



UNRISD

UNITED NATIONS RESEARCH INSTITUTE FOR SOCIAL DEVELOPMENT

Expectations versus Realities in Gender-Responsive Budget Initiatives

Debbie Budlender

Community Agency for Social Enquiry
Cape Town
South Africa
debbieb@sn.apc.org

Revised draft
March 2005

Prepared for the UNRISD Project on Gender and Social Policy

DRAFT WORKING DOCUMENT
Do not cite without the author's approval



The **United Nations Research Institute for Social Development (UNRISD)** is an autonomous agency engaging in multidisciplinary research on the social dimensions of contemporary problems affecting development. Its work is guided by the conviction that, for effective development policies to be formulated, an understanding of the social and political context is crucial. The Institute attempts to provide governments, development agencies, grassroots organizations and scholars with a better understanding of how development policies and processes of economic, social and environmental change affect different social groups. Working through an extensive network of national research centres, UNRISD aims to promote original research and strengthen research capacity in developing countries.

Current research programmes include: Civil Society and Social Movements; Democracy, Governance and Human Rights; Identities, Conflict and Cohesion; Social Policy and Development; and Technology, Business and Society.

A list of the Institute's free and priced publications can be obtained by contacting the Reference Centre.

UNRISD, Palais des Nations
1211 Geneva 10, Switzerland

Tel: (41 22) 9173020
Fax: (41 22) 9170650
E-mail: info@unrisd.org
Web: <http://www.unrisd.org>

Copyright © United Nations Research Institute for Social Development (UNRISD).

This is not a formal UNRISD publication. The responsibility for opinions expressed in signed studies rests solely with their author(s), and availability on the UNRISD Web site (<http://www.unrisd.org>) does not constitute an endorsement by UNRISD of the opinions expressed in them. No publication or distribution of these papers is permitted without the prior authorization of the author(s), except for personal use.

Introduction

Analyzing the impact of government expenditure and revenue on women and girls, as compared to men and boys, is fast becoming a global movement to build accountability for national policy commitments to women. In 2001, UNIFEM launched a four-year programme on gender-responsive budget initiatives, in partnership with the Commonwealth Secretariat and the IDRC and in growing collaboration with UNDP, that seeks to:

- *Strengthen the capacity of governments to apply gender analysis to planning, monitoring and evaluating the impacts of revenue raising and expenditure allocation at national, provincial and local levels.*
- *Increase women's participation in economic decision-making through their engagement in the budgetary processes.*
- *Bring a gender perspective into economic governance by increasing the transparency of the budget processes and strengthening existing monitoring mechanisms, including CEDAW, to hold global and national actors accountable for their policy commitments to women.*

(Source: UNIFEM 2001 Annual Report: 17)

Through development and application of various tools and techniques, women's budgets can make a number of crucial contributions. These include efforts to:

- *recognize, reclaim and revalue the contributions and leadership that women make in the market economy, and in the reproductive or domestic (invisible and undervalued) spheres of the care economy, the latter absorbing the impact of macroeconomic choices leading to cuts in health, welfare and education expenditures;*
- *promote women's leadership in the public and productive spheres of politics, economy, and society, in parliament, business, media, culture, religious institutions, trade unions and civil society institutions;*
- *engage in a process of transformation to take into account the needs of the poorest and the powerless; and*
- *build advocacy capacity among women's organizations on macroeconomic issues.*

Source: Blackden & Chanu, 1999:64-5.

The gender issue and gender projects urgently need to be mainstreamed at a higher level of political dialogue and development programme measures (scaling-up). A gender budget initiative is one example of a core proposal... There is important potential here for a macro-economic gender policy, as experience in other African countries has shown...

Source: Rodenberg, 2003: 38

The first quote above is from the 2001 Annual Report of the United Nations Development Fund for Women (UNIFEM). The second is from a World Bank

publication entitled *Gender, Growth and Poverty Reduction*. The third is from a Deutsche Gesellschaft für Technische Zusammenarbeit (GTZ) report on the Ghanaian experience of attempting to integrate gender into the poverty reduction strategy (PRS) policy and processes. The three quotes give a sense of the widespread interest – among these “development partners” and beyond – in the idea of gender responsive budgets (GRB). The quotes also give an implicit indication of the expectations that the GRB idea evokes. The UNIFEM quote refers to the emergence of a “global movement” around GRBs. It also points, among others, to expectations around what GRBs can achieve in terms of accountability of governments and international players, and participation of women in economic decision-making. The World Bank refers to “crucial contributions” in the areas of recognition of paid and unpaid labour; women’s leadership in politics, the economy and society more broadly, “transformation” that takes account of the needs of the “poorest and the powerless”; and advocacy. The GTZ suggests that GRBs can provide a “higher level” of engagement to promote the mainstreaming of gender in macro-economic policy.

The key question addressed in this paper is: How does what gender-responsive budget (GRB) initiatives have done in practice compare with the claims and expectations about what they can achieve? In asking this question, the paper does not aim to detract from what has been achieved. Instead, it attempts to bring some realism into the discussion, planning and assessment of these initiatives. The paper also stresses that different initiatives have different objectives and different outcomes which depend on context, who is involved, and a host of other things. There is therefore no single “correct” approach.

The paper does not explain in any detail what GRBs are. There are a range of other sources which provide such a description and discussion. The annotated bibliography produced by BRIDGE (Reeves & Sever, 2003) earlier this year provides a useful reference to what is currently available on the topic. In addition, *Gender Budgets Makes Cents* (Budlender et al, 2002) discusses some of the concepts underlying the initiatives as well as providing a brief summary of initiatives in over 20 countries as at early 2001. *Gender Budget Makes More Cents* (Budlender & Hewitt, 2003) provides longer descriptions of activities in ten different contexts (eight countries, one region, and one international organisations) written by central actors in the GRB initiatives concerned. This latter publication provides implicit support to one of the central contentions of this paper, namely the wide variety within what are classified as GRB initiatives, and thus the difficulty in making generalizations.

The working definition of a GRB for this paper is that it involves an analysis of the government budget in terms of its reach and impact on women and men, girls and boys. A GRB is thus, in effect, a form of policy analysis from a gender perspective. GRBs do not focus only on the numbers contained in the budget. They focus as much – if not more – on the policy and programmes underlying those numbers. Ideally, they also focus on what happens when the policies and programmes are implemented. The ‘added value’ of GRBs in terms of policy analysis is that they recognise that any other government policy or programme will not be effective unless adequate resources are allocated to implement it.

The quotes at the beginning of this paper suggest that development partners have played an important role in GRBs. Inside any particular country, GRBs can involve government players, civil society actors, parliamentarians, or a mixture of the different groups. GRBs, especially those undertaken by governments, should ideally not end with analysis. Instead, the analysis should result in changes in the programmes and policies and the budgets which are allocated for them so that they can better meet the different needs of women and men, girls and boys in the society concerned.

The above short description provides for a wide variety of different activities. It hides a wide variety of different approaches and understandings of what GRBs could and should do. Sometimes those involved are aware of the different possibilities and make the choices consciously. Sometimes this is not the case. The paper hopes to add to what others have written in describing some of the explicit and implicit ways in which GRB initiatives can differ.

Over the last seven years I have personally worked in more than 20 countries providing assistance in respect of GRBs. Some of this work has been with national or sub-national governments, some with parliaments, and some with civil society groups. In the course of the paper I utilise examples drawn from my knowledge of GRBs in the different countries. Inevitably, the examples tend to be from countries I have worked in, and those I know best. In particular, there are more examples from South Africa than from any other country. This probably results in some bias. It certainly results in a slant towards developing countries, as that is where much of the GRB work has happened to date, and where I personally have been most involved. The bias will mean that the paper neglects some important examples. I do not, however, feel comfortable in drawing conclusions about examples which I do not understand well as what happens in a GRB initiative is heavily influenced by political, organizational and other contextual factors. Indeed, some of the conclusions I draw about GRBs in countries which are included in the paper might well be incorrect because of my lack of understanding of these contextual factors. The imbalance in coverage is not in any way meant to imply that the initiatives in which I have been involved are “better” or more interesting than others.

The paper focuses more on the expenditure side of the budget than on the revenue side. This is not meant to imply that the revenue side is less important. Rather it reflects the bias of most GRB work to date, especially in developing countries.

The paper is divided into three sections. The first section deals with issues related to budgets and their relationship to conceptualizations of the economy and economic and social policy. The second deals with issues related to gender as a critical variable that structures the economy and society, alongside other axes of difference such as race, class and age. The third deals with issues related to policy- and budget-making as a process. The different sets of issues are often related to each other, and there is thus some overlap between the sections.

Budgets and economic and social policy

Macroeconomic policy

As seen in the quotes which started this paper, GRB initiatives are often described as being about engagement with economic policy. This is true because the budget constitutes a major part of the fiscal macroeconomic policy of the country. However, the assertion can be misleading if it relies on too narrow a notion of the “economic”.

First, while the budget is part of economic policy, the way it is distributed affects the effectiveness of the policies of all parts of government – economic, social and protective. The budget is, in effect, the monetary reflection of *all* the policies of a government. This contradiction plays out when implementing initiatives that focus on government players in the choice as to where to focus effort – the Ministry of Finance (which sets the budget ceilings, decides on sectoral allocations, determines budget formats), or line ministries (which draw up and implement the sectoral allocations and the policies which underlie them). In practice, both have to be targeted, although in different ways.

Second, talking about the budget as “economic” policy can detract from the aim of using gender budget work to integrate social and economic considerations.

Third, the understanding of budgets as part of economic policy highlights the very limited progress that has been made in addressing other parts of economic policy. When the Commonwealth Secretariat first decided to get into gender budget work, it did so on the understanding that this was the easiest entry point into the macroeconomic arena. Quite a bit has since been written about other aspects of macroeconomic policy. The Tanzanian government and a local non-governmental organisation, Tanzanian Gender Networking Programme (TGNP), have probably gone furthest in stating their determination to move beyond the budget. However, even in Tanzania it has not yet gone much further than agreement that something should be done.

“Inserting” gender into macroeconomic policy and models is not easy. There have been some developments with engendering macroeconomic models, most notably the work of Marzia Fontana (see, for example, Fontana, 2002; Fontana & Wood, 2000). Firstly, gender can be “inserted” through disaggregating the factors of production such as labour, as well as through disaggregating households according to sex of the household head. Secondly, unpaid labour or the care economy can be added as another ‘sector’ of the economy.

However, the possibilities of inserting gender into models are limited by the limited theoretical development in this area to date, data availability, the small number of people with the expertise to use the data, and the difficulty of extending understanding and participation beyond the small group. Broad statements about the gender impacts of macroeconomic policy are common, and relatively easy to make. Translating these into concrete analysis and proposals is a harder nut to crack.

A further challenge in tackling the broader economic issues is that while opportunities for civil society engagement in social policy formulation might be limited,

governments are even less open to the idea of civil society engagement in the macroeconomic area, where it seeks to influence key variables such as the deficit.

If GRB initiatives are serious about influencing macroeconomic policy, they will need to engage with the Ministry of Finance beyond the Budget Division which is usually involved in GRB work. They might well discover at this stage that the divisions responsible for macroeconomic issues have limited power and that it is, instead, the international financial institutions (IFIs) who call the shots. The World Bank has shown its support for GRB work to the extent of attempting to establish initiatives in several countries. The International Monetary Fund has published a working paper (Sarraf, 2003) on the topic. However, both institutions might balk at allowing GRB work to “interfere” with macroeconomic strategies, policies and models.

Mainstreaming of gender in social and other policies

As illustrated by the GTZ quote, GRB work is often touted as a useful tool to support mainstreaming of gender in government policies. They do, indeed, have enormous potential to be used in this way. However, as discussed in more detail below, often those involved in GRBs end up focusing on targeted allocations for women rather than considering how to make all government policies and allocations gender-sensitive. Targeted allocations are sometimes necessary as a form of affirmative action or to cater for special needs. However, true mainstreaming requires changing of the “ordinary” programmes and budgets which account for the bulk of government activity.

At the other extreme, GRBs can fail to be effective because they aim too wide. As gender analysts, we are taught to see the inter-relationships between different sectors and different factors. In the development world’s jargon, gender is a “cross-cutting” issue. The practice and organisation of government militates against a cross-cutting approach in that government functions, as well as budgets, are organised in terms of line functions, departments, and agencies. GRB advocates who want to effect change in government budgets thus need to find ways of untangling the interlocking strands.

Theoretically at least, some of the financial reforms – and performance budgeting in particular – currently occurring in many countries on the instigation of the World Bank, IMF and others seem to provide opportunities. Performance budgeting is a form of budgeting in which governments are required not only to report on monetary numbers, but also to include “outputs” and “outcomes” to measure performance and set targets. This approach is seen as encouraging a stronger link between policy and budgets, and thus also between budgets and what the policies aim to achieve. Both output and outcome measures help us see what budgets are achieving, or hoping to achieve, in more concrete terms than the dollars, rupees or rands. On the one hand, outputs are defined in budget terms as the concrete deliverables of a budget allocation. So, for example, an allocation for primary school education might produce an output of X learners (ideally disaggregated into male and female), Y textbooks, or Z schools constructed or maintained. On the other hand, outcomes measure impact. They measure the larger change in the situation that a particular programme is designed to address. For example, an allocation for a health clinic might be intended to contribute to the outcome of increased health of the population in a particular district.

The “contribute” in the previous sentence implicitly raises the cross-sectoral issue. If indeed the health of a district’s population improves, the health ministry cannot simply claim (all) the credit. The improvement in health might, in fact, have nothing to do with the clinic’s performance. It could be that there was a good rainfall and good harvest, and that as a result people were better nourished and therefore healthier. It could be that the economy improved, and people had more money to cater for their needs.

Ideally, performance budgeting allows for cross-sectoral outcomes. In practice, this is rarely done except at a very broad level of outcomes because each line agency plans and budgets separately. GRB initiatives which wanted to promote this approach would probably need to intervene at the level of the central bodies, such as Ministries of Finance and Planning Commissions, as it is these bodies which are meant to ensure that the plans and allocations of all agencies add up to a coherent whole which advances the nation’s overall objectives.

At first glance one might think of advocating that “gender equality” is one of the national outcomes. This is, however, almost certainly too broad, and definitely not sufficient on its own. At best, it might result in some special allocations for women. At worst, it could result in a feeling that gender can be ignored in all the other outcomes.

A somewhat more detailed approach was designed in Tanzania, where one or two indicators were developed for each of the articles of the Beijing Platform for Action (BPfA). The plan was for these indicators to be reported in each year’s budget documents as a measure of whether the government as a whole was succeeding in promoting women’s equality. Unfortunately, the plan was not implemented as a result of hitches in the overall monitoring system.

At a less ambitious level, several GRBs have addressed issues which cut across line agencies in another way. In South Africa there have been several attempts by NGOs working in the area of gender violence to explore ways of looking at how much is allocated to address this serious problem. These attempts have focused primarily on national and provincial line agencies dealing with the courts, the police, and social welfare. The initiatives have been relatively successful in calling attention to the issue, both from the general public and from the government bodies concerned. The success could be partly due to the widespread recognition in the country of the

预览已结束，完整报告链接和二维码如下：

https://www.yunbaogao.cn/report/index/report?reportId=5_21333

