This has been driven by global efforts to implement and monitor progress in relation to the MDGs and other international commitments. Another entry point has been through support to public sector reforms promoting government accountability and 'good governance' such as decentralization processes and the introduction of performance budgeting. This also includes GRB work linked to World Bank processes, such as public expenditure reviews (PERs)⁴ and

implement GRB initiatives in all countries by 2015. The event catalyzed and bolstered support for the GRB initiatives currently underway (Sarraf 2003).

⁴PERs are country-level reviews coordinated by the World Bank.

medium-term economic frameworks (MTEFs).⁵ These processes have been coupled with the on-going shift towards the use of 'newer aid tools', such as direct budgetary support and joint donor financing. (See Annex 1: Summary of past and on-going GRB work supported by the International Community.)

There is limited documentation on the impact of the use of national planning processes as an entry point for GRB initiatives. Progress made in terms of engendering PRSPs has been somewhat patchy. Although the World Bank has produced models on how to engender the poverty profiles of PRSPs (e.g. PRSP Source Book), implementation has been far less successful. Gender Action's in-depth gender audit of 13 PRSPs revealed that only one country (Rwanda) had attempted to "engender expenditures wherever possible" (Zuckerman et al 2003: 34). Similarly, a gender assessment of the development of PRSPs in Bangladesh, Nepal, Pakistan and Sri Lanka showed that in none of those countries had the processes been "adequately informed by the use of sex-disaggregated data" (UNDP et al 2003: 16).

During the first phase of UNIFEM's Gender-responsive Budget Initiatives Programme, over one-third of the implementing partners were engaged in PRSP processes. However, those activities did not go beyond participation in consultations, technical working groups and advocacy efforts on gender and macroeconomic policy (Eşim & Vargas 2004). Furthermore, recent evaluations of the approaches used by the United Kingdom's Department for International Development (DFID) revealed that there was limited information on how gender mainstreaming in country programmes (including gender budgeting) were contributing to broader national planning processes, such as the production of PRSPs (Watkins 2004; Waterhouse & Sally Neville 2005).

Efforts aimed at engendering PRSPs are an appropriate entry point for ILO support to gender budget analyses in relation to constituent and partner policies because gender is one of the key cross cutting issues in the Decent Work Agenda for national poverty reduction strategies (ILO 2005). ILO support for gender analyses of national budgets linked to decent work has the potential to engender the design, implementation and monitoring of PRSPs. For example, the ILO could play a key role in facilitating social dialogue among its tripartite constituents on the budget implications of PRSPs from a gender perspective during the PRSP consultative process. However, when considering this as an entry point, it is important to be aware of the challenging issues surrounding PRSP-related processes, such as limited gender-balanced representation and constituents' lack of participation, particularly trade unions, in the consultative process (see ILO 2005 for further discussion).

- Donor funding to government budgets

Some GRB initiatives have examined donor funding to government budgets, including funds to the budgets of Departments of Labour (DoL). In the case of South

⁵In contrast to government budgets, which often extend up to one year, MTEFs are multi-year expenditure plans usually covering three to five years.

Africa, findings from the SAWBI's analysis of the DoL budget revealed that donor funding was not being reflected in budget documents. According to the study, the Treasury's Estimates of National Expenditure for 2003 did not include a schedule of donor funds to the DoL, including ILO funds supporting past work on child labour. This was despite the fact that budget documentation on donor funds had been prepared for other ministries such as the Department of Education (Budlender 2004).

This limited ability to track donor funding suggests that there is a need for the International Community to enhance the ability of implementing partners to monitor gender equality resources at country level. In the case of Mongolia, a 2004 gender analysis of donor funds to/in the employment and social security sectors recommended that indicators should be developed to monitor outcomes under externally-funded projects and ways of feeding them back into future interventions. It also recommended that a 'unified policy model' and information system should be set up to serve as evaluation tools (Byambajav et al 2004).

Similarly, several donors working in Africa who responded to a questionnaire, developed and distributed by UNIFEM, argued that they were "gender mainstreaming [in] their own budgets and, as a result, reported that they were not always able to document specific financial commitments to gender equality" (UNIFEM & UNECA 2005: 34). DFID reported that it was not always possible to identify gender-related budget items from its countrywide allocations. The International Fund for Agricultural Development also said that it could not always identify gender-related allocations from its programme budgets. In contrast however, both the CommSec and the Japan International Cooperation Agency reported that they were able to track their gender equality allocations. In the case of the CommSec, the agency had introduced 'gender mainstreaming codes' in its auditing mechanisms to make it possible to analyze its gender-related expenditures (UNIFEM & UNECA 2005).

In the ILO context, the 2002 ILO Gender Audit identified the need to develop mechanisms to track gender-related allocations in technical cooperation activities. The ILO has conducted some limited exercises in this area: in 2002 as part of the Gender Audit and in 1998 through a survey carried out by the ILO Bureau for Gender Equality. The Gender Audit recommended the development of tools to track resources and enable greater accountability based on the positive experiences of other international organizations. Furthermore, a member of the ILO Gender Network pointed out that the introduction of the Integrated Resource Information System (IRIS) at the ILO could provide an opportunity to identify and monitor programme expenditure in this respect.

3. Methods and tools for GRB initiatives

Given the diversity of on-going GRB initiatives worldwide, there is consensus on the difficulty of making generalizations on the concrete approaches and tools that should be used to achieve particular objectives (Budlender 2005; Sharp 2003; Sarraf 2003). As already mentioned in Section 1a, most initiatives have not yet achieved gender sensitive changes in budgets. On-going documentation of GRB work has focused on

how GRB initiatives can move beyond the stages of gender budget analysis and raising awareness. In addressing this issue, Sharp (2003) has discussed the implications of main frameworks and methods used in relation to each of the three main strategic objectives of GRB initiatives (see Section 1a).⁶

a. Raising awareness of the gender impact of budgets

Raising awareness of the gender impact of budgets implies that the issue is important enough to have become part of the 'regular agenda'. The tools that have proved to be useful for raising awareness are, amongst others, those developed under the CommSec pilot for the analysis of expenditure. Limited attention has been paid to the revenue side of the budget⁷. This is partly due to the different roles of revenue generating instruments in industrialized countries and developing countries, and the fact that, in the former, there are stronger revenue and safety net systems. Most of the tools for the analysis of expenditure were developed by a group of feminist economists drawing on their experiences of raising awareness on gender and budgets in Australia and South Africa. These tools have served as the basis for many of the GRB initiatives to date (UNIFEM 2005b; Sharp 2003).

- Rhonda Sharp's three expenditure categories

Rhonda Sharp's three-way categorization of expenditure breaks down budget expenditures into the three main categories shown below.

This framework served as the basis for GRB initiatives under the CommSec's pilot. More recently, the Indian initiative adapted it to identify the kinds of government programmes that it could analyze from a gender perspective. Using the framework, the Indian initiative focused on anti-poverty and employment promotion schemes targeting the poor and unemployed (expenditure category 3) and certain programmes for women (expenditure category 1) (Eşim & Vargas 2004).

The framework has been useful in demonstrating that focusing on limited allocations to gender-specific programmes or on equal employment opportunities in the civil service is not the point of GRB work. In addition, breaking down the budget into these three categories of expenditure has helped raise awareness of the fact that 'regular' expenditures also have a gender impact on public service delivery (Budlender 2002).

⁶ One of the report's main caveats is the nature of the report itself. As a desk review of GRB initiatives to date, this report does not provide an in-depth discussion of the specific actions and tools used between the initial stages of GRB work and the results achieved.

⁷ Despite limited attention paid to revenues by most GRB initiatives in developing countries, the CommSec has developed tools for this type of analysis. The Gender-disaggregated tax incidence analysis method for example, can be used to examine the gender dimensions of direct and indirect taxes by calculating the amount of tax paid by individuals and households. The CommSec has also published a literature review of gender analyses of revenues, where Barnett and Grown (2004) focus on the gender implications of tax policy and revenue generating mechanisms such as income tax, indirect/commodity tax, trade taxes, user charges, etc. Similarly, UNIFEM's forthcoming publication on using gender budget analysis as a tool for monitoring CEDAW also addresses the revenue side of the budget. Finally, of relevance to the ILO would be a study by Akram-Lodhi & van Staveren (2003) focusing on the gender impacts of indirect tax policies on male and female entrepreneurs in the small and medium enterprise sector in Vietnam.

In terms of weaknesses, the framework fails to distinguish between terms like 'women' and 'gender' and the three-way categorization is only helpful for expenditure analysis. Furthermore, only two categories (categories 1 and 3) apply directly to processes linked to the budgetary cycle. In Sarraf's view (2003), the expenditures devoted to equal employment opportunities in the public sector are a human resource policy issue. Finally, there has been a trend to confine gender budget analysis to the first category of expenditure because it is easier to track than to examine the gender implications of mainstream expenditure (Hofbauer 2003; Budlender 2002).

Rhonda Sharp's three-way categorization of expenditure

1. Gender-specific expenditure targeting women and girls (e.g. women's literacy projects);
2. Expenditures promoting equal opportunities in the public sector (e.g. evaluation of job descriptions to promote equitable hiring); and
3. Mainstream expenditures (budget expenditures not included under the two previous categories; generally comprises over 95 per cent of budget expenditure).

Source: Budlender (2002).

It is important to highlight the fact that the ability to categorize expenditure according to this method greatly depends on the type of budget system used. Budget items are difficult to categorize in traditional line item budgeting systems because their focus on 'inputs' makes it hard to identify the goods and services that a government delivers. Instead, performance-oriented budget systems (PBSs) are potentially the most suitable in applying this tool. In contrast to line item budgeting, PBSs focus on budget deliverables (outputs) and their expected outcomes, which strengthens the link between budgets and policy (Sharp 2003).

- Tools for gender-disaggregated expenditure analysis

GRB initiatives have also raised awareness using the CommSec's 'gender-disaggregated expenditure analysis' tools shown in the box below. Under the CommSec pilot, Diane Elson developed the tools to train and build capacity among civil servants. They have mostly been used to analyze expenditure of the ministries of health, education and agriculture.

Tools for gender-disaggregated expenditure analysis

Pre-budgeting tools

1. *Gender-aware policy appraisal* – analyses whether policies will potentially reduce gender inequalities and imbalances. This tool is the equivalent of the five-step approach.
2. *Gender-disaggregated beneficiary assessments* – assesses the effectiveness of service delivery. Its use involves obtaining the views of potential beneficiaries on whether service delivery is meeting their needs. Its application depends on women's effective participation.
3. *Gender-aware medium-term economic policy framework (MTEF)* – involves using 'gender variables' in economic models to generate budget outcomes. It involves paying attention to the extent of female participation in decision-making processes.
4. *Gender-disaggregated analysis of the budget on time use* – assesses the effectiveness of service delivery. It focuses on the impact of budget allocations on how household members use their time. It involves keeping track of individuals' time budgets.

Post-budgeting tools

5. *Gender-disaggregated public expenditure incidence analysis* – analyses the distribution of benefits from public expenditure by gender. It requires the collection of information on the net unit cost of service provision and multiplying it by the number of units used by each group. Challenges in terms of applicability include obtaining this type of information, lack of household sex-disaggregated data, decentralization processes, contracting out of public service delivery, etc.
6. *Gender-responsive budget statement* – document outlining the implications of public spending for women and gender equality with various indicators. This is done by using any of the above tools and disaggregating expenditures based on their impact on gender equality. The CommSec has identified a set of possible indicators that could be used for preparing a gender-responsive budget statement.

Budlender (2002); Sarraf (2003); HM Treasury (2004); CommSec (1999).

The tools are based on their interaction with the budget cycle⁸ pre- and post-budgeting. Pre-budgeting, the tools focus on the analysis of the potential gender impact of government expenditure using participatory approaches (e.g. surveys and focus groups) that can be fed into budget formulation. Post-budgeting, they concentrate on the analysis of the impact of on-going government programmes and budgets. They help reveal to what extent policy and programmes are gender-sensitive. The findings also serve to improve the analytical capacity of pre-budgeting tools in the formulation of future budgets. Most of the GRB initiatives in the 1990s focused on the use of post-budgeting tools, since the CommSec pilot encouraged the development of gender sensitive budget statements of sectoral budgets (Sarraf 2003; Sharp 2003).

Collectively, the use of these tools is supposed to lead to gender sensitive changes in policy and budgets. In practice, however, the absence of sex-disaggregated data and the need for considerable technical expertise has limited their application. According to Sarraf (2003), pre-budgeting tools seem to be more practical than post-budgeting tools since they appear to require less technical resources and capacity. Given that both sets of tools were designed to target GRB initiatives within governments, their

⁸ Although Sarraf (2003) omitted Tool 4 from this categorization, one could argue that its usefulness in assessing the effectiveness of service delivery would serve to inform budget formulation and be used as a pre-budgeting tool.

use in raising awareness could still prompt changes that address the absence of necessary data.

- Key principles underpinning the use of GRB tools

Building an understanding of two key principles is central to raising awareness on the impact of budgets on women and men. The first principle emphasizes the need to assess budgets for their impact on two separate units of analysis: the individual versus the household. Making this distinction ensures that budgets are not based on the false assumption that all public goods and services reaching households are shared equally among household members. The second principle is an understanding of the role of the care economy, particularly the recognition of its contribution to society, which is essential because the assessment of budget impact on gender equality implies focusing on the amount of unpaid labour and caring that is required (Sharp 2003; Elson 2003).

However, the majority of GRB initiatives have failed to address unpaid labour in a comprehensive manner. According to Budlender (2005), most initiatives have not gone beyond demanding better provision of basic services (e.g. water, electricity, and childcare) and have failed to offer concrete recommendations on how policy and budget formulation should address the issue. Perhaps the initiative with the strongest focus on the care economy is UK WBG, which has mainly focused on the long-term impact of labour market incentives resulting from tax credits (see Annex 4 for GRB tools used by the UK WBG).

However, the experience of the UK WBG cannot be easily transposed to the context of developing countries where there are weak revenue and safety net systems, and where, in theory, the issue should be the most relevant. Moreover, the UK WBG tends to focus on household dynamics for estimating the gender impact of taxes/credits. This involves using certain context-based definitions of social arrangements, such as marriage, which are not easily applicable to developing countries. In Budlender's (2005) view, one could expect GRB initiatives in developing countries to increasingly focus on unpaid labour, particularly those initiatives addressing issues such as HIV/AIDS and the need for unpaid care. UNIFEM is currently supporting GRB initiatives on home-based care in Botswana, Mozambique and Zimbabwe.

- b. Making governments accountable for their equality commitments through budgetary actions

GRB initiatives have the potential to make governments accountable by making them more transparent and holding them responsible for implementing gender equality commitments. Given the political nature of the budgeting process, promoting accountability requires that both civil society and government engage in advocacy work. Many GRB initiatives (e.g. Mexico, Philippines, South Africa and Tanzania) have integrated research, analysis and advocacy when developing proposals on the need to make the impact of budgets on men and women more transparent (Hofbauer 2003).

Moreover, the experiences of the Philippines, South Africa and Uganda have shown that GRB work and female political participation have mutually reinforced each other while seeking increased transparency. In the case of both South Africa and Uganda, female parliamentarians have played a key role in establishing GRB work and carrying it forward through strong advocacy. In the Philippines, local councilors have moved the initiative forward. In Budlender's words:

"While it is dangerous to generalise from a few examples, the cases of Uganda, South Africa and Philippines suggest that high levels of political representation of women might provide a conducive environment for GRBs, but by no means guarantee it. Rather, it is the presence of strong women leaders who recognise the potential of GRB work, and are prepared to put in the effort needed to sustain it, that are crucial." (Budlender 2005: 24)

There are few other examples where GRB initiatives have become 'institutionalized' within governments through strong advocacy work from civil society representatives, the legislature, etc. However, according to a joint report by the European Commission and the Swedish International Development Cooperation Agency, despite the potential of GRB initiatives to monitor budgets in relation to gender equality objectives, most initiatives have been pursued in an ad hoc and isolated manner by NGOs and other civil society groups (European Commission & SIDA 2003).

- The five-step approach

The dominant methodology used by civil society in implementing GRB initiatives is the five-step approach, shown below. This method draws on the South African experience and is the basis of Diane Elson's Gender-aware Policy Appraisal. Many civil society-led initiatives have applied it either directly or indirectly (e.g. Mexico, Philippines, Tanzania and Uganda). It has been useful for analyzing a particular policy, programme or sector, such as HIV/AIDS. GRB initiatives have mainly used it to analyze on-going expenditure (Hofbauer 2003; Budlender et al 2002).

The five-step approach

1. Gender analysis of the situation of men, women, girls and boys in a particular sector;
2. Analysis of how policies address the gendered nature of the situation;
3. Analysis of whether the assigned allocations are sufficient to implement gender responsive policy;
4. Monitoring of expenditures and implementation of policies (this requires assessing whether public expenditure was spent as intended); and
5. Evaluating outcomes (this involves assessing the impact of policy and expenditure and checking how it has contributed to the government gender equality commitments).

Source: Budlender (2002); Sharp (2003).

The absence of data and transparency in governments has often undermined the analytical capacity of this approach, and resulted in short and weak budget analyses. While steps 1-3 can be carried out based on existing policy and budget documents, steps 4-5 require extensive fieldwork when governments do not have clear reporting mechanisms in place. This type of policy appraisal can be enhanced by including the

views of policy beneficiaries in the analysis, which can be done through gender-disaggregated beneficiary assessments (Hofbauer 2003; Budlender 2002).

One of the approach's main strengths is that by combining it with Rhonda Sharp's analytical framework, governments can also use it to report on the gender implications of on-going public expenditure. In Australia, for example, programmes were first disaggregated according to Sharp's three expenditure categories, and then each category was reported on in terms of the five steps above (Budlender & Hewitt 2003).

This approach to government reporting can be enhanced through the use of performance-oriented budget systems. As mentioned earlier, PBS is viewed as strengthening the connection between budgets and policy objectives. In Rwanda and the Gauteng province of South Africa, current budget documentation contains performance-oriented gender budget statements that describe programmes and allocations in terms of gender. Similarly, it has been noted that with the recent shift to performance budgeting in Indonesia and the Philippines, there is greater opportunity for monitoring targets and indicators in gender terms. Line item budgeting was the budgeting system in place until both countries introduced the percentage regulation on allocations for women's programmes (Budlender 2005; UNIFEM 2005a; Budlender & Hewitt 2003).

Finally, the five-step approach is very similar to Diane Elson's most recent analytical framework, which focuses on budget inputs, outputs and outcomes to analyze resource allocations within programmes. When compared to other GRB methods, Elson's newer framework is the one that most explicitly links to a PBS or results-based budget system.

Diane Elson's framework of the four dimensions of budgets

- ✚ Select a Ministry or program, and over the budget cycle examine planned and realised:
 - Financial outputs;
 - Activities financed;
 - Outputs delivered;
 - Impacts on people's well being.
- ✚ Undertake a gender analysis of these budgetary dimensions using disaggregated expenditure and revenue tools and approaches (e.g. bureaucratic, participatory).
- ✚ Apply the analytical tools at the different levels of budgetary decision-making including:
 - Aggregate macroeconomic strategy;
 - Composition of expenditures and revenues;
 - Effectiveness of service delivery.
- ✚ Identify the gender gaps (at the level of the individual and household, economic and social, paid and unpaid) and the budgetary and policy changes that need to be made.
- ✚ Convey the results of the analysis with the aim of bringing about changes to budgetary and policy decisions.

Source: Taken directly from Elson (2002) cited by Sharp (2003): 55.

According to Sharp (2003), the logic of PBS requires a specific approach to policy and budgetary performance with three principles at its core: outputs, outcomes and performance indicators. Despite the potential of PBS to enhance the goals of GRB

initiatives, the main drawbacks of PBS include an over-emphasis on efficiency and a disregard for equity:

[...] the addition of equity as a criterion of performance (the 4th E) would be further step in the development of gender-sensitive indicators [along with economy, efficiency and effectiveness.] equity can, in principle, be accommodated with the conventional model (Sharp 2003: 77).

In Budlender's (2005) view, GRB initiatives will probably continue to be weak tools in ensuring government accountability if not accompanied by adequate monitoring and auditing mechanisms that create incentives for governments to reach their targets, report on the associated performance indicators, and include penalties for their not doing so. These mechanisms should not be confused with gender budget statements, since they tend to speculate on what the gender impact on budgets is likely to be, and not on what it actually was. Although PBS has increasingly been adopted, gender budget statements still tend to omit information on what was accomplished with the money spent in prior years (Budlender 2005).

c. Changing policy and budgets

As already mentioned, most GRB initiatives have not resulted in changes to budgets mainly because such changes tend to be the result of numerous interventions rather than one single initiative (Budlender 2005; Sharp 2003). Even in cases where preliminary steps have been taken to introduce a gender-sensitive formulation into budgets (e.g. Tanzania's checklist for budget officials and Uganda's Gender and Equity Budget Guidelines), the ability to monitor and follow up on the impact on actual budget formulation has been limited. Some initiatives, however, claim to have had an impact on policy and budgets through:

- ✚ Increases in budget allocations - in Mexico, the initiative led by Fundar and Equidad de Género, resulted in increased allocations to reproductive health.
- ✚ Changes in the distribution of benefits among beneficiaries - in the United Kingdom, the UK Women's Budget Group influenced tax policy by convincing the government to grant the Child Tax Credit to the main caregiver, as opposed to the main breadwinner.
- ✚ Introduction of new policy and funding - in South Africa, the government introduced the child support grant and increased its allocations to the Department of Trade and Industry to promote small, medium and micro-enterprises.
- ✚ Introduction and increases in gender-specific allocations - in Bolivia, Ecuador, India and the Philippines, governments have introduced affirmative measures and allocations for women's programmes.

As already mentioned, the point of gender-responsive budgets is not only to focus on gender-specific allocations. However, concentrating on such allocations is positive when they are 'transitional steps' and the funds are used to meet women's pressing needs. Given that women are traditionally more disadvantaged by discrimination than men, these transitional steps are necessary to stop persisting inequalities between women and men from widening.

Similarly, focusing on gender-specific allocations can also be seen as a transitional step if the funds are related to, and used to, influence the general budget. For example, in the case of the Philippines, 5 per cent of 'gender and development' (or 'GAD budget') funds are allocated to promoting gender mainstreaming in budgets and in every government unit (e.g. through the implementation of GAD plans). However, the extent to which these gender-specific allocations have the ability to mainstream gender into other activities is somewhat uncertain. In the Philippines case, it was revealed that part of the GAD budget was allocated to 'inappropriate' activities, such as ballroom dancing lessons, salaries of female staff, etc. (Budlender 2005; UNIFEM 2005a; UNIFEM et al 2004).

Besides raising awareness and engaging citizens, Hofbauer (2003) has also recommended ways of achieving gender-responsive budgets. These overlap and include creating a strong link between research and advocacy; significant female participation; participatory research tools; strategic vision; political opportunism; results-based evaluation; and the systemic documentation of methods.⁹ The diversity and on-going development of GRB work and the 'dominant' and well-disseminated frameworks are not mutually exclusive (Annexes II and III). Instead, they build on one another, and continue to be enhanced by emerging methods (Sharp 2003). It is expected that the systemic documentation of the methodologies developed under UNIFEM's work will lead to "the much needed paradigm shift in the gender budgeting field" (Eşim & Vargas, 2004: 6).

d. Emerging methodologies and on-going documentation

Many implementing partners under UNIFEM's Gender-responsive Budget Initiatives Programme have tailored the above tools to local contexts. According to UNIFEM's 2004 mid-term review, the tools applied by GRB partners have mainly been used for ex-post facto budgetary analysis, "somewhere between the auditing and assessment and budget formulation phases of the cycle" (Esim & Vargas 2004: 17). Similarly, the five-step approach (policy appraisal) has been the most widely used tool by initiatives supported under the programme. However, implementing partners have pointed out weaknesses in the tools in terms of their applicability. The box below lists the weaknesses pointed out by GRB partners under the first phase of the programme.

⁹ Hofbauer's (2003) main recommendations have already been, or will be further developed in other sections of this report. For example, the issues of research-based advocacy and significant female participation have already been addressed by Section 4b with regards to the experiences of the Philippines, South Africa and Uganda in promoting government accountability.

Critiques on GRB tools and methods

- ✚ Presupposes governmental machinery that works, and assumes an ideal scenario;
- ✚ Uses purely economic rather than political approaches – and not only technical, cost-benefit approaches – to understand undergoing processes;
- ✚ Lacks a clear rights-based approach and does not tackle race issues;
- ✚ Useful conceptual analysis tool rather than a tool for applied analysis;
- ✚ Qualitative and descriptive in nature and do not provide substantial evidence;
- ✚ Do not provide insights into the formulation of budgets, or the overall budget process;
- ✚ Good for gender awareness-raising, but not for in-depth analysis of public budgets;
- ✚ Sex-disaggregated data is often not available for the analysis suggested with the tools proposed (benefit incidence, time use, etc.);
- ✚ Point of entry is mainly ex-post facto, while there is need to engage across the budget process with the analysis;
- ✚ Focuses on the national level and requires tailoring to be applicable/relevant at the local level.

Source: Taken directly from Eşim & Vargas (2004), p. 22.

In response to these limitations and local needs, implementing partners have been developing their own methods with the support of UNIFEM. The most salient approaches being developed by on-going GRB initiatives are discussed below.

- GRB initiatives focusing on local budgets

Gender-responsive budget initiatives at the local level have become more relevant as countries continue to introduce decentralization policies and public sector management reforms.¹⁰ In the context of UNIFEM's project Local Level Gender-responsive Budgets, an international Expert Group Meeting was organized at the end of 2004 to examine the issues relating to the on-going implementation of these types of initiatives. The report of the meeting focused on the lessons learned from GRB initiatives implemented at the local level. It concluded by stating that "activities carried out are mainly aimed at sensitizing government officials on gender issues, increasing women's understanding of budgets, and creating a space for 'women's voices'. In addition, the groups initiating/leading the GRB initiatives were often civil society groups and international agencies, which is partly the reason for their limited institutionalization. Furthermore, it was also found that male politicians and technocrats were often missing in the process" (UNIFEM et al 2004). Summaries of the strengths and weaknesses of the approaches used by on-going initiatives at the local level are listed below. In terms of concrete tools used, meeting participants identified the use of Poverty Maps and Community Based Monitoring Systems.¹¹

¹⁰ For a conceptual analysis of public finance decentralisation and intergovernmental relations from a gender perspective, see sources such as UNIFEM et al (2004) and Hofbauer (2003)

¹¹ Annex 2 briefly summarises the relevant issues concerning the application of Poverty Maps and CBMS. Annex 4 includes a list of country-specific tools developed by on-going GRB initiatives at the local level.

Strengths of approaches to GRB initiatives at the local level

- ✚ Increased acceptance of gender perspective in budgets;
- ✚ Availability of methods and tools for studies at the micro-level, which have been useful in developing knowledge around GRB initiatives at the local level;
- ✚ Strong partnerships between advocates of GRB initiatives at the local level (civil society and government) and international agencies;
- ✚ Rights-based approach to the work undertaken, which may serve as an 'entry point' for gender mainstreaming in macro-economic policy;
- ✚ GRB work produces information that local governments and citizens can use and benefit from;
- ✚ Enhances women's role as political actors;
- ✚ GRB work can serve as an advocacy tool for redistributing resources in the name of equity.

Weaknesses of approaches to GRB initiatives at the local level

- ✚ Limited efforts in terms of mainstreaming the GRB process;
- ✚ Limited expertise in training and capacity building;
- ✚ Limited clarity in terms of goals (gender equality versus equity), concepts (e.g. how to bring gender and poverty together when focusing on budgets through a gender lens), and tools (e.g. for analyzing the budgetary system, for preparing a budget, types of indicators);
- ✚ Monitoring and evaluation processes still in early stages;
- ✚ Insufficient capacity and methods at the local level. Existing tools can be too technical;
- ✚ Impractical assumptions made in terms of available capacity and time available;
- ✚ Opposition from conservative actors due to limited sharing of experiences and good practice;
- ✚ Insufficient documentation of the work.

Source: UNIFEM *et al* (2004).

The Community Based Monitoring System (CBMS) was designed by the IDRC to make up for data gaps at the local level and the failure of traditional poverty tracking systems, such as national surveys, to monitor the poverty status of marginalized groups. CBMS was developed with the focus on poverty and is based on the notion that poverty goes beyond income and includes other basic needs, such as education, health, etc. The first standard CBMS tool was developed in the Philippines¹² and comprises eight simple poverty indicators: health, education, shelter, water and sanitation, education and literacy, income, employment, and peace and order. The main data collection tools (e.g. community and household questionnaires, focus groups) can also generate other types of information beyond that of the core indicators. CBMS can thus be expanded to provide a sex-disaggregated situational analysis of men, boys, women and girls for a particular locality. The main limitations of the CBMS are the absence of appropriate sex-disaggregated data and a lack of data collection capacity at the local level (Budlender *et al* 2005; UNIFEM *et al* 2004).

As a follow-up to the Expert Group Meeting in New Delhi, IDRC organized a second workshop (Manila, Philippines, March 2005) on the feasibility of using CBMS to facilitate gender-responsive budgeting. An outcome of the meeting was a report with the lessons learned from the experiences of CBMS implemented in the 14 countries during the last decade. The report concluded that CBMS had the potential to facilitate

¹² As of 2005, CBMS was the most developed and widespread in the Philippines than in any other country (Budlender *et al* 2005).

GRB initiatives at the local level, and at the same time, enhance advocacy efforts by engaging civil society groups in budget analysis. It suggested that CBMS could enhance GRB work at the local level if the implementation process and outputs of the existing CBMS method were modified, for instance by including additional gender indicators not directly linked to poverty, making changes to the way the data was processed, analyzed and disseminated, and strengthening the participation of civil society in the validation stage of the CBMS process (Budlender et al 2005).

- GRB initiatives addressing multi-sectoral issues

Gender-responsive budget initiatives have also addressed multi-sectoral issues, such as domestic violence. The adaptation of the five-step framework has facilitated this type of gender budget analysis. As mentioned earlier, this particular methodology is useful for analyzing a particular policy, programme or sectoral issue. If, however, the issue is multi-sectoral in nature, then the GRB analysis examines the way in which programmes from different ministries and public agencies address the issue (Budlender & Hewitt 2003). In Budlender's view (2005), this type of cross-sectoral analysis of budgets has become an effective tool for enhancing gender advocacy of NGOs and their engagement with government.

In the case of South Africa, for example, several NGOs have examined the costs that gender violence imposes on society and the overall funds allocated to addressing this issue by agencies like the courts, police, and the welfare system. In Latin America, the International Center for Research on Women (ICRW) has examined the budgetary implications of domestic violence laws and national plans of action. It has also been working on a framework and a set of indicators to facilitate analysis and hold governments accountable for their legislative commitment to eliminate violence against women. The framework consists of four main sections, which essentially correspond to the stages of the budgetary cycle (ICRW 2003).

- GRB initiatives for advancing human rights and monitoring standards

On-going GRB initiatives have been used as mechanisms for advancing human rights and monitoring the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW). The GRB initiative in San Francisco (United States), for example, has attempted to implement CEDAW at the municipal level, despite the absence of its ratification at the Federal level. The City of San Francisco has been implementing CEDAW by analyzing the budget, service delivery and employment practices in the public sector from a gender perspective (Hofbauer 2003). Similarly, according to UNIFEM's mid-term review, some of its implementing partners have been addressing budgetary issues from a rights-based perspective (e.g. Equidad in Mexico, GRB initiatives in the Andean Region, FOWODE in Uganda).

Linking gender budget analysis and human rights work presents challenges. Firstly, the approach used by GRB advocates can somewhat differ from that used by rights-based advocates. While the former group may emphasize the need for the redistribution of budget allocations, the latter may focus on the overall adequacy of funding for everyone. In such instances, highlighting the redistribution of allocations does not necessarily mean having a full understanding of the budget as a whole,

including the institutional mechanisms and parameters (macroeconomic policy) in which it is framed. Secondly, gender budgeting work and rights-based work are both ineffective when not accompanied by a strong advocacy strategy or collaboration with advocacy groups. As already mentioned in Section 3b, advocacy in many GRB initiatives is a central component because of the political nature of the budget process. Finally, another challenging issue is the traditional division of power in many countries. Although the judiciary may rule that the executive is not fulfilling its obligation to realizing human rights, it may not rule on what the alternate course of action should be, particularly in terms of policy and budgets (Budlender 2005).

A forthcoming report commissioned by UNIFEM will show that CEDAW indirectly obliges State parties to implement 'all appropriate measures' to eliminate discrimination against women. Gender-responsive budgets could be considered to be one such measure. The report addresses two main issues. Firstly, the extent to which gender budget analysis could be used to monitor government budgets' compliance with CEDAW. Secondly, it examines how CEDAW could be helpful in identifying gender equality standards in budgetary issues and in guiding GRB initiatives. Of relevance to the ILO would be the report's conclusions and recommendations in connection with the ILO Decent Work Agenda. According to the report, the ILO's principle of Decent Work could serve as one of the gender equality standards guiding the formulation of macroeconomic policy that underpins budgetary decision-making (Elson 2005).

4. GRB initiatives addressing inequalities in the world of work

This section provides some examples of GRB initiatives that have applied gender budget analysis to the policy and budgets of ILO constituents and other labour-related institutions. The examples have been selected because of their relevance to ILO partner policy and budgets and because documentation is publicly available. Wherever possible, the methodology, results and lessons learned have been highlighted. Annex 3 contains additional examples of GRB initiatives that have addressed inequalities in the world of work.

a. South Africa Women's Budget Initiative

- Department of Labour (DoL) - The SAWBI has analyzed the DoL three times. In 1996, the First Women's Budget analyzed the budgets of the DoL and two other Departments and included a brief chapter on "Women and Work". In 2000, the Fourth Women's Budget contained a more thorough analysis of the budget within the context of employment creation. In 2004, Debbie Budlender conducted the third GRB analysis focusing on the gender impact of its budget on the 'economic work' of men and women. The study analyzed the DoL's progress during the period 2000-2004 using the two earlier studies as a baseline. However, the study had several limitations. It excluded women's unpaid labour from the analysis and it did not address the impact of the budget on the self-employed and subsistence agricultural workers. This was due to the fact that most of the DoL's policies and programmes are concerned with paid employees (Budlender 2004).

The study had five main sections that to some extent reflected the methodology used. The first and second sections presented a situational analysis describing the gender biases in South Africa's labour force and discussed the general composition of the DoL's budget. The third section analyzed in detail five of the seven DoL programmes and their respective budgets: social insurance, employment and skills development, labour relations, labour policy and service delivery. Budlender concluded that between 2000 and 2004, the DoL had taken the necessary steps to implement newly developed policy and mechanisms to address the problems found in South Africa's workforce. At the same time however, the gender nature of the workforce's bottom layers had not changed (Budlender 2004).

In terms of lessons learned, the SAWBI's analyses of the DoL highlighted the importance of a 'healthy' economy and the limited role of the MoL in macroeconomic policy. In Budlender's (2004) view, the DoL is not fully responsible for high unemployment rates, since this is something that can be largely attributed to the policies of the National Treasury and the Reserve Bank. This is also something that points to the role that international financial institutions can play in limiting government expenditure on social priorities (Hofabauer 2003). Similarly, the fact that Budlender does not include a wider range of workers in her GRB analysis is the result of the DoL's limited role in other areas of employment. In South Africa, the self-employed and agricultural workers fall under the responsibility of the Department of Trade and Industry and the Departments of Agriculture and Land Affairs, respectively (Budlender 2004).

Thus, this form of gender budget analysis suggests that 'economic' work of both women and men should in fact be treated as a cross-sectoral issue by applying the tools to the programmes and sub-programmes of different ministries. In the context of the ILO, this highlights the Organization's need to focus on labour-related institutions other than the MoL to analyze budget implications in relation to Decent Work conditions, such as the ministries of trade and industry for small and medium-sized enterprises (SMEs), ministries of agriculture for the rural sector, ministries of education for the fight against child labour, and so forth.

- GRB materials for South African trade unions - The SAWBI has also examined the revenue side of the budget and analyzed the gender impact of customs and excise policy.¹³ An in-depth analysis was conducted during the fifth year of the SAWBI and a shortened version of the analysis was released in a chapter in the 2001 edition of Money Matters. The chapter was subsequently translated into three indigenous languages. These GRB materials are geared to South African trade unions, especially trade unions representing sectors with a high concentration of female workers and for whom this form of taxation is a key issue (Goldman 2000; Budlender et al. 2002a).

¹³ In South Africa, Customs and Excise (CE) is the division of the South African Revenue Service (SARS) in charge of collecting revenue (e.g. import tariffs, dumping duties and value-added tax) at all points of entry into the country. CE is also in charge of collecting other taxes on particular imports and goods produced locally (e.g. alcohol, luxury goods, fuel) (Goldman 2000).

Central to the analysis was the extent to which tariffs had had an impact on women in their different roles as workers, consumers and traders. The study concluded that South African women seemed to be adversely affected by the negative outcomes of trade policy and implementation. This seemed to be especially the case in terms of tariff-reduction and its negative impact on female employment (Goldman 2000). The GRB analysis showed that the methodology could be used as a tool to enhance advocacy on the impact of globalization processes on women and on female participation in decision-making.

- Gender budget analysis approach applied to the informal economy - A joint study (2004) by CASE and the University of KwaZulu-Natal used the gender budget analysis methodology to examine the budgetary measures supporting informal workers, a significant proportion of whom were female. The study excluded subsistence agricultural and domestic workers from the analysis because they had characteristics that set them apart from other activities in the informal economy. The analysis covered the budgets of almost all national departments at provincial and local levels (Budlender et al 2004).

The methodology used for the study drew from the tools used in GRB work, including the 5-step approach and Sharp's expenditure categories. In applying this methodology to the informal economy, the authors encountered one main difficulty. Whereas in gender budget analysis the two categories of analysis are clearly distinct (gender/sex), the distinction between formal and informal workers was less clear. Thus, conclusions relating to the budgetary impact on informal workers tended to be somewhat imprecise. Nevertheless, the research team highlighted the usefulness of the methodology and the need to develop it further along the lines of the pro-poor budgets. The study revealed that policies addressing inequities needed to be reviewed and that informal workers had poor access to government resources to support their activities (Budlender et al 2004).

b. Gender analysis of Sri Lanka's 2003 National Budget

A study commissioned by UNIFEM-South Asia provided a gender budget analysis of Sri Lanka's 2003 National Budget covering seven ministries with allocations benefiting women and for which data were available. Both the Ministry of Employment and Labour and the Ministry of Social Welfare were included in the study (Chakraborty 2003). The study analyzed three categories of expenditure:

1. Gender-specific programmes with 100 per cent of the budget allocated to women;
2. Pro-women programmes with at least 30 per cent of the budget allocated to benefiting women; and
3. Programmes with allocations that did not fall under the other two categories.

Prior to the gender analysis of budget programmes, a situational analysis and the assessment of aggregate budgetary trends for 1999-2003 were undertaken. The situational analysis examined the unequal positioning of men and women in different sectors of society through the use of selected gender indicators (education, health,

nutrition and labour force). The study concluded that programmes for women comprised a negligible 0.09 per cent of total budget allocations across ministries. The study called for the improvement of information systems for the collection of sex-disaggregated data. One interesting aspect of the study was that it highlighted the need to protect the rights of women migrant workers (Chakraborty 2003).

c. Capacity Building for Gender-sensitive Budgeting project, Mongolia

In 2004, the Mongolian Statistical Association published a study Gender and poverty analysis of the public budget in the employment sector at the request of the Ministry of Finance and Economy within the framework of the UNDP's Capacity Building for Gender Sensitive Budgeting project. Throughout 2003 and 2004, experts from NGOs, government and the UNDP built capacity on gender-responsive budgets among budget officials and civil society groups in different parts of Mongolia. Three local NGOs were then chosen to apply gender budget analysis to the spheres of labour, social welfare and donor funding. The study on the employment sector was aimed at analyzing the gender impact of employment policy, especially that of the Employment Promotion Fund, which offers vocational training and credit to small entrepreneurs (Halasz 2004; Batmunkh & Uranchimeg 2004).

The research team applied four of Elson's gender-disaggregated expenditure analysis tools: policy analysis, beneficiary assessment, and incidence and time use analyses. The study also drew on focus groups, public opinion, and participatory processes based on a questionnaire. The main challenges faced by the research team were its lack of experience in gender budget analysis, limited budget data and lack of transparency in the government ministries. The study revealed that gender inequalities plagued the Mongolian labour market and that the government spent only a small amount of its budget on the implementation of employment policy aimed at reducing unemployment and poverty (Batmunkh & Uranchimeg 2004).

d. Gender Analysis of Expenditure Project in the United Kingdom

The United Kingdom Women's Budget Group recently supported the Gender Analysis of Expenditure Project conducted by HM Treasury in collaboration with the Women and Equality Unit. The Project was launched in 2003 as a pilot initiative with the aim of applying gender budget analysis to public expenditure addressing labour issues. The initiative looked at the gender impact of programmes in the Department for Work and Pensions and in the Department for Trade and Industry. In the former, the Project focused on two New Deal projects providing training and employment support to men and women: the New Deal for Lone Parents project and the New Deal 25+ initiative. In the Department for Trade and Industry, the analysis was applied to its Small Business Service Programme (British Council 2005).

The Project methodology comprised two main components. First, the Departmental Expenditure Limit for the two Departments was disaggregated into gender-specific and mainstream expenditures and then the gender impact of mainstream expenditure was analyzed. The second component analyzed gender-disaggregated

expenditure of selected programmes under each of the two Departments in parallel with a gender-disaggregated analysis of needs and outcomes of existing and potential beneficiaries. The Project report concluded that the availability of sex-disaggregated data and support from all stakeholders was essential for future gender analysis work. The report also made a connection between the United Kingdom's ability to capitalize on this form of budget analysis and its potential to influence the work of European Union (HM Treasury & DTI 2004). In terms of GRB tools used for the exercise, the final report included a 'Guidance Note', which contained the questions used for analyzing the selected programmes.

According to the HM Treasury and the Department for Trade and Industry, the initiative was key in generating public sector awareness. Not only did it raise awareness of the importance of analyzing expenditure from a gender perspective, but it also highlighted the initiative's potential to inform policy. The Project also helped to enhance the government's capacity to perform gender budget analysis of expenditure and served as a reference point for future work in the same area (British Council 2005).

e. A Gender Budgeting Initiative in Belgium

In 2002, the Directorate for Equal Opportunities in the Ministry of Employment and Labour of Belgium launched the Belgian Gender Budgeting Project within the framework of a larger gender mainstreaming project at Federal level. The overall aim of the Project was to assess the feasibility of introducing a GRB exercise, according to Sharp's three categories of expenditure, within the government. Although the initiative was temporarily delayed with the change of government in 2004, it did raise awareness on the rationale and relevance of GRB work (Villagomez 2004).

The Project was designed so that each ministry had a strategic objective in the area of equal opportunities and a coordinator supported by an academic. The initiative involved raising awareness and building capacity among government officials during which a training module was developed. The first exercise consisted of raising awareness of GRB tools and of examples of previous gender budget analyses conducted in Belgium. The second exercise comprised an 'action-research' exercise. Guided by a checklist prepared by the academics, government officials were asked to collect information from their respective ministries on Sharp's first two expenditure categories. This exercise revealed that without realizing it some ministries were already conducting GRB work. The third step involved analyzing mainstream expenditures based on available data (Villagomez 2004).

The initiative demonstrated that the lack of performance-oriented budget systems in the government had led to a high degree of discretionary spending. It also revealed the "limits of sex-disaggregated data that affect the analysis of the budget from a gender perspective but it also raised questions about budget transparency and efficiency beyond the gender focus" (Villagomez 2004: 18). The research team concluded that the introduction of PBS in government would be a good entry point for gender budgeting. The team's recommendations highlighted the need to address the absence of information on budgetary allocations for the implementation of

Belgium's National Action Plan in relation to the Beijing Platform for Action. As a result, the team developed a framework to strengthen the link between financing and the National Action Plan (Villagomez 2004; Cornet et al 2003).

f. Pro-poor Budget Initiatives

Although without a particular focus on gender, pro-poor budget initiatives usually aim to integrate the poor into the budget process and contribute to improved governance. In India, for example, the Movement for the Empowerment of Peasants and Workers has focused on how local government budgets reflect citizens' experiences as workers and as beneficiaries of anti-poverty programmes (Çağatay et al. 2000). Similarly, organizations such as the Centre for Budget Studies in India

Examples of people-centred budget initiatives focusing on workers and child labourers

Examples of pro-poor budget initiatives

- ✚ **Movement for the Empowerment of Peasants and Workers (MKSS), India** – analyzed the inconsistencies between the records of local government and citizens' experiences as workers on public works projects and as beneficiaries of anti-poverty programs (Çağatay et al 2000).
- ✚ **Developing Initiatives for Social and Human Action (DISHA), India** – worked with landless labourers and labour unions in Gujarat to address issues of governance, equality, and discrimination through budgetary analysis. DISHA has defended labourers' rights to work and food, and has 'costed the right to work' for all the unemployed in Gujarat (Gore 2004; International Budget Project).

Examples of children's budget initiatives

- ✚ **United Nations Children's Fund (UNICEF)** – supported the analysis of Jamaica's national budget in the context of the child participatory activities conducted by the Jamaica Coalition on the Rights of the Child. The study produced offered recommendations on two of the Ministry of Labour's sub-programmes in relation to children's welfare (Shirley 1998).
- ✚ **Centre for Budget Studies, India** – analyzed budgets by working with child labourers in Maharashtra. Since 1997, the Centre has released studies on budgets and their impact on working children and securing the right to education. One of the Centre's reports was published in response to the 1996 ILO report *Child labour: Challenge and response*. The Centre used budget data to present counterarguments using the same format as the original ILO report in its own study *Child Labour: Immense challenge, negligible response* (International Budget Project).
- ✚ **Institute for Democracy in South Africa (IDASA)** – released a book and study analysing government policy and the 2000 budget for their impact on poor children, including child labourers (Gore 2004)

have examined how budgets respond to the needs and interests of child labourers (International Budget Project Web site at <http://www.internationalbudget.org/>).

Attempts have also been made to analyze budgets for their impact on other forms of social inequalities, such as race, rural-urban location, etc. The South African Women's Budget Initiative, for example, analyzed the needs of poor, black women living in rural areas. Section 4 describes how the Community Agency for Social Enquiry has applied budget analysis to informal sector workers in South Africa (Budlender et al 2004; Budlender & Hewitt 2002).

5. Relevance of GRB initiatives to the work of the ILO

Gender-responsive budget initiatives have the potential to contribute to the promotion of gender equality in the ILO Decent Work Agenda. The Decent Work Agenda seeks to promote social justice by advocating a rights-based approach to development. The overall goal of the ILO is to promote equal opportunities for both women and men to engage in decent work “in conditions of freedom, equity, security and human dignity [...]. Decent work means meeting or exceeding core social standards – setting a threshold for work and employment which embodies universal rights” (ILO 2000).

Equality between men and women is central to the ILO’s mandate. This is reflected in the 1998 ILO Declaration on Fundamental Principles and Rights at Work and in the four key ILO Conventions referring to gender equality – Convention No. 100 on Equal Remuneration, Convention No. 111 on Discrimination in Employment and Occupation, Convention No. 156 on Workers with Family Responsibilities, and Convention No. 183 on Maternity Protection. In promoting these principles, the ILO has identified gender equality as a key operational objective cutting across four strategic objectives under its Decent Work Agenda. In this context, ILO has adopted a gender mainstreaming strategy as the basis for the Organization’s integrated approach to promoting gender equality and Decent Work.¹⁴

Similar to the ILO Decent Work Agenda, GRB initiatives seek to promote social justice by advocating a social and equitable approach to development. They can be characterized as being people-centered budget initiatives similar to pro-poor and children’s budget initiatives. Their ultimate goal is to “reprioritize” government expenditure and formulate revenue-raising policies to promote social justice (UNDP 2000).

6. Adapting methods and tools for GRB work to the ILO context

Based on the literature and feedback from members of the ILO Gender Network, there are lessons learned for possible future GRB work in the context of the ILO. In terms of approaches and methods used, the following challenges and opportunities are important:

- Ensuring the involvement of ILO constituents;
 - Setting realistic goals when applying gender budget analysis; and
 - Supporting the adaptation and development of GRB tools for the ILO context.
- Ensuring the involvement of ILO constituents

As mentioned in Section 3 b and c, the ILO is well positioned to support GRB initiatives because of its capacity to seek direct political support from its tripartite

¹⁴ For further discussion of gender mainstreaming in the ILO context, see other publications by the ILO Bureau for Gender Equality at <http://www.ilo.org/public/gender.htm>.

constituency. Their involvement is critical in ensuring the continuity of GRB initiatives.

- Setting realistic goals when applying gender budget analysis

All GRB initiatives point to gender budget analysis as being the first step in the process aimed at achieving gender-responsive budgets. The limited success of most initiatives in moving beyond the gender analysis stage highlights the need to set realistic goals.

While keeping an overall development objective as the basis of all GRB work, even if it is ambitious, it is also important to set realistic goals for GRB initiatives within a reasonable timeframe. In addition to raising awareness and promoting accountability. Other practical results that ILO constituents could expect from solid gender budget analysis include the promotion of equal participation in decision-making, the redesign and development of gender equality policies, and the strengthening of advocacy and social dialogue on gender equality issues in the world of work.

- Supporting the adaptation and development of GRB tools to the ILO context

The experiences of GRB initiatives show that solid gender budget analysis is based on the availability of adequate gender sensitive data and adapted GRB tools. Most of the GRB initiatives in Section 4 show that these tools have been used for the analysis of budget expenditure at the national level (e.g. France, Mongolia, Sri Lanka, and the United Kingdom). Moreover, experience shows that the GRB tools always need to be adapted to the context.

The most widely used GRB initiatives tool is the gender-aware policy appraisal (equivalent of the five-step approach) for ex-post facto budgetary analysis. This tool and other methods for gender-disaggregated expenditure analysis have been effective in raising gender awareness. At the same time, there is growing consensus that performance-oriented budget systems are the most suitable budgeting systems for monitoring budget allocations in relation to gender equality policy objectives with equity incorporated as an indicator.

In this context, and as a first step in raising awareness and capacity building, the ILO could use these gender-disaggregated expenditure analysis tools to focus on gender budget analyses of, for example, Ministries of Labour, social security institutions, and other labour-related agencies. By using these tools, the ILO could potentially build institutional capacity in the planning and budgeting offices of, for example, Ministries of Labour on gender-responsive budgets.

The ILO's choice of GRB tools would depend on the strategic objectives and entry points used for supporting gender budget analysis in relation to the constituents. One could speculate that supporting GRB work in connection with the promotion of gender mainstreaming in a Decent Work Country Programme would probably require the use of GRB tools that incorporate beneficiaries into the stake-holder analysis.

Moreover, these tools could also enhance work in countries where the ILO has already contributed to linking gender, employment, and budget expenditures to PRSPs.¹⁵

When supporting GRB initiatives in connection to ILO work on the linkage between paid work and the care economy, tools on time-use and on the revenue side of budgets would perhaps be the most relevant (Switzerland, the United Kingdom, etc.). These tools could build a better understanding of household dynamics from a gender perspective (e.g. the differentiation between the head of the household and care giver in the family) and of the value of the care economy's contribution to society. Such tools have moreover the potential to enhance on-going work on the development of national strategies to combat HIV/AIDS by linking them to budget allocations. Similarly, the tools could also be considered for the incorporation of a gender perspective into the Social Protection Sector's on-going reviews of national social budget expenditure and benefits to recipients.

At the micro level, poverty indicators and data collection tools for Community-Based Monitoring Systems (e.g. household surveys) may also be appropriate when examining the relationship between unpaid and paid work. These 'micro' tools could, for instance, strengthen the ILO's work by linking local budgets to locally driven development work on enterprise promotion, sources of income, access to programmes, provision of training, care services, etc. Of equal relevance to the ILO would be the CBMS' potential to analyze local budgets in relation to local government employment practices with a gender lens. In some contexts, a significant share of local budget expenditure is directed at the salaries of civil servants. Thus, budget advocates could benefit from CBMS tools to focus on local expenditure 'beneficiaries' (Budlender et al 2005).

As for considering the use of GRB as a tool for monitoring international labour standards, new frameworks may need to be developed similar to those being developed by GRB research initiatives on the advancement of human rights and implementation of national legislation. The ILO could examine the usefulness of the four Gender Equality Conventions in identifying gender equality criteria in budgetary issues, guiding GRB initiatives, and in monitoring gender budget analysis and government's budgetary compliance with ILO Fundamental Principles and Rights at Work, similar to UNIFEM's research on CEDAW.

The ILO would be well positioned to support GRB work in relation to national laws and decent work. By addressing some of the methodological issues identified by the ICRW (e.g. limited data availability and difficulty in 'costing' laws), the ILO could potentially enhance the budget analysis and advocacy skills of constituents and social partners (see ICRW 2003 for further discussion). For instance, in the context of the well-resourced ILO International Programme on the Elimination of Child Labour, the ILO could support GRB work by focusing on the 'costing' of national laws in relation

¹⁵ In Nepal, for example, the ILO contributed to the production of the PRSP in two capacities. First, it supported employment-oriented research by paying attention to gender-based discrimination in Nepal's labour market. Second, the ILO facilitated social dialogue by organizing consultations with workers' and employers' organizations and government institutions (see ILO 2002a for further discussion).

to ILO Convention No. 182: Worst Forms of Child Labour, 1999. The ILO could, for example, examine the number of boy and girl child labourers in a region/district, and the number of households using government assistance to prevent them from working, and provide them with education, vocational training and other services.

Finally, support for GRB work in relation to programming would need to be accompanied by efforts aimed at enhancing the gender sensitivity of ILO financial policy (including regular and extra-budgetary resources). With the gender equality objective and indicators already in place, this would require tools to facilitate the tracking of different categories of expenditure (gender-specific and mainstream) within Regular Budget activities and in technical cooperation projects, contributing to the ILO gender equality objective. As mentioned in Section 2d, the use of PBS and the introduction of the Integrated Resource Information System (IRIS) in the ILO may provide the opportunity to identify and monitor programme outcomes and expenditures. However, it is important that the 'right mechanisms' are made available to ILO staff enabling them to fully capitalize on the potential benefits of IRIS. According to one member of the ILO Gender Network, the ILO budget breakdown is still based on budget lines, which makes it difficult to attach specific figures to gender-sensitive outcomes.

Furthermore, ILO staff have suggested that gender audits could act as an entry point for GRB work. Although there are significant challenges in institutionalizing gender audits as a monitoring mechanism (see ILO 2002 for further discussion), they provide an opportunity to include budget analysis in the gender audits of ILO offices. The audits could be used to measure progress by work units, constituents and social partners in mainstreaming gender issues into policies, programmes and budgets.

▪ Conclusions

The information presented in this report has drawn attention to the fact that there are indeed possibilities for linking GRB initiatives to the ILO's approach to gender equality promotion in the world of work.

This could include constituents' involvement in gender budget analyses to achieve practical results such as:

- ✚ Increased awareness and capacity on gender and budgets;
- ✚ Enhanced government accountability;
- ✚ Promotion of equal participation in decision-making processes;
- ✚ Development of more gender-equal policies; and
- ✚ Strengthened advocacy and social dialogue on gender issues.

Several of the GRB initiatives outlined have shown that these are concrete results that the ILO could expect from supporting solid gender budget analysis in collaboration with constituents and social partners.

There is also the possibility of tailoring GRB tools to the ILO context depending on particular strategic objectives and entry points. These include:

- ✚ Capacity building on gender mainstreaming in the Decent Work Country Programme;
- ✚ Monitoring international labour standards;
- ✚ Enhancing the gender sensitivity of the ILO budgeting process, which would also support GRB work in relation to social partner policy; and
- ✚ Analyzing the linkages between paid and unpaid labour in the context of development work on the care economy.

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Gender Advisory Project, German Technical Cooperation (GTZ) Web site:

<http://www2.gtz.de/gender-budgets/english/index.html>

Gender-responsive Budget Initiatives (GRBI) Programme. UNIFEM, Commonwealth Secretariat and IDRC: <http://www.gender-budgets.org>

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Annex 1: Summary of past and on-going GRB work supported by the International Community

• GRB work supported by the international community

Multilateral organisations:

UNIFEM and the United Nations Volunteers (UNV) programme: in October 2005, UNIFEM and the UNV jointly launched the two-year initiative 'Engendering budgets: Valuing women's voluntary contributions to national development in Latin America.' The project aims to mainstream gender issues into the expenditure of local governments in five Latin American countries (Argentina, Bolivia, Brazil, Ecuador, and Peru). The initiative will place UNVs in various communities to raise awareness about the project, on gender budgeting and give more visibility to women's unpaid labour (<http://www.gender-budgets.org>).

UNIFEM, the CommSec and the International Development Research Centre (IDRC): jointly implementing the global Gender Responsive Budget Initiatives (GRBI) Programme. It focuses on the use of GRB initiatives as a mechanism to enhance participation, accountability, and gender responsiveness in national budgetary processes. The first phase covered 20 pilot countries and engaged governments, parliamentarians and civil society groups in advocating for and conducting GRB analysis. The second phase, launched in March 2005, aims to have an impact on budget allocations and processes, and institutionalize monitoring mechanisms in Ecuador, Morocco, Mozambique and Senegal.

(<http://www.gender-budgets.org>).

UNIFEM and the European Commission (EC): with funds from the EC, UNIFEM is implementing the Local Level Gender Responsive Budgets Initiatives project. The project supports GRB initiatives operating at the local level in India, Morocco, Philippines and Uganda in the context of on-going decentralization processes. One of its objectives is to build and share knowledge on experiences and strategies of GRB work at the local level (UNIFEM et al 2004).

United Nations (UN) system:

- Within the UN, a task force under the coordination of the Office of the Special Adviser on Gender Issues was set up in 1999 to develop tools for tracking progress in mainstreaming gender in UN budgetary planning (Villagomez 2004).

- In 2003, the UN Development Programme (UNDP) and UNIFEM launched a GRB initiative at the regional level in the Komic Republic, Russia (Villagomez 2004).
- In Belize, UNICEF, UNIFEM and the Women's Issues Network jointly engaged in capacity building to raise awareness of gender and budgets among representatives from government and women's organisations (UNIFEM 2004).
- In the Arab region, the UN Population Fund (UNFPA) partnered up with UNIFEM, the League of Arab States and the Centre of Arab Women to train government officials (UNIFEM 2004).
- In Guatemala, the UNDP and the IDRC have been developing a training program and manual on local budgetary planning with a gender focus (IDRC project information sheet).
- More recently, the UNDP has also trained a number of economists in different parts of the world. This includes economists from mainstream policy and research institutions in the Russian Federation and Eastern Europe/CIS, in the Philippines with the Asian Management Institute, and in West Africa with SESAG. According to the UNDP's Senior Gender Advisor, it is expected that this pool of trained economists will increase the capacity to support country level work on the long term (personal communication).

The World Bank:

- Under its Public Finance, Decentralization and Poverty Reduction Programme, the Bank conducted research to assess the role of GRBs in the design of systems of intergovernmental fiscal relations. GRB work under the Programme included capacity-building workshops in Pakistan, and delivery of a training module for government officials in Russia (Sharp 2003; Reeves & Sever 2003).
- The Bank has supported GRB initiatives through its efforts to mainstream gender into the production of Poverty Reduction Strategy Papers (PRSPs) and Public Expenditure Reviews (PERs). Funding from the Norwegian and Dutch governments to the Trust Fund for Gender Mainstreaming in the World Bank (GENFUND) is supporting GRB initiatives aimed at engendering PRSPs and PERs in countries like Vietnam and St. Vincent and the Grenadines (World Bank 2005).
- Finally, the Bank has been supporting GRB initiatives through its efforts to integrate gender into World Bank Institute (WBI) Courses. The WBI is developing gender-training modules focusing on GRBs in relation to PRSPs and poverty reduction. Through its Global Distance Learning Network

(<http://www.gdln.org>), the WBI is also expected to support GRB work in countries like Pakistan (Zuckerman et al 2003; Reeves & Sever 2003)

Donors:

Department for International Development (DFID): its GRB work in Rwanda within the context of gender in PRS processes falls under one of its five approaches to gender mainstreaming in country programmes. In Uganda, DFID is supporting the Ministry of Gender, Labour and Social Development (MGLSD) in coordinating the Gender Task Group responsible for reviewing the Government's Poverty Eradication Action Plan (PEAP). The Group is addressing the strategic issue of gender equality and mainstreaming gender in PEAP implementation, which also includes the formulation of the budget. DFID also supports GRB initiatives in South Asia under one of its five programmatic areas addressing the issues of gender, voice and accountability (Watkins 2004; Waterhouse & Neville: 2005).

Canadian International Development Agency (CIDA): Through joint funding, the CIDA and the Japan International Cooperation Agency (JICA) have supported the Asian Development Bank's (AsDB) Gender-Focused Regional Technical Assistance project on gender and local governance. Through this joint effort, donors supported activities assisting female government representatives to understand local budget allocation processes (CIDA 2004; personal communication). CIDA has also supported GRB work in Kenya, Malawi and the Philippines as part of its overall effort to mainstream gender into decision-making processes in partner countries (Budlender 2002; CIDA 2003).

Dutch Ministry of Foreign Affairs: bilateral funding supporting GRB work is decentralised to country-level embassies. In cooperation with other donors, Dutch embassies have implemented GRB initiatives in several countries. In the case in Tanzania and Bangladesh, support was aimed at influencing the production of PRSPs. In Burkina Faso, support was targeted at the PER. Dutch support for GRB work has also taken place in Uganda and Guatemala (personal communication; Minbuza 2002).

Norwegian Agency for Development Cooperation (Norad): since 2003, Norad has been supporting efforts to integrate gender equality into national PRS processes in several partner countries. Within this context, Norad has been supporting GRB initiatives at the national level in Pakistan and Zambia. In Pakistan,

Norad's support has been supported by funding from CIDA (Norad 2003).

German Technical Cooperation Agency (GTZ): The GTZ has supported GRB initiatives in Africa and the Latin American and Caribbean (LAC) region. In terms of the LAC, in 2001, UNIFEM, the UNDP and the GTZ signed an accord with the Chilean National Machinery for gender equality (SERNAM) for the promotion of gender-responsive budgets. GTZ supported this joint effort through a fund (GenderNet) set aside for regional work towards gender justice. GenderNet supported training workshop in Chile and Guatemala. In August 2005, in partnership with UNIFEM and the UNFPA, GTZ supported the launch of a regional Web Portal on Gender and Budgets (www.presupuestoygenero.net) in the LAC region. The site is aimed at promoting knowledge management and sharing of experiences in the region (Ruiz 2003; GTZ website).

Others: The Swedish International Development Cooperation Agency (Sida) has supported GRB initiatives in Kenya, Namibia and Tanzania. The Danish Agency for Development Assistance (DANIDA) supports gender equality work related to poverty analysis associated with PRS processes. DANIDA has supported GRB work at the local level in Uganda (Danida 2004; Budlender 2002). The Asian Foundation has funded GRB work in the Philippines at the local level by supporting Development Alternatives with Women for a New Era (DAWN) (Budlender 2002).

NGO's:

Oxfam: with DFID funding, Oxfam's programme in Yemen is currently supporting GRB initiatives at different levels. Oxfam's work in Yemen includes capacity building on analysis, planning and budgeting from a gender perspective with government and civil society groups. One of its objectives is to facilitate dialogue between civil society and government agencies, such as the Women's Council and the Ministry of Finance's new PRS Monitoring Unit. Oxfam recruited a gender specialist for the PRS Unit and trained Ministry staff. Based on an internal assessment, achieved results include enhanced awareness and capacity to conduct gender analysis within the Ministry of Finance and other social partners. Oxfam is also supporting efforts to analyse government expenditure for sectors from a gender perspective; health in Yemen and agriculture in Uganda. Country teams in both countries have created a learning group with Oxfam's UK Poverty Programme (Waterhouse & Neville 2005; Oxfam 2004).

Open Society Institute: supported a pilot project in Russia on capacity building on budgetary analysis from a gender perspective. The research project focused on labour issues.

Annex 2 - Applicability of poverty maps and community-based monitoring systems to gender responsive budgeting work at the local level

	Poverty Maps	Community Based Monitoring Systems (CBMS)**
Has this tool already been used for GRB initiatives at the local level or used with a gender angle?	Poverty maps have been used in the first step towards mapping needs. The group highlighted for example that the tool has been used generally in the Philippines, in Karnataka, India to map the gender needs of the community and in Sri Lanka to map issues concerning women and peace.	Community Based Monitoring Systems is used with gender indicators, but very basic ones.
Is this tool relevant for GRB initiatives at the local level?	While the group suggested that the tool does offer potential relevance for GRB work at the local level, an important question that arises is whether mapping could lead to changes in the budget.	CBMS is relevant for GRB work at the local level, particularly because of its geographic component and on the collection of disaggregated data.
If yes, what will the tool allow us to monitor and how?	The tool can be used to show and present the needs of particular group and it can be used to monitor only if it is used continuously and regularly.	CBMS could be used to show initial disparities and whether they have been addressed and whether there is adequate delivery of services. This tool can help provide information for development planning.
What changes are needed to make the tool useful for GRB initiatives at the local level?	The group recommended mapping only of priority needs and of the reach of government programmes. The maps could be used to assess whether government programmes have reached the target group.	To make the use of Community Based Monitoring Systems relevant for GRB work at the local level, women's priorities would need to be included in the survey. Gender indicators capturing practical as well as strategic gender needs would also be necessary to include
Is this tool more suitable for civil society, parliament, government, and/or donors?	Civil society could potentially use the tool and also initiate dialogue and discussion with the government	CBMS can be used by civil society for advocacy and to inform participatory development processes. Local governments in a context of decentralization can also use this tool. Donors may be able to use this tool to fund specific needs. And, national governments may want to use this tool for planning purposes.
What are the resource requirements?	The resource requirements for this tool include human resources and time.	In terms of resource requirements, community volunteers would be necessary. If local governments used the tool, it would be necessary to have the appropriate software, hardware and training.
What capacity needs (skills) are required?	In terms of capacity and skills requirements – facilitation skills and motivated personnel would be necessary.	In terms of capacity and skills requirements, training on collecting, analyzing and disseminating data would be essential.
Recommendations	In discussing the relevance of this tool for GRB work at the local level, the group stated that every tool can be a useful tool if it is used properly. Mapping helps to present sophisticated data and information in an understandable manner.	

** See Budlender et al 2005 for in-depth discussion on CBMS as facilitators of GRB initiatives.

Source: Taken directly from UNIFEM et al (2004), pp.16-18.

Annex 3 – GRB initiatives addressing inequalities in the world of work

France

Jaune Budgetaire (Yellow Budget Paper) – Since 2000, the Federal government has been submitting an annex (Jaune) to the draft Budget Act every year. The Jaune is a budget statement that identifies the funds allocated by each ministry (including the Ministry of Labour) towards women's programmes and gender equality promotion. The Jaune extends Sharp's first category of expenditure by also including actions and allocations promoting gender equality in different spheres. Under the initiative, each government department is requested to develop its own gender equality guidelines and indicators. With time, the Jaune has gradually included all ministries and provided a more thorough analysis of men's and women's situation in society (Villagomez 2004). To see the 2005 edition of the Jaune, go to: <http://alize.finances.gouv.fr/budget/plf/2005/jaunes/811.pdf>

Italy (Commune of Modena)

Gender-sensitive indicators– In 2002, in the locality of Modena (in the Emilia-Romagna region), a group of universities and organizations conducted a study with the aim of developing adequate data for the formulation of local childcare policy. The 'standard' GRB tools found in most of the literature turned out to be inappropriate for analyzing fiscal policy at the local level and extremely expensive to use in terms of data collection. Thus, the research team identified the issues/policies to be analyzed by using a series of indicators that measured their value in relation to the EU and Italian averages. At the local level, efficiency indicators were also reviewed and the team found them to be gender insensitive. As a result, the 'Economic Situation Index' (ISE) was developed, which measures men's and women's wealth, based on a wide range of family assets, and not

only based on net income. The study showed that in a household with a low ISE, with two working parents, and a child under the age of 12 months usually resulted in one parent (usually the mother) staying at home and not working. The analysis and the ISE also pointed to the need to develop a new child care policy more pro-poor and gender sensitive (Villagomez 2004; McKay & Fitzgerald 2002).

Netherlands

Netherlands & the Social Assistance Act – the Equal Opportunities Coordination Department (EOCD) of the Ministry of Social Affairs and Employment (MSAE) released a study on gender budget analysis applied to its own budget and to those of two other government ministries (Finance and Housing). The MSAE's budget was analysed for its implementation of the Social Assistance Act. The initiative expose the absence of necessary data required for gender budgeting in the Netherlands (Minbuza 2002). For more detailed information, see van Beveren 2002 (in Spanish only).

Nordic Countries

Nordic Council of Ministers – the Council is implementing an internal cooperation project during 2004-2006 with the aim of mainstreaming gender in the budget process. Recently, the Council has released a compendium of examples of gender analyses conducted by Nordic governments. The compilation is intended to contribute to the understanding gender equality in various sectors. Some of the examples address employment issues, such as the Swedish government's analysis of budget supplements. This publication also includes a chapter on methods used for gender analysis in Nordic countries and abroad, such as the 3R method, JämKAS Bas, and Diane Elson's 'input, output and outcomes framework' among others (Nordic Council of Ministers 2005).

Russia

Open Society Institute (OSI) pilot– In 2001, the OSI launched a GRB initiative for raising awareness among government officials. The pilot had strong input from academics and commissioned a research study in which a series of labour market policy issues were addressed. One interesting aspect of the study is that it includes an estimate of forgone revenues (taxes) due to gender segregation in the labour market. The approach used was to identify a set of programmes where the budget was already addressing gender issues and where beneficiaries could be incorporated into the analysis. The exercise required that officials develop a 'sample budget for 2002' based on available data and institutional framework (Villagomez 2004). For an outline of main findings under the pilot see Villagomez (2004).

Switzerland

Swiss trade union of public employees' 1994 study - In 1994, the trade union

of public employees (VPOD-SSP) released a study on the direct and indirect impacts of reducing the budget deficit on women. It was released in original and simplified versions. As of 2002, this study was the most serious attempt to measure budget impacts on reproductive work. The research was conducted by a social and labour studies unit and co-financed and co-edited by the VPOD-SSP and the Swiss Conference of Equal Opportunity Officers (EEO). The study analysed three labour-related issues with respect to public funding: impact on paid employment on men and women; impact on women and men as beneficiaries of service delivery; and impact on reproductive work of women. The study was disseminated within political parties, EEO meetings and trade unions at the cantonal and community level. The study prompted several GRB initiatives in various cantons at the national and sub-national levels (e.g. Basle, Zurich, Aargau and St Gallen) (Budlender 2002).

Annex 4: Resources & tools for gender responsive budget work

List of country-specific tools developed by ongoing GRB initiatives at the local level

Countries/ Institutions	Resources
Oaxaca, Mexico	<ol style="list-style-type: none"> 1. Human Development Report at municipal level in www.undp.org.mx 2. Health: Gender sensitive budgets: methodology developed in Mexico by Helena Hofbauer, Fundar, Centro de Analisis e Investigacion. 3. Engendering Fiscal Policy in Oaxaca – Norma Teran in www.imo.org.mx 4. Municipal Development Index for Oaxaca (in Spanish) in www.imo.org.mx
Janagraha, Karnataka, India	PROOF: Full and accurate performance information (financial statements, performance indicators related to public policy etc) to the city's various stakeholders through Public Record of Operations and Finance (PROOF).
Mexico-II	GUIDE for developing GRB work at the local level (not translated into English): A guide for incorporating gender perspective in the municipal planning process, which also contains experiences in other countries and suggestions on the location of resources from a gender perspective.
Yemen, (UNCDF)	Annual Report, Plan and Budget (ARPB): Format for transformation towards full Performance Budgeting for the district and local government authorities.
Morocco	<ol style="list-style-type: none"> 1. Gender Statistics. 2. GRB Sensitization Material for Parliamentarians (not translated into English)
Andean Region	Book documenting GRB initiatives in Andean region. (translated into English).
Uganda (I &II)	<ol style="list-style-type: none"> 1. Training Manuals for GRB research. 2. GRB Materials for Political representatives.
Singamma Srinivasan Foundation, India	'Building Budget from Below': Training material given to the Elected Women Representatives especially in the Gram Panchayats to design the budget and be sensitive to the local politics.
Bangladesh	'Budget Made Easy': Shamunnay's efforts to demystify the budget for the poor. Experience of advocacy for pro-poor budget preparation.
Nepal	<ol style="list-style-type: none"> 1. Gender assessment and audit of few ministries. 2. Separate chapter on Gender Budgeting introduced in yearly Economic Survey published by the Finance Ministry. 3. A pilot project on gender responsive local governance in 3 districts 4. A manual of gender audit and budget is prepared for Women Development Offices.
Sri Lanka	<ol style="list-style-type: none"> 1. Ministry of Women's Affairs published 'Gender Indicators'. 2. Study done by Chakraborty (2003) on budget through a gender lens has been translated into vernacular language for wider dissemination and deepening the GRB process at local level.

Source: Taken directly from UNIFEM et al (2004) Local Level Gender Responsive Budgeting International Expert Group Meeting Meeting Report. India International Centre, New Delhi November 1-4, 2004, Annexure III

Netherlands - Budgeting for all; Manual for local gender budget initiatives, Jacintha van Beveren, Theera van Osch, Sheila Quinn, 2004,
<http://www.internationalbudget.org/resources/newsletter28.htm>

Tools for introducing gender analysis into the UK budgetary process:
UK Women's Budget Group

Questions explored		Requirements
1. Making gender visible	Who are the recipients?	Data disaggregated by sex
2. Auditing revenue and expenditure	How is spending/revenue distributed between women and men?	Expenditure and revenue statistics disaggregated by sex
3. Gender impact assessment	<p>What are implications in the short and long term for the gender distribution of:</p> <ul style="list-style-type: none"> – resources (money and time)? – paid and unpaid work? <p>Is provision adequate to the needs of women and men?</p> <p>How does policy affect gender norms and roles?</p>	<p>Data on the unpaid, caring economy, for example, a satellite account incorporating time use data</p> <p>Micro-analytic model of income distribution, incorporating model of economic (e.g. labour supply) and other (e.g. fertility) behaviour sensitive to gender differentials</p> <p>Sensitivity to gender segregation, cultural practices and gender norms and the impact that policy has on supporting or reconstructing these.</p>
4. Gender mainstreaming	<p>How is gender taken into account in policy formulation, design and implementation?</p> <p>What priorities are given to reducing gender inequality?</p>	<p>Cooperation across government agencies and across the policy process</p> <p>Awareness of the scope of gender issues and ability to search out more hidden aspects of gender inequality</p> <p>Tools to assess the aims and priorities attached to policy</p>
5. Benchmarking	Are specific targets for gender equality being met (E.g. benchmarks for reducing the pay gap, the productivity gap)?	<p>Awareness of complexity of gender inequalities when setting targets</p> <p>Ability to locate the policy and other influences on particular social phenomena.</p>

Source: Taken from Rake (2002), 'Gender Budgets: The experience of the UK's Women's Budget Group', in Bellamy, K. (2002) Gender Budgeting A Background paper for the Council of Europe's Informal Network of Experts on Gender Budgeting, UK Women's Budget Group.

Main websites with GRB resources & tools

➤ Gender Responsive Budget Initiatives (GRBI) Programme

UNIFEM, Commonwealth Secretariat and IDRC: www.gender-budgets.org

This is the most up-to-date online resource on GRB initiatives and materials. The website consists of the following components:

GRB Initiatives – http://www.gender-budgets.org/en/ev-64178-201-1-DO_TOPIC.html

Includes country profiles of ongoing GRB work in each region. It compiles materials produced by GRB initiatives supported under the GRBI Programme, such as documents part of 'Follow the Money' series on GRB initiatives in South Asia. It also contains some of the LLGRB materials listed in the previous page (e.g. Andean methodology).

Library-

Country Cases

Documents & References

Manuals & Tools

Presentations

Web Links – http://www.gender-budgets.org/en/ev-66948-201-1-DO_TOPIC.html

The most comprehensive list of GRB initiatives and organizations carrying out GRB work worldwide.

News and Events

➤ BRIDGE Cutting Edge Pack on CD (2003)

Institute of Development Studies,

University of Sussex UK: www.bridge.ids.ac.uk/gender_budgets_cd/

The most comprehensive online resource on materials and networking contacts on GRB initiatives as of 2003. The BRIDGE Cutting Edge Pack consists of:

1. Introduction

2. Overview materials

3. Concepts

The care economy

Public expenditure

Revenues

Rights & accountability

Research & advocacy

4. Case studies

Case study collections

National, regional & local

Government Accountability

Revenues

Budgets for realising rights

5. Tools & guidelines -

Compiles materials developed by GRB initiatives, such as those under the Commonwealth Secretariat pilot (e.g. Sharp's and Elson's tools) and the South African Women's Budget Initiative (e.g. Money Matters series of workshop materials)

6. Popular education –

Contains information and summaries of materials produced by the South African Women's Budget Initiative and the Tanzania Gender Networking Programme (TGNP)

7. Web resources
8. Networking & contact details for each region
9. List of Experts

Other web links [Not included in two online resources above]:

>Fundar

Centro de Análisis e Investigación, México

www.fundar.org.mx/secciones/publicaciones/pub_analisisyseguiamiento.htm#3

Contains a list of publications produced under Fundar's GRB work. Examples of relevant publications include:

- Dignity counts. A guide to using budget analysis to advance Human Rights, 2004
- Presupuestos Sensibles al Género: conceptos y elementos básicos, 2002
- Mujeres y Pobreza: El presupuesto del gasto social focalizado visto desde la perspectiva de género, 2001

➤ Gender Advisory Project, German Technical Cooperation (GTZ) website
<http://www2.gtz.de/gender-budgets/english/index.html>

>Iniciativa de Presupuestos con Enfoque de Género, EMAKUNDE

<http://www.emakunde.es/actualidad/presupuestos/Materiales.htm>

This is a compilation of materials by the GRB initiative in the Basque region of Spain. This online resource is particularly helpful in terms of documentation on GRB work in the European context.

➤ Nordic Council of Ministers
www.norden.org/gender

➤ Regional Web Portal on Gender and Budgets in the LAC region
www.presupuestoygenero.net

This web resource (in Spanish) is supported by UNIFEM, UNFPA and the GTZ. Its aim is to promote the sharing of GRB experiences and knowledge management in the LAC region.

➤ Siyanda
Mainstreaming Gender Equality Database
www.siyanda.org/index.htm

Annex 5: Gender responsive budget initiatives from around the world

GRB Initiatives under UNIFEM's GRBI Programme

Source: This is a 'factsheet' produced by UNIFEM in April 2005 and found at:
http://www.gender-budgets.org/en/ev-80857-201-1-DO_TOPIC.html

Gender Responsive Budgets: Program Results (2001-2004)

UNIFEM's gender responsive budgets (GRB) programme was launched in 2001. Through this programme, technical and financial support was provided to twenty countries to initiate or support gender budgets initiatives. Fifteen countries received financial support through the Belgian contribution (Peru, Ecuador, Bolivia, Brazil, Belize, Mexico, Nigeria, Senegal, Mozambique, Tanzania, Uganda, Philippines, Sri Lanka, India, and Morocco); five others (Chile, Egypt, Kenya, Afghanistan and Nepal) were supported from UNIFEM's core or other funds. In addition, the European Union is currently supporting local level gender budgeting initiatives in Morocco, Uganda, India and the Philippines.

Other countries that expressed interest in GRB were supported by UNIFEM facilitating exchange between individuals and groups, providing resource materials, and providing on-site guidance. These countries include: Cambodia, Ethiopia, Eritrea, Zimbabwe, Zambia, Colombia, Honduras and Uruguay, Cape Verde, Trinidad and Tobago, Bulgaria, Poland, Russia and Kyrgyzstan.

Key results achieved under this program relate to four areas: availability of tools for GRB; increased capacity to advocate for gender responsive budgeting, improved budgeting and planning processes to enhance gender equality, and increased resources to support implementation of gender equality plans and policies. Some highlights of these results are summarized below.

INCREASED AVAILABILITY OF METHODOLOGIES AND TOOLS TO CARRY OUT AND ADVOCATE FOR GENDER BUDGETS ANALYSIS AT THE LOCAL AND NATIONAL LEVELS.

- In Nigeria, UNIFEM collaborated with the National Centre for Economic Management and Administration to

review its entire curriculum to incorporate principles of gender responsive budgeting (GRB) using the training manual developed by UNIFEM. GRB has been incorporated into the entire curriculum of the Centre. UNIFEM also supported a one week training programme on GRB for planning and budgeting officers from government organizations and the Legislature. In addition, 40 officers responsible for the national HIV/AIDS strategic framework were also trained with the Centre.

- Analytical studies to review the impact of the Philippines 5% GAD budget in collaboration with the National Commission for the Role of Filipino Women (NCRFW). With UNIFEM technical advice, a results-based approach to gender budgeting has been introduced and its application is being tried within selected sectors such as agriculture and health at national and local levels. Immediate outcomes of this exercise are 1) the shift to a results based approach; 2) the involvement of more NGOs in the processes of gender budgeting.
- Local level gender budgeting manual prepared by one of UNIFEM's partner organization in West Bengal in India (Sachetana) assisted in building the capacity of over 1000 Women Councilors within the Local Government. Sachetana developed the training manual on gender budgets through a participatory process. The manual is available in English and Bengali.
- In Mexico, UNIFEM continues to provide support to the NGOs Equidad de Género and Fundar to build capacities at the state level (Chiapas, Querétaro and Morelos). A product of this successful collaboration is the publication of the 'Guidebook on the Formulation of Gender Responsive Public Budgets guide. With HIV/Aids
- UNIFEM also invested in the production of a guidebook on GRB for parliamentarians in collaboration with IPU, UNDP, the World Bank as well as a report on CEDAW and Budgets.

- In Morocco UNIFEM, through collaboration with the Ministry of Finance has provided support for the production of a training manual on gender responsive performance budgets which targets the budget officers in the Budget Directorate of the Ministry of Finance and other line ministries was drafted by a committee consisting of the Ministry of Finance and Ministries of Planning and Social Affairs.
- In Egypt, training manuals targeting the Finance officers of the line Ministries were produced. These included a TOT Module on Performance Based Budgeting as a tool For Effective Public Management with a Gender Focus and a Manual on Gender Budgeting.

INCREASED AND SUSTAINED CAPACITY OF STAKEHOLDERS TO CARRY OUT AND ADVOCATE FOR GENDER BUDGETS ANALYSIS AT LOCAL AND NATIONAL LEVELS

- As part of the Programme of Support for Integrated Actions in Gender and Race Equity in Brazil, UNIFEM supported activities towards the inclusion of gender and/or race perspectives into public policies and budgets. An analysis of the Multi-Year Plan of the Federal Government for 2004/2007 has been produced by CFEMEA, as well as a document with the selected programmes that will integrate the "women's budget". The racial dimension and race/color issues have been included in the Brazilian National Health Plan for 2004/2007, after advocacy with the Health Ministry and the organization of the 1st National Seminar on Black Population's Health.
- Building on the 2000 IGAD commitment of ministers towards GRB, UNIFEM convened a workshop on gender budgeting with seven ministers of gender from the IGAD countries. The workshop also included officials from the ministries of planning, finance and foreign affairs. This provided an accountability space as each of the countries made a report on progress made towards the Beijing Commitments and the application of GRB principles.

- A Gender Budget Network of stakeholders working on gender budgeting was established in Nigeria in October 2004 under the leadership of UNIFEM and the Centre for Democracy and Development. Members of the Network have benefited from training on advocacy and lobbying skills and on developing a common understanding of gender budgeting. With the support of UNIFEM, Nigerian members of parliament and over 40 budgeting and planning officers were trained in gender budgeting. The Network is expected to play a key advocacy role in engendering budgets in Nigeria and ensuring that gender issues receive priority in resource allocation.
- In Brazil, UNIFEM, with the collaboration of CFEMEA and the National Congress' Women's Caucus and Budget Commission and SPM, organized a public debate at the National Congress on gender-responsive budgets. The debate reinforced the commitment of the Women's Caucus and of SPM to mainstream gender into policy and budget design and monitoring processes. A major milestone was set when the President of the National Congress' Budget Commission suggested the creation of a sub-commission to monitor public expenditure from a gender perspective.
- In Mexico, seven universities were key partners for the institutionalizing of tools and approaches for gender responsive budgeting developed by Mexican NGOs to widen the outreach of these tools

IMPROVED PRACTICES AND POLICIES TO ENHANCE GENDER EQUALITY BASED ON ANALYSIS OF REVENUE AND EXPENDITURES AT COUNTRY LEVEL

- Guidelines have been issued to ministries in Nepal and Sri Lanka indicating that 10 % of all development funds should be allocated towards gender priorities.
- In Senegal, Parliamentarians demanded the use of gender budget tools to address the issue of women's vulnerability to HIV and Aids through the increase of budgetary allocation. Sustained work and advocacy with parliamentarians resulted in the Parliament proposing the enactment of legislations to engender the budget and set up mechanisms in the

Parliament to monitor the implementation of such legislations.

- In Uganda, National budget guidelines have been reviewed to reflect a more gendered approach to budgeting. As a result of advocacy activities by FOWODE and other non governmental organizations, the 2005/06 budget circular issued by Ministry of Finance in September 2004 made it a requirement for ministries to show how their budgets will address gender equality.
- In India, the National Commission for Women along with women's groups met the Finance Minister to demand a more gender sensitive budget. Consequently, in his budget speech, the Finance Minister made a commitment that in 2005 the national budget in India would focus on gender budgets and set up a task force to look at data needs for ensuring gender responsive budgets. For the 2005, 18 ministries will formulate their budgets with a gender perspective.
- Through a partnership between TGNP and the government of Tanzania, UNIFEM's work on gender responsive budgeting resulted in linking gender budget work with the ongoing macroeconomic policy processes (Gross Domestic Product and Macroeconomic models).
- The strategy developed by the Steering Committee of the Gender Budgets project in Senegal focuses among other things on the establishment of a clear link between women's empowerment objectives as identified in the Third National Plan for Women (PANAF) designed by the Women Ministry and budgets allocation. An agreement was reached with the PRSP Monitoring Unit for the establishment of a comprehensive framework for monitoring the entire PRSP implementation process. The institutional framework and methodology will focus on the provision of sex disaggregated data required for a gender analysis of macroeconomic policies.
- In Peru, UNIFEM established a new partnership with the Consensus-

Building Round-Table to Fight against Poverty, a civil society/governmental institution in charge of advising the implementation of the participatory budget law throughout the country. Through this partnership, three pilot experiences were carried out in the Departments of Huanuco, Moyamba and Moquegua to include the gender perspective in the participatory budgets.

- In Nigeria, UNIFEM has used the opportunity of the development of the Nigerian National Economic Empowerment Development Strategy (NEEDS), and Nigeria's PRSP, to introduce gender responsive budgeting as a tool to be integrated into the implementation of the NEEDS. UNIFEM convened a high level dialogue with the National Planning Commission and has been asked to develop a framework for mainstreaming gender to be used to implement the NEEDS and the States Economic Empowerment Development Strategy.
- In Mozambique, UNIFEM, in collaboration with UNDP, supported the convening of a series of training of trainers and sensitization workshops on gender responsive budgeting targeting civil society groups and policymakers. This resulted in the creation of the Gender Special Interest Group (GSIG) comprising of donors, government and civil society whose objective is to mainstream gender in the PARPA and the national budget.
- In Uganda, FOWODE engaged with national planning processes using the gender budgets analysis findings, partnerships and knowledge developed throughout the initiative.

INCREASED ALLOCATIONS IN LOCAL, NATIONAL, REGIONAL AND GLOBAL INSTITUTIONS TO SUPPORT IMPLEMENTATION OF GENDER EQUALITY PLANS AND POLICIES

- Through the Programme of Support for Integrated Actions in Gender and Race Equity in Brazil, UNIFEM supported CFEMEA to advocate at the National Congress for increased budget allocations for gender and race equity.
- In Cochabamba (Bolivia), specific programmes targeting poor-women were

developed such as women's alphabetization and laundries for women.

- In Ecuador, as a result of gender budget analyses and advocacy, affirmative actions and allocation of specific funds for actions favoring gender equity were introduced to the budgets of several municipalities. In Cuenca, a decree established the priority of hiring women for infrastructure projects funded by the Municipality. The budget for the years 2002, 2003 and 2004 has included specific resources to fund actions included in the Equal Opportunity Plan. In Esmeraldas, in response to demands included in the women's Agenda, the Municipality has generated in 2004 a fund for local women's micro-enterprise initiatives and formed the Equity Council of Esmeraldas, this group comprised of councilwomen and representatives of women's organizations, to provide advisory support and oversee the Municipality's gender policies. In Salitre, women's organizations themselves formally presented the gender budget analysis results to Salitre's Mayor and successfully lobbied for resource allocations in the 2003 municipal budget to support their

actions.

- In the Ugandan district of Kabale, a budget line to the tune of UgShs. 38 million was passed by the district council to cater for women councillors activities as a result of extensive advocacy to empower local women councilors.
- In Kenya, advocacy activities with civil society and women's organization around gender and HIV/AIDS resulted in the removal of the Value Added Tax (VAT) on sanitary pads.
- In India, a proposal for a budget cut of women's programs was being considered by the local government in Mysore municipality due to unspent funds. Elected women representatives engaged in UNIFEM's gender budgets activities at the municipal level actively mobilized and succeeded in leveraging a 56% increase in the allocations instead. They also called for increased transparency for better information about budget spending in future cycles in order to avoid mismanagement of severely needed funds.

UNIFEM's support to initiatives on gender responsive budgeting since the late nineties stems from its mandate towards gender mainstreaming. In 2001, it launched a 20 country programme creating a momentum among governments, civil society and parliamentarians to engage in budget policy-making from a gender perspective. This work built capacity around budget analysis from a gender perspective, built budget literacy amongst women's rights and gender equality advocates and developed knowledge and experience on effective approaches to gender responsive budgeting. More recently, UNIFEM launched the second phase of its program which seeks to transform budget allocations and processes and institutionalize mechanisms for monitoring responsiveness of budgets and economic policies to gender equality. The countries supported in this phase includes: Ecuador, Morocco, Mozambique and Senegal.

GRB Initiatives from around the world (up until 2003)

(Source: Taken directly from Cornet et al (2003), « Annexe 1: Expériences en matière de gender budgeting réalisées à l'étranger (pays en voie de développement et pays développés) », pp. 58-68.)

Pays	Mesures	Impact	Difficultés
Afrique du Sud	<p>-1995: le groupement "Women's Budget Initiative" (WBI) a procédé à une analyse de la taxation publique et de l'emploi dans le secteur public dans une perspective de genre.</p> <p>-1999: étude de l'implication en terme de genre des allocations sur la création d'emplois et ce, dans les gouvernements locaux.</p>	<p>-Prise de conscience du fait que le genre intervient partout.</p> <p>-Rapport sur les interactions entre les niveaux national, provincial et local en terme de définition, de répartition des ressources.</p> <p>-Production d'une série de livres appelés "Money Matters".</p> <p>-Organisation d'une formation sur le gender budgeting pour les fonctionnaires.</p> <p>-Demande de la part d'une organisation d'étudier quelles ressources ont été mises en place par le gouvernement pour faire face aux actes de violence domestique. --</p> <p>-Mise en place de cours de gender budgeting dans les universités.</p> <p>-Demande du comité des finances de l'une des provinces d'une étude de leur budget avec la notion de genre.</p> <p>-La demande d'analyse du budget en terme de genre est souvent incluse dans des propositions de loi.</p>	<p>-Les initiatives gouvernementales sont néantes actuellement. Cela est dû au départ des personnes qui s'occupaient principalement de ce domaine d'action.</p> <p>-Les possibilités d'influencer le gouvernement sont aujourd'hui beaucoup plus faibles qu'au début de la démocratie.</p> <p>-Les fonctionnaires voient dans l'application de nouvelles mesures des charges supplémentaires.</p> <p>La recherche ne définit pas suffisamment des questions clés.</p> <p>Faiblesse générale de la société civile qui n'a presque plus de moyen d'opposition.</p>
Allemagne		Octobre 2000: un groupe de travail sur le gender budgeting a été mis sur pied.	
Australie	<p>-1980: Document incluant un rapport complet de chaque ministère et service quant aux implications de leurs dépenses (et parfois revenus) pour les hommes et les femmes.</p> <p>-1990: gender-budgeting est transformé en gender-auditing.</p> <p>-2000: Hormis dans un territoire (Northern Territory), plus aucun rapport n'est fait. -</p>	<p>-Le rapport national sur l'évaluation des budgets consacrés aux femmes était publié dans un format plus court et illustré afin d'attirer un plus large lectorat parmi les groupes de femmes. --</p> <p>-Politiquement, aucun impact car le rapport était plutôt un reportage.</p> <p>Le rapport émis par le Northern Territory n'a pas d'impact car il porte sur les activités du bureau politique des femmes plutôt que sur le mainstreaming.</p>	<p>Les gouvernants ne sont pas intéressés par le sujet.</p> <p>Les gouvernants ont peur de tout ce qu'il va falloir changer par la suite pour arriver à une égalité entre hommes et femmes.</p> <p>-Manque de volonté politique du chef de gouvernement</p>
Autriche		Rien n'est fait hormis la publication d'articles scientifiques	

Pays	Mesures	Impact	Difficultés
Bangladesh	<ul style="list-style-type: none"> -Deux phases: 2001: évaluation et analyse des bénéficiaires et des incidences des dépenses publiques. 2003: travail avec le gouvernement sur un "gender budget disaggregated". -Policy Research Unit au ministère de la Santé. <p>Cela consiste en l'évaluation de la perception qu'a le public des services offerts par le gouvernement.</p>	Trop tôt pour le dire.	<ul style="list-style-type: none"> -Les outputs et les objectifs sont liés aux processus d'évaluation des pays qui financent le projet (Norvège et Hollande) plutôt qu'aux processus gouvernementaux. -C'est une organisation internationale qui s'occupe de ce projet alors que des établissements locaux compétents sont disponibles. -Il est impossible de comparer les préférences et perceptions des hommes et des femmes car, lors de l'évaluation, presque tous les répondants étaient des femmes. -L'évaluation ne tient pas compte des non-utilisateurs.
Belgique	<ul style="list-style-type: none"> -Analyse financière des programmes de mise à l'emploi développés par le MET. -Projet "gender budgeting" pour le MET. 	Prise de conscience du problème.	<ul style="list-style-type: none"> -Les personnes qui octroient les budgets ne sont pas celles qui les gèrent. Question de la complexité et de la manière dont se déroule le cycle budgétaire ainsi que du nombre d'acteurs. -Manque de transparence qui pose la question de la place de la démocratie dans un tel système. -Peu de statistiques utilisant la variable genre comme variable indépendante sont disponibles.
Botswana	<ul style="list-style-type: none"> -Mai 1999: organisation par une représentante de l'UNDP d'un atelier sur le thème "genre et budget" pour les chercheurs, statisticiens et planificateurs. -Organisation d'une série d'ateliers de sensibilisation au genre pour les différents groupes dont les leaders traditionnels. 	Aucun	L'analyse du budget en terme de genre ne fut incluse dans aucun autre atelier.
Brésil	Travail de l'organisation "Agende" qui s'occupe des politiques et des budgets pour le gouvernement. Elle ne se focalise pas sur le genre mais a soulevé des solutions ayant un rapport avec celui-ci.	Eclairage spécial des solutions grâce à la prise en compte du genre.	Seuls certains ministères sont concernés.

Pays	Mesures	Impact	Difficultés
Canada	<ul style="list-style-type: none"> -1993: un budget spécifique "femmes" est débloqué. -Le Conseil de la femme a identifié le problème de la garde des enfants comme un problème de genre. -1998: le gouvernement se pose la question de savoir comment, théoriquement et pratiquement, il est possible d'introduire la dimension de genre dans le budget. -Novembre 2001: avis du Conseil du statut de la femme qui fait une évaluation du cadre d'analyse développé par le ministère des Finances du Québec sur l'analyse différenciée selon les sexes. 	<ul style="list-style-type: none"> -Développement d'options et de lignes de conduite pour une nouvelle politique. -Consultation des groupes extérieurs qui s'intéressent à la question. - -Publication d'un rapport par AFB (Alternative Federal Budget) en 2001 qui inclut pour la première fois une section "gender budgeting". 	<ul style="list-style-type: none"> -L'angle étudié est celui de la taxation et non celui des dépenses. Conscience qu'il faut insister pour que le genre soit intégré dans d'autres politiques.
Chili	<ul style="list-style-type: none"> -Le SERNAM qui coordonne les initiatives du gouvernement, a organisé une conférence sur le gender mainstreaming. -Le gender budgeting est prévu pour 2001. -Projet portant sur 12 communautés et qui se base sur quatre facteurs pour déterminer l'égalité entre hommes et femmes: organisation et exercice des droits, contrôle social et accès à la décision publique et possibilité de défendre ses droits. 	<ul style="list-style-type: none"> -Démocratiser le rapport existant entre les municipalités et la population qui y vit. 	<ul style="list-style-type: none"> -Tout le territoire n'est pas pris en compte.
Ecosse	<ul style="list-style-type: none"> -Publication annuelle d'un rapport sur la position des femmes en Ecosse. -Organisation d'une réunion avec le ministère des finances pour discuter de la relation entre la politique "femme" et le budget. 	<ul style="list-style-type: none"> -Le gouvernement a accepté d'employer une personne du département des finances afin qu'il conseille le gouvernement sur la manière d'analyser l'impact des mesures sur le genre. -Le gouvernement a accepté de mettre en place un groupe consultatif "genre" composé de représentants d'ONG, de membres de la société civile 	
Espagne	<ul style="list-style-type: none"> -2000: Etablissement d'une bibliothèque virtuelle des matériaux existant en matière de gender budgeting (www.infopolis.es/usuarios/bibliotec.htm) -Briefing sur le gender budgeting au chef du gouvernement, au ministre des finances et à certains membres du gouvernement expérimentés par le bureau des femmes du pays Basque. 		

Pays	Mesures	Impact	Difficultés
Etats-Unis d'Amérique	<p>-Les Etats-Unis n'ont pas ratifié la convention sur l'élimination de toutes les formes de discrimination contre les femmes (CEDAW) mais cela n'a pas empêché plusieurs états, comtés et villes de prendre des résolutions encourageant la ratification de cette convention. La ville de San Francisco a même développé un ensemble de directives pour une analyse de genre. Deux départements (travaux publics et jeunesse) ont été choisis afin d'examiner les discriminations existantes dans les pratiques en matière d'emploi, dans l'allocation des budgets et dans la fourniture de services directs et indirects.</p> <p>Voir www.ci.sf.uf/cosw/cedaw/guidelines.htm</p> <p>-Jane Midgley a effectué un travail sur les budgets "femme" aux USA et a écrit "The Women's Guide to the US budget".</p>	La même étude a été étendue à quatre nouveaux départements.	
Fiji	Rapport émis en juillet 2000 par le Conseil national des femmes qui met en exergue le manque d'actions spécifiques en faveur des femmes.	Intérêt des organismes de la société civile pour la question de genre.	La suspension des Fijis du Conseil du Commonwealth a ralenti le processus.
France		Le gouvernement français émet en annexe de chaque budget un rapport sur les dépenses spécifiques liées à des programmes "femmes" (le jaune budgétaire).	
Ile Maurice	<p>-Février 2000: organisation par le PNUD d'un atelier sur le gender budgeting pour les îles Maurice, les Seychelles, les Comores et Madagascar. Les participants étaient des membres du gouvernement (à la différence de l'atelier organisé en Afrique australe).</p> <p>-Consultation d'une experte en mai 2000 par le ministère de la femme, de la famille et de l'enfance.</p>	Projet pas mené à bonne fin.	La consultation s'est déroulée à un mauvais moment (peu de personnes du ministère disponibles...) et cela a eu pour conséquence que le projet ne s'est pas développé.
Inde	<p>-Mi-2000: organisation d'un atelier sur l'analyse des budgets par Unifem, en prenant en compte le genre afin de sensibiliser les fonctionnaires du gouvernement, les chercheurs. -</p> <p>-Projet en trois phases: qualification des fonds affectés, compréhension du budget existant et prévision d'un budget incorporant le genre.</p>	Le gouvernement a convenu que le service des femmes et du développement de l'enfant préparerait un chapitre annuel pour l'Etude Nationale Economique	

Pays	Mesures	Impact	Difficultés
Irlande		-L'évaluation de l'impact du genre est incorporée dans le programme de développement national. -Le gouvernement a élaboré des directives pour guider l'exercice d'évaluation d'impact du genre.	
Israël		Pas de projets spécifiques sur les femmes par le centre ADVA mais analyse en 1997 sur l'impact du budget sur les femmes tant que consommatrices et en tant qu'ouvrières. Ce document inclut la santé, les allocations familiales, l'éducation... .	
Italie		-Organisation d'un atelier international sur le "gender auditing" des budgets publics. -Table ronde avec les autorités italiennes et des conseillers responsables du budget au niveau local ou national.	
Kénya	-Projet de trois ans du CIDA (Canadian International Development Agency) sur le gender mainstreaming dans les investissements publics et les dépenses courantes. -Publication d'un rapport intitulé "Traduction de la plate-forme de Beijing dans le budget national Kényan de 1998/1999". -Mai 2000: organisation d'un atelier sur "Les parlements et le processus budgétaire incluant la perspective de genre".	-Incorporation de certains aspects de ce projet dans le budget 1998. -Un expert genre a été désigné pour seconder l'équipe responsable de l'élaboration du PRSP (poverty reduction strategy paper). -Collaboration entre le CIDA et des organisations de femmes pour assurer la participation de celles-ci à chaque niveau du processus du PRSP. --	-Le travail se concentre uniquement sur les dépenses nationales. -Les fonctionnaires sont surchargés et ne sont pas disponibles pour s'occuper de ce nouveau projet. Les fonctionnaires doivent consulter leurs supérieurs avant de donner des informations. Certains hauts fonctionnaires sont très réticents face à ce projet.
Les Barbades	Avril 1999: mise sur pied d'un atelier composé de trois représentants de différents ministères et ayant pour mission d'établir un rapport pour chaque secteur en se basant sur le genre, l'emploi équitable et les dépenses en termes de genre.	-Publication d'un volumineux rapport de recherche. - -Quelques essais pour impliquer ou informer ceux qui s'intéressent au genre sur l'initiative ont été entrepris mais ont eu peu de succès.	Peu de prise en compte de ce problème par certains décideurs (le ministère de la Justice qui s'occupe des violences liées au genre n'a pas complété le rapport). -Le ton du rapport est trop académique et intéresse plutôt les experts genre que les officiels du gouvernement.
Liban	Organisation par Unifem d'un atelier sur le gender budgeting et le gender auditing.		
Malawi	-CIDA a pris l'initiative de la publication d'un rapport sur l'économie du pays tenant compte de l'aspect genre. -Analyse de la faisabilité de l'application du genre dans le budget des différents ministères sur base de ce rapport	-Il ressort de l'analyse que CIDA ferait mieux de travailler avec les ONG qu'avec le gouvernement. - -Une version simple et courte de la recherche a été publiée afin de populariser l'idée de genre.	Les ONG et le gouvernement ne veulent pas travailler ensemble car le gouvernement soupçonne les intentions des ONG et les ONG ont peur d'être étouffées et menacées par le gouvernement. -Les objectifs sont difficilement atteints car les fonctionnaires concernés interviennent trop tard dans le processus budgétaire.

Pays	Mesures	Impact	Difficultés
Mexique	<ul style="list-style-type: none"> -Recherches effectuées par des Ong sur les programmes et les dépenses fédérales en matière de santé reproductive. - -Projet de deux ans portant sur les dépenses sociales et la participation du citoyen au budget. -Etude par l'Ong FUNDAR de la stratégie d'extirpation de la pauvreté du gouvernement dans une perspective de genre. - -Programme pour l'augmentation de la prise de conscience de la part des fonctionnaires du problème genre. 	<ul style="list-style-type: none"> De nombreuses autres ONG ont demandé que des projets similaires soient entrepris dans leurs municipalités. -Une discussion avec le gouvernement s'est instaurée afin de savoir dans quelle mesure les programmes publics affectent les femmes. Différents ministères ont signé une convention sur le sujet. 	
Mozambique	<ul style="list-style-type: none"> -Traduction de la plupart des chapitres du premier budget des femmes africaines en Portugais par l'Ong GEDLIDE. -Organisation d'un atelier de deux jours pour les fonctionnaires des finances par GEDLIDE. -Analyse des budgets de trois ministères (éducation, santé et travail). 	<ul style="list-style-type: none"> -Recueil de statistiques sur le nombre de femmes et d'hommes dans le service public. Celles-ci ont été incluses dans ladocumentation publique pour le budget de 1998. -2000: le ministère de l'agriculture et du développement rural a, pour la première fois, déterminé un budget spécifique pour des activités liées au genre. 	<ul style="list-style-type: none"> -Les statistiques étaient peu nombreuses dans certains domaines. -Aucun accès aux informations qui concernent les montants alloués par des pays étrangers. -Participation limitée du ministère des Finances. -Peu de bonne volonté de la part des fonctionnaires pour entreprendre ce type d'analyse.
Namibie	<ul style="list-style-type: none"> -1997: un rapport prône l'intégration du genre dans toutes les politiques et programmes dugouvernement. -Analyse du budget du ministère de l'éducation et de la culture et le ministère de l'agriculture, l'eau et le développement durable. 	<ul style="list-style-type: none"> -Organisation d'un atelier sur la question en décembre 1997. -Rédaction d'un rapport parlant du décalage entre femmes et hommes pour ce qui est du travail payé et non-payé, l'égalité et l'efficacité etc. . -Une commission a exigé un commentaire sur l'impact du genre en matière de capitaux. -2000: le ministère des affaires féminines et du bien-être de l'enfant recherchait un conseiller pour conduire une formation pour les conseillers financiers de différents ministères. 	<ul style="list-style-type: none"> -Aucun fonds spécifiques n'est destiné à des actions positives en faveur des femmes. -Les commentaires sont plutôt vagues. -Pas de volonté d'aller plus loin que cette initiative.
Norvège		<ul style="list-style-type: none"> Le ministère des enfants et du bien-être de la famille a fait quelques analyses du budget en terme de genre. 	

Pays	Mesures	Impact	Difficultés
Ouganda	<ul style="list-style-type: none"> -Initiative prise par l'Ong "Forum pour les femmes en démocratie" (FOWODE) et qui a, dès 1997, organisé des formations, des réunions de dialogue et publié des dossiers sur le genre. Elle a également commandité deux recherches de genre se concentrant sur les ministères de l'agriculture, de la santé, le ministère des finances et celui de la planification économique. --- -L'association des femmes professionnelles ougandaises dans l'agriculture et l'environnement (AUPWAE) a effectué des études sur l'allocation des ressources au niveau institutionnel et familial dans quatre zones du pays. -Organisation d'un atelier en 1999 sur le gender budgeting réunissant des représentants de plusieurs Ong. 	<ul style="list-style-type: none"> Une nouvelle relation entre les activistes de genre et le gouvernement s'est établie et a remplacé les suspicions pré-existantes. On a donné à la notion de genre une certaine crédibilité et un certain respect. Elle n'est plus perçue comme une valeur sentimentale ou morale. La recherche a été éditée sous forme de livre. -Des initiatives ont été prises afin d'augmenter le pouvoir de décision des parlementaires au sujet du budget. -Initiatives pour s'assurer que les femmes ont les qualifications nécessaires pour influencer la prise de décision au niveau des gouvernements locaux. -Un petit montant a été affecté aux femmes dans les conseils. 	<ul style="list-style-type: none"> -Les dépenses sont conditionnées à l'approbation de la Banque mondiale et du Fonds monétaire international. -Fowode a eu quelques difficultés à obtenir des fonds.
Pérou	<ul style="list-style-type: none"> -Projet portant sur le ministère des femmes et du développement humain et qui consiste à récolter des informations sur les programmes et activités liés aux femmes. -Projet portant sur les budgets municipaux et destiné aux femmes qui sont conseillères dans ces municipalités. 	<ul style="list-style-type: none"> -Organisation d'un atelier régional pour les femmes présentes dans les gouvernements locaux. 	
Philippines	<ul style="list-style-type: none"> -Il existe un budget "genre et développement" (GAD). Chaque ministère et établissement public doit consacrer 5% de son budget total au GAD. -Exercice lancé par la Fondation asiatique et qui est plus centré sur la société civile et le niveau local. 	<ul style="list-style-type: none"> -1996: la mesure a été étendue à tous les organismes gouvernementaux. Nationaux et locaux -1998: toutes les agences officielles détenant un budget y ont été également soumises. 	<ul style="list-style-type: none"> -Les 5% sont dépensés en grande partie pour des projets répondant à des besoins pratiques des femmes et pour l'instauration de mécanismes institutionnels pour le GAD mais pas beaucoup de dépenses pour le mainstreaming. -De nombreuses agences ne respectent pas la barre des 5%. -Certaines allocations pour les femmes sont bizarres (leçons de danse dans la salle de bal pour les fonctionnaires féminins par exemple). -Beaucoup de résistance face à une directive qui stipule quelles sont les allocations inacceptables. -Les budgets GAD des agences sont conçus avec l'assistance technique du NCRFW mais il ne peut pas aider toutes les agences.

Pays	Mesures	Impact	Difficultés
Royaume-Uni	<p>-Influence du groupement "Women's Budget" qui regroupe des activistes de genre provenant de différents secteurs.</p> <p>-1998: le "Women's Budget Group", en collaboration avec le trésor, a organisé une journée d'étude sur les expériences en matière de gender budgeting en Afrique du sud, au Canada et en Norvège.</p> <p>-L'analyse en terme de genre du budget britannique se concentre plus sur les impôts et les avantages octroyés que sur les dépenses.</p>	<p>-Ce groupement a beaucoup de contacts avec les autorités gouvernementales et surtout depuis l'arrivée au pouvoir du parti travailliste. Le gouvernement produit chaque année un document de consultation pré-budgétaire et qui reprend les grandes lignes des politiques principales et des changements proposés. Ceci a permis au "Women's Budget Group" de faire quelques recommandations. -</p> <p>-L'analyse en terme de genre du budget a permis de faire ressortir que les impôts et avantages octroyés affectent une plus grande proportion de la population en Grande-Bretagne que dans les pays en voie de développement.</p>	<p>Le "Women's Budget Group" s'est demandé si les réunions qu'il faisait, notamment avec le Trésor, avaient réellement une influence sur la politique menée ou si c'était une manière pour ce dernier de se faire sa propre publicité.</p>
Russie		L' "Open Society Institute" soutient une initiative relative au gender budgeting.	
Rwanda	Organisation d'une conférence sur le gender budgeting par Unifem. -	Des allocations spécifiques pour les femmes ont été dégagées dans le dernier budget.	-Pas d'analyse de l'ensemble du budget pour voir s'il tient compte de la notion de genre.
Salvador	Le Movimiento de Mujeres Melida Amaya Montes est une organisation de femmes qui s'occupe des questions de budget.		
Sri Lanka	Collaboration entre le ministère de la femme et celui des finances afin d'appliquer les instruments de gender budgeting et formation des fonctionnaires du gouvernement en avril 1998.	<p>-A servi de test pour l'approche qui a été développée plus tard dans le manuel du Commonwealth.</p> <p>-A permis d'avoir un accord général sur le fait que la question de genre devait être abordée dans tous les ministères.</p> <p>-Des études ont été réalisées afin d'obtenir des données désagrégées par sexe.</p> <p>-Référence explicite à la contribution des femmes dans l'économie dans le discours du budget de 1999.</p>	<p>-Beaucoup de fonctionnaires trouvaient qu'il n'y avait pas de discriminations dans le pays.</p> <p>-L'initiative est actuellement "dormante".</p> <p>-Le projet n'a pas permis de convaincre le gouvernement que les budgets traditionnels devaient être sensibles au genre.</p> <p>-Tensions durant la formation.</p>
St Kitts et Nevis	Etude des budgets en tenant compte du genre.	-Le ministère du développement social et des affaires de genre a reçu une augmentation de l'allocation destinée à l'unité de genre.	

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Suisse	<p>-1994: étude sur l'impact direct et indirect du déficit budgétaire sur les femmes commanditée par le syndicat des employés du secteur public. Trois effets ont été étudiés: effets sur l'emploi des femmes et des hommes dans le secteur public, effets sur les femmes et les hommes en tant que bénéficiaires des services et effets sur le travail non-rémunéré des femmes.</p> <p>-Etude à Zurich sur le financement des projets "femmes".</p>	<p>-L'étude faite à Zurich a permis de prendre conscience que le financement des projets "femmes" entrepris par des organismes de la société civile, subissaient trois fois plus de coupures budgétaires que les autres lignes budgétaires et 10 fois plus que le service social.</p>	<p>-Le gouvernement n'est pas très enthousiaste au sujet de ces initiatives et remet en cause la méthodologie de l'étude initiale ainsi que le coût de ce genre d'analyse.</p> <p>-Le système budgétaire diffère selon les niveaux de pouvoir. Il y a donc une certaine difficulté à transposer au niveau inférieur le travail qui a été fait au niveau national.</p> <p>-Décalage avec la nouvelle gestion publique car le pouvoir d'intervention dans le budget est maintenant considérablement réduit.</p> <p>-Trop de temps entre la récolte de données et la production de statistiques.</p>
Tanzanie	<p>-Initiative lancée par l'Ong "Tanzanian Gender Networking Programme" (TGNP) et qui a débouché sur l'organisation ,en 1997, d'un atelier qui a couvert les concepts de base du gender budgeting et a analysé ce que Tanzanie pouvait apprendre de l'expérience faite en Afrique du Sud et ce qui devrait être différent.</p> <p>-Recherche sur le processus budgétaire de 4 ministères (éducation, santé, agriculture, industrie et commerce) par TGNP. Le but était d'atteindre les acteurs principaux, de créer des ouvertures et d'établir des alliances. –</p> <p>-1998: une autre Ong (SIDA) a mis en place un exercice semblable au ministère des finances.</p> <p>-Un plan de trois ans impliquant tout établissement s'occupant de la gestion financière des fonds publics (et pas seulement les organes qui s'occupent du budget) a été mis en place.</p>	<p>-Les résultats de la recherche ont été publiés et une version plus courte et plus populaire de ceux-ci, intitulée "Budgeting with a gender focus", a également été produite.</p> <p>-Prise de conscience que la notion de genre est quelque chose que l'on doit non seulement connaître mais aussi que l'on doit utiliser dans le travail quotidien.</p> <p>Les idées de l'atelier ont été formalisées dans une check-list qui montre comment intégrer le genre dans chaque étape.</p> <p>Reconnaissance du fait que l'équité ne – concerne pas seulement les femmes mais que les hommes sont aussi concernés.</p>	<p>-Cécité des fonctionnaires quand il s'agit d'appliquer la notion de genre. Ils ne prennent pas le genre comme une donnée sérieuse. Il y a un certain cynisme de leur part.</p> <p>-La notion de genre est bien discutée dans le processus budgétaire mais il n'est pas assuré que cette notion y est bel et bien intégrée.</p> <p>-Le gouvernement n'a fait participer la société civile que de manière superficielle et hésitante.</p> <p>-Méfiance mutuelle du gouvernement et des Ong.</p> <p>Tensions avec le ministère du développement de la Communauté, des affaires des femmes et des enfants qui a été choisi comme ministère pilote mais pas comme expert pour le projet.</p>
Thaïlande		<p>La Banque mondiale a lancé un petit projet de gender budgeting qui concerne le budget du WID.</p>	

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Vietnam	-La revue 1999/2000 sur les dépenses publiques a accordé une certaine attention à la dimension de genre.	-La Banque Mondiale et le ministère des finances ont convenu d'un planning pour la mise en place de certaines recommandations concernant le genre. -Des projets sont actuellement à l'étude pour que le gender budgeting soit développé dans tout le pays.	-Tensions entre le gouvernement et la Banque Mondiale, initiatrice du projet, quant à l'utilité d'appliquer une perspective de genre. -Les membres du gouvernement trouvaient assez difficile d'intégrer la notion de genre à leur analyse.
Zambie	-Unifem a mis sur pied un atelier en 1998 sur le gender budgeting. -Tenue d'un atelier par le Comité de coordination des Ong afin de discuter de la manière dont le genre pourrait être intégré dans le budget 2000.	-Le gouvernement a décidé d'intégrer dans la politique macro-économique une directive concernant les capitaux octroyés pour des actions en faveur du genre dans le développement et l'allègement de la pauvreté.	
Zimbabwe		-Des chercheurs ont été nommés au sein de l'initiative "Gender and Economic Reform in Africa" (GERA) pour réaliser une analyse en terme de gender budgeting. Ils se sont intéressés aux bénéficiaires du budget national dans les communautés rurales et urbaines ainsi qu'aux transferts "invisibles" des coûts imposés par des changements dans les politiques d'éducation et sanitaire. -Des membres du bureau régional d'Unifem ont présenté une communication lors de la conférence parlementaire relative à la discussion du budget.	