

Gender Budget Initiatives

STRATEGIES, CONCEPTS
AND EXPERIENCES

**Papers from a High Level International
Conference 'Strengthening
Economic and Financial Governance
Through Gender Responsive Budgeting'**

Brussels, 16-18 October 2001



Commonwealth Secretariat

The United Nations Development Fund for Women (UNIFEM)

UNIFEM is the women's fund at the United Nations. It provides financial and technical assistance to innovative programmes and strategies that promote women's human rights, political participation and economic security. UNIFEM works in partnership with UN organizations, governments and non-governmental organizations (NGOs) and networks to promote gender equality. It links women's issues and concerns to national, regional and global agendas by fostering collaboration and providing technical expertise on gender mainstreaming and women's empowerment strategies.

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Gender Budget Initiatives: Strategies, Concepts and Experiences

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Conference Communiqué, Brussels, October 2001

Glossary

List of Participants

In a world that seeks to achieve efficiency and growth on one hand, and equity and poverty reduction on the other, governments are faced with difficult choices. Gender budget analysis is quickly becoming a tool for managing critical governance issues and for assessing the impact of public policies on women.

With this publication, the United Nations Development Fund for Women (UNIFEM) contributes to the growing literature on gender responsive budget analysis, first summarized in *Progress of the World's Women* 2000. UNIFEM has supported gender budget initiatives since 1998 in Southern Africa, the Andean Region, Mexico and India. We are expanding these initiatives and supporting new initiatives in other countries through a global programme: *Strengthening economic governance through applied gender analysis of government budgets*. In this endeavour the United Nations Development Fund for Women has two distinguished partners: the Commonwealth Secretariat and the International Development Research Centre of Canada. Both specialize in training and research and have worked directly with finance ministries in the area of gender responsive budgeting.

The papers contained in this volume were presented at a High-Level International Conference 'Strengthening economic and financial governance through gender responsive budgeting', held in Brussels in October 2001. The conference brought together ministers, experts, parliamentarians, civil society actors and high-level policy makers from international institutions and ministries of budget, finance, employment, industry, gender, social affairs, transport, development co-operation and agriculture from 48 countries around the world. Their contributions represent the current work on concepts and tools for undertaking gender budget analysis as well as the experiences of gender budget initiatives undertaken by governments, parliaments and non-governmental organizations (NGOs) in different countries. In addition, the volume includes statements about current priorities and comments on future plans from government ministers, multilateral and non-governmental partners, independent experts, finance and development ministries, agency representatives and donor agency heads, which collectively illustrate the growing measure of support for such initiatives in all regions.

I want to acknowledge the powerful alliance that brought us together in Brussels: the Organization for Economic Co-operation and Development (OECD), the Nordic Council of Ministers, the Government of Belgium and UNIFEM's partners, the Commonwealth Secretariat and IDRC. The conference testified to our collective will to strengthen global governance in the face of increasing global insecurity. Belgium's leadership, during its EU presidency, made an extraordinary contribution to this goal. The OECD and the Nordic Council of Ministers have brought strength and substance to our shared objectives. Support from the North and from the South, from the international women's movement, and from the many independent experts and NGOs joining us has advanced our work.

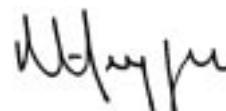
The conference adopted a communiqué that sets out four main principles: transparency, efficiency, participation and equality. It encourages an examination of budget processes to ensure that women's and men's needs and priorities are considered equally. It calls for women's participation in this process, through their parliaments and civil society organizations. It

encourages governments to issue annual gender equality budget reports. And finally, it promotes the catalytic and supportive role of development cooperation in fostering gender budget initiatives.

It has become obvious that gender budget analysis is not simply a technical exercise. It requires thinking about government finances in a new way, looking beyond the household as a single unit of analysis to examine the situation of each of its members, male and female. It requires a focus on the unpaid care economy, in which much of women's time is spent caring for children and dependent adults. It requires gender-disaggregated statistics. And it requires serious political commitment.

We find ourselves now at a critical juncture. The momentum is high. Unique alliances have been forged. And the political will exists. We have, in gender budget analysis, a concrete tool to assess how the major trends with which the world is occupied are affecting more than 50 per cent of the population—from peace and security to decentralization; from globalization to the feminization of poverty; even the HIV/AIDS pandemic. We have accelerated the development of tools, analysis and materials—and have better insight about how to govern more efficiently, more inclusively and with greater social and economic impact.

Now, our challenge is to look beyond the tools and approaches. To speak as leaders, within and outside of government, about strengthening economic and financial governance through gender responsive budgeting. Our goal is to mobilize political and financial support to meet the increasing demand for these initiatives in programme and donor countries alike. Our goal is to realize the commitment that governments made six years ago, as stated in the Beijing Platform for Action, to incorporate a gender perspective into the design, development, adoption and execution of all budgetary processes.



NOELEEN HEYZER

EXECUTIVE DIRECTOR, UNIFEM

Gender Budget Analysis and Accountability to Women

Efforts to analyse national and local budgets from the perspective of gender are growing everywhere—in countries in both North and South, in virtually every region. This book brings together insights and analysis from an international conference on gender budget initiatives in Brussels in October 2001, hosted by the Government of Belgium, in conjunction with the United Nations Development Fund for Women (UNIFEM), the Commonwealth Secretariat, the International Development Research Centre (IDRC), the Government of Italy, the Nordic Council of Ministers and the Organisation for Economic Co-operation and Development (OECD). Intended to contribute to the growing literature on gender budget initiatives, it presents the collective experience, analysis and evaluation of participants from civil society, governments, and international organizations. It is noteworthy for its effort to combine scholarly analysis with political action at all levels, from the grassroots to the highest levels of government, to the global development community, in the process uniting both gender and poverty concerns.

Gender budget initiatives analyse how governments raise and spend public money, with the aim of securing gender equality in decision-making about public resource allocation, and gender equality in the distribution of the impact of government budgets, both in their benefits and in their burdens. The impact of government budgets on the most disadvantaged groups of women is a focus of special attention.

Gender budget initiatives are diverse—they are not shaped by an ideology of 'one size fits all.' They may be organized by officials and ministers; by elected representatives; and by researchers and civil society organizations. Often, members of all three of these groups interact in both formal and informal ways. They may focus on national, regional or local budgets. Activities may cover the whole budget or selected areas: departments particularly important for gender equality; new programmes; particular revenue instruments. Whatever the choice, the selection is not confined to programmes that have specifically targeted women. The aim is to 'mainstream' gender in ministries and programmes that think of themselves as 'gender-neutral' and therefore do not pay any attention to their gender-impact. Attention may be focused on the link between the budget and particular economic policy decisions (e.g., privatization, liberalization) or on particular forms of legislation (e.g., on domestic violence) or on policy goals that the government has committed itself to (e.g., a gender equality action plan). The unifying concern is that the overarching obligations to women that governments have undertaken in signing the 1995 Beijing Platform for Action and the Convention on the Elimination of All Forms of Discrimination Against Women be backed up by the allocation of sufficient resources by governments and international organizations.

The kinds of tools and analysis deployed in gender budget initiatives are also diverse.

Selection depends on the nature of the budget process; the availability of information; the skills and objectives of the people organizing the initiative. Some initiatives focus on participatory methods; others on using statistics derived from large-scale surveys. Some focus on audit and evaluation of past expenditure and revenue; while others focus on appraisal of expected impact of planned expenditure and revenue. The unifying objective is to make more transparent the connections between a country's budget and its prevailing pattern of gender inequality; and to bring together two sets of knowledge that have been hitherto kept separate: understanding about public money and public services, on the one hand; and awareness of the different and unequal life experiences of women and men, girls and boys, on the other.

Strategies for bringing about change in the use of public money also vary. Some advocates argue for a central role for women elected representatives. Others emphasize the need to change the behaviour of key officials, highlighting the ways in which greater gender equality can also promote the achievement of other goals, such as poverty reduction and productivity growth. Some promote a policy of requiring all public bodies to allocate an agreed upon percentage of their resources to gender equality programmes. Others favour lobbying for a shift in allocation of resources between or among programmes; or for the transmission of more of the benefits of funding to the intended ultimate beneficiaries in villages and slums. Combating corruption is a major concern for some. Loosening the constraints of debt repayment and loan conditionality is a particular concern in highly indebted countries. The unifying goal is to improve accountability to women; and to give gender equality objectives a greater weight in decision-making.

This book reflects both the diversity and the common themes in gender budget initiatives. The first section presents current concepts, tools and analysis; the second section summarizes experiences of gender budget work in a variety of countries; the final section presents statements of political commitment for gender budget initiatives by representatives of governments and of donor agencies.

In the opening paper, Diane Elson suggests a framework for undertaking a gender analysis of budgets, relating gender to four dimensions of all budgets: financial inputs; activities financed; outputs delivered; and impact on peoples' well-being. This approach makes clear that the budget documents, setting out financial appropriations, and the audited accounts, setting out what was actually spent, are only part of the budget process. They are important entry points, and can yield useful information about government priorities, but it is also important to look at the activities on which the money is spent: at the design and implementation of policies, services, and income transfers. These activities generate outputs: children enrolled in school, patients treated in medical facilities, water pipes installed, pensions received, taxes paid. The outputs in turn have impacts on the well-being of different sectors of the population. All four budget dimensions can be subjected to gender analysis: the paper gives a number of examples from both developed and developing countries.

Putting this framework into practice is likely to be easier in countries that are moving to results-based budgeting, and are setting up systems for considering finance and impact in an integrated way. The four budget dimensions can also be analyzed from the perspective of other forms of inequality—such as, for example, poverty, ethnicity, age, or disability, which

may intersect with gender analysis. Common to all will be two distinctive features: assessment on an individual as well as a household basis, recognizing that households very often do not pool and share all their resources equally; recognition of the economic, as well as social, importance of unpaid care work, looking after families and communities.

In the second paper, Guy Hewitt presents a set of tools for analyzing the expenditure side of budgets, which have been employed by government ministries in undertaking in gender budget analysis. Hewitt explains how each can be used to investigate different dimensions of the links between gender and budget inputs, activities, outputs and impacts. He also briefly describes plans for forthcoming work on the revenue side of the budget, including user fees.

Two papers then examine the use and impact of particular tools: Lionel Demery explores the use of gender disaggregated benefit incidence analysis and Jan Vandemoortele outlines the impact of user fees on women. Looking at Cote d'Ivoire and Ghana, Demery explains how benefit incidence analysis links inputs of spending on services such as health and education to outputs such as patients treated and children enrolled in school. His results show marked gender inequalities in distribution of public spending. In Cote D'Ivoire, in 1995, on average, boys were recipients of two-thirds of total net public educational expenditure, while girls were recipients of one-third. The female disadvantage was greater in poor households. It is important to understand that this does not mean that the government deliberately targeted education spending to boys rather than to girls. The difference is the result of different enrollment rates for girls and boys. But it does signal an issue for investigation: What are the barriers to girls' enrollment and how can public spending and public services and income transfers be redirected to overcome them?

In Ghana, in 1992, on average females gained 56 per cent of net public spending on health services. However, it cannot always be assumed that gender equality requires that 50 per cent should go to males and 50 per cent to females. Women generally have greater health needs than men, owing to maternity. Yet, poor women gained fewer of the benefits than did poor men. For inpatient services, for instance, 17 per cent of education expenditure went to the poorest men, while 10 per cent went to the poorest women. Again, this is the result of differential take-up of services rather than deliberate government bias against poor women. But it points to another area for investigation: What are the barriers to greater use of health services by poor people, especially poor women, and how can public spending and public services be redirected so as to overcome these?

Vandemoortele complements Demery's analysis, citing evidence that introducing user fees for health and education services exacerbates existing gender inequalities in use of services, introducing a new gender barrier. He also highlights the limitations of attempts to improve supply of public services to poor people by narrowly targeted programmes, and points out that the human rights approach requires that the principle of universality take priority over the principle of selectivity in the supply of basic social services.

Susan Himmelweit switches the focus from public services to taxes and income transfers, discussing some of the issues that arise in conducting gender impact analysis. She stresses that it is important not just to look at the immediate impact on income (both individual and household) but also on the impact on intra-household bargaining, labour market incentives, and

time spent in unpaid care work, both in the short run, and in the long run.

The next three papers move from analyzing the social and economic gender impact of budgets to engaging with the governance of budgets, with a view to identifying opportunities to bring about changes. Warren Krafchik looks at the work of civil society organizations that work towards more open and accountable budget processes and promote budgets that better serve disadvantaged social groups, especially those that are poor. He discusses their engagement with four stages of the budget process: the drafting stage, when inputs and activities are planned and appraised; the legislative stage, when the budget is enacted in law; the implementation stage when the money is spent, activities are realized and outputs delivered; and the auditing stage when implementation is scrutinized to evaluate the extent to which budget appropriations have been properly spent. He notes that most civil society work on budgets has engaged more with the legislative and implementation stages. While the preliminary nature of the work makes it hard to point to widespread direct impacts in improving budget processes, Krafchik nevertheless notes significant improvements in a number of countries, including Mexico, Israel, South Africa and Russia.

Rhonda Sharp clarifies the goals of gender responsive budget exercises and discusses strategies for achieving them. She identifies three core goals that have informed such exercises: first, raise awareness and understanding of gender issues and impacts of budgets and policies; second, make governments accountable for their budgetary policies and commitments; third, change and refine government budgets and policies to promote gender equality. Sharp gives a wide range of examples of strategies relating to the first and seconds goals and discusses how concerns about gender mainstreaming and good governance provide openings for addressing the third goal.

The next set of papers present the experiences of gender budget initiatives in the Andean region, South Africa, Tanzania Uganda, France, Philippines and India, examining the interaction of civil society, elected representatives, and officials and ministers. Focusing on the Andean region, Virginia Vargas-Valente looks at the scope for improving women's participation in municipal budget processes. She discusses the potential of local budgets to bring about greater transparency and accountability in local government and some of the obstacles to achieving this, such as lack of timely and relevant information, especially sex-disaggregated statistics; and lopsided decentralization processes, which decentralize administration of services, but not power and resources.

Pregs Govender explains the engagement of the South African parliament with gender responsive budgeting, motivated by the desire to ensure that equal value is given to the lives of everyone, and its success in obtaining commitments from ministers to integrate gender analysis into the budgetary process. As examples of results, she cites the adoption of gender sensitive objectives by government departments such as the Working for Water programme; and the production of statistics on unpaid work by Statistics South Africa.

In Tanzania, as Mary Rusimbi explains, gender analysis of the budget was initiated by NGOs, and taken forward by the Tanzania Gender Networking Programme, with the aim of persuading policymakers and their advisers to adopt more gender-equitable approaches. Their work led to an invitation to help the government in building capacity to do similar

analysis in a range of ministries. In 2001, the budget guidelines of the Ministry of Planning mandated these ministries to conduct gender analysis of their budgets. Rusimbi identifies a number of lessens, including the importance of challenging the macroeconomic policies of the international financial institutions which constrain the possibilities for gender-sensitive development strategies.

Winnie Byanyima highlights the link between an NGO, the Forum for Women in Democracy, and parliamentarians in the gender budget analysis that was done in Uganda. Research has been done on three sectors, education, health and agriculture, with key findings published as issue briefs for parliamentarians. This has resulted in a much more serious discussion of gender issues in Parliament, and for the first time ever the Minister of Finance mentioned a gender issue in his budget speech.

In France, Francoise Philippe-Raynaud explains, parliamentarians stipulated that from 2000, the government would present, along with the Finance Bill, an account of the financial efforts being made to promote women's rights and gender equality. This account, known as the Yellow Budget Paper, acts as an information and monitoring instrument. It revealed how small the allocations were for gender-specific activities: about 40 million Euro, compared to a national budget of about 260 billion Euro. To provide some insight into the impact of the rest of the budget, departments must supply gender-sensitive indicators of outputs of government programmes. For instance, the Ministry of Education noted that by senior year, girls accounted for only 43 per cent of high school students enrolled in science courses.

In the Philippines, government took action as early as 1995, when the Department of Budget and Management instructed all government agencies to allocate at least 5 per cent of their expenditure for gender and development (GAD) activities. Unfortunately, as Celia Reyes discusses, there has been a low rate of compliance, such that the share of the GAD expenditure in the total budget remains less than 1 per cent. GAD budgeting is not integrated into overall planning and budgeting; and there is a limited understanding of the implications of gender and development objectives. She concludes that women's groups must become more active in monitoring compliance.

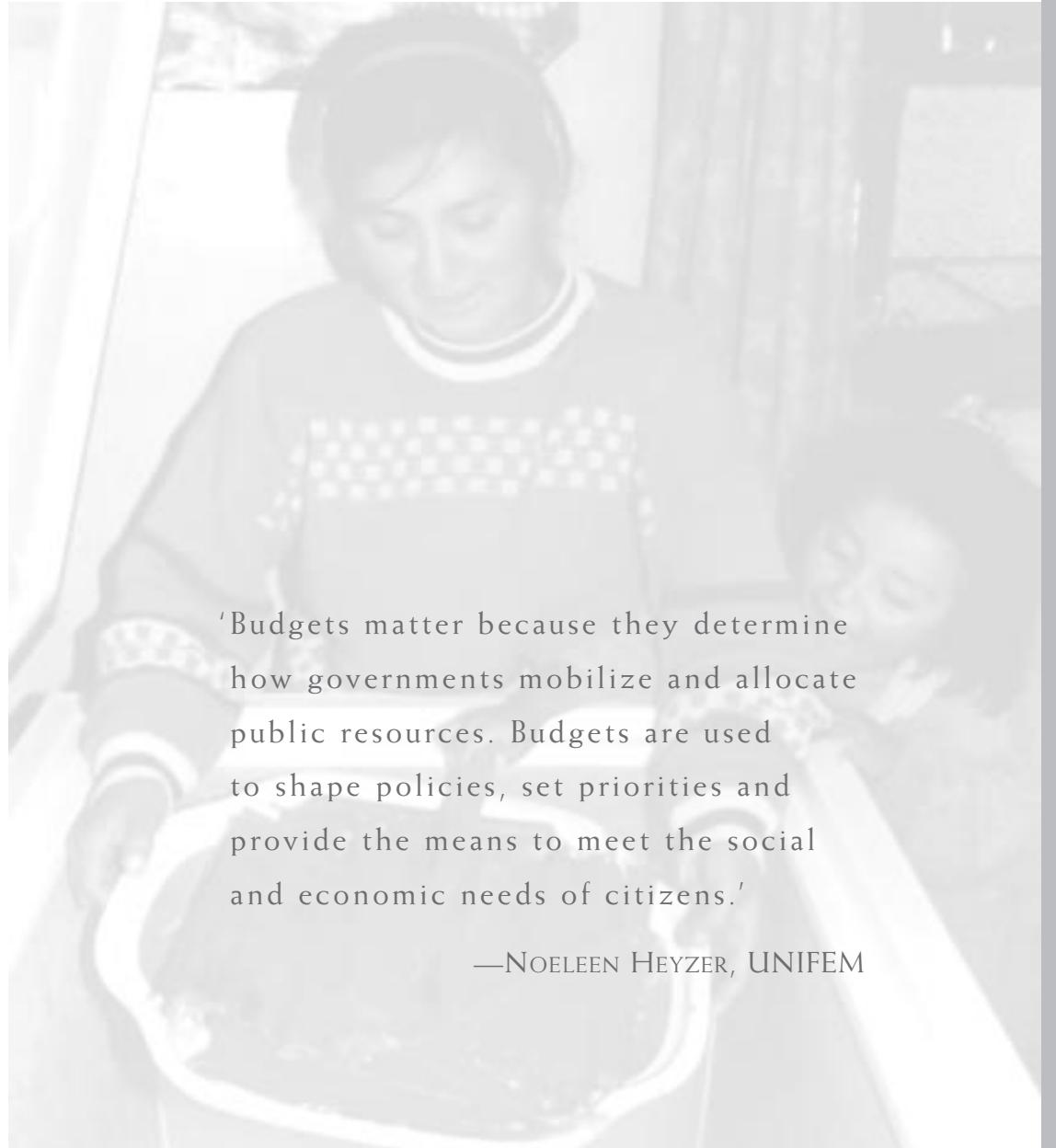
The active involvement of women is the key theme in Devaki Jain's discussion of women and budgets in Karnataka State, India. Jain identifies the opportunities created by the 1993 law requiring a third of the seats on local councils to be occupied by women; and by the fact that Karnataka has introduced a system of public participation in audit of local spending. She describes how an NGO, Karnataka Women's Information and Resource Centre, has begun to analyse local budgets and discuss them with women council members. The aim is to enable women to understand how budgets are currently made and spent; and to produce strategies for changing them so that they are better at meeting women's needs.

Both sets of papers demonstrate that a lot of progress has been made in addressing the first two of the three goal identified by Rhonda Sharp: raise awareness and understanding of gender issues and impacts of budgets and policies; and make governments accountable for their budgetary policies and commitments. The third goal, change and refine government budgets and policies to promote gender equality, is much more challenging. It requires action by governments and donors. The third section of the book contains statements of

commitments to action made by representatives of governments and donor agencies at the Brussels conference.

The big challenge for the future is turning analysis and commitments into action to change budgets—their financial inputs and associated activities, outputs and impacts. This will require greater attention to the revenue side of budgets; the forms of fiscal decentralization; the macroeconomic dimensions of budgets; and the international context for socially inclusive public finance. The contributors to this book demonstrate, however, that the potential of gender budget initiatives to promote accountability, transparency, efficiency and equality is already on the way to realization.

Concepts, Tools and Analysis



'Budgets matter because they determine how governments mobilize and allocate public resources. Budgets are used to shape policies, set priorities and provide the means to meet the social and economic needs of citizens.'

—NOELEEN HEYZER, UNIFEM

Gender Responsive Budget Initiatives: Key Dimensions and Practical Examples

Diane Elson

This paper briefly reviews different ways to structure a gender budget initiative, depending on whether it is done by government or civil society, and at the national or local level; whether it covers the whole budget or selected sectors; and the stage of the budget cycle at which it is undertaken. The paper outlines a framework for gender analysis of budgets, relating inputs to activities, outputs and impacts. It then presents some examples of gender budget analysis at different points in the budget cycle, drawing on the experience of budget initiatives in different countries. It highlights two key principles of gender budget analysis, namely 1) the assessment of budget impact on an individual as well as a household basis, and 2) the recognition of the economic contribution of unpaid care work, which is done primarily by women.

Introduction

Most governments have expressed a commitment to gender equality objectives and to gender mainstreaming, but often there is a gap between policy statements and the ways in which governments raise and spend money. Most governments have also expressed

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