

# A Global Assessment of Gender Responsive Budget Initiatives

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*At the time of writing, I had been personally involved in gender responsive budget (GRB) initiatives in more than ten countries, from playing a lead role to making comments on proposals or documents. Given this involvement, I have not attempted an evaluation. Instead, I have tried to provide an honest assessment of experiences and initiatives. The assessment inevitably draws more heavily – particularly in the more nuanced discussions – on the projects I was involved in or on those that have generated reflective material.*

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## Introduction

The following assessment is based on a study of gender responsive budget (GRB) initiatives conducted in over forty countries in different parts of the world by the end of 2000. Pen-sketches of the different country initiatives considered are included as a separate section in this publication. These case studies are referred to in this section to illustrate different points.

The Commonwealth Secretariat commissioned the assessment as a planning document for their partnership with UNIFEM and IDRC. Its structure and the topics covered reflect this origin. It is organised as follows:

- ◆ The first part discusses gender responsive budgeting as a strategy for mainstreaming gender into economic policy.
- ◆ The second part discusses the goals and objectives of different initiatives.
- ◆ The third and fourth parts discuss the roles of international agencies and country-level actors respectively.
- ◆ The fifth part talks about the differences between national and sub-national gender budget work.
- ◆ The sixth part focuses on implementation strategies.
- ◆ The seventh part discusses how GRB work intersects with other developmental programmes.
- ◆ Finally, the eighth part proposes some key considerations for the three commissioning partners and others who plan to support GRB work.

### A Strategy to Mainstream Gender into Economic Policy

GRB initiatives interact with economic policy at two levels: the macro and the micro. On the macro side, budgets, as fiscal policy instruments, are one of the pillars of the macroeconomic policy of any country. On the micro side, the interaction is more a question of how gender is mainstreamed into the policies and programmes of the economic agencies of governments. The division is simplistic to the extent that the micro occurs within the confines of the chosen macro. Nevertheless, the division provides a basis for discussion. Others have written far more competently on broader economics issues from a gender perspective. This review concentrates on the links as identified in gender responsive budgets (see, Grown *et al.*, 2000; Elson, 1999).

Macroeconomic policy does not generally affect people directly. Instead it influences other levels of government policy which themselves have direct effect. The absence of direct linkages is one of the factors that makes dealing with macroeconomic issues difficult. Another is that, in Gita Sen's words, macroeconomics 'carries with it an aura of technical expertise and arcaneness that shrouds its purveyors in a thick veil of mystery'

(1999: 12). This apparent impenetrability is also often associated with gender. Gender responsive budgets thus combine two seemingly obscure areas! Diane Elson (1996) suggests a third factor that makes mainstreaming gender in macroeconomic policy difficult. This is that the range of possible policies and instruments is wider than with other levels of economic policy and potentially more varied across countries than in most subject areas.

It was for some of these reasons that the Commonwealth pilot project on gender and economic policy focused on the budget. The original idea within the Commonwealth was to attempt to engender macroeconomic policy. Later the decision was taken to focus on a 'menu' of budget tools, which would engage economists, finance officials and other economic policy makers in a more practical way. Because the budget takes place annually, this would also allow for completion of the processes of analysis, problem identification, implementation of corrective measures, and monitoring and evaluation of impacts within a relatively short timeframe. Further, the project could be implemented at the country level with relatively modest resources.

The budget was seen as a pragmatic place to start work on engendering macroeconomic policy as gender concerns are more visible in fiscal than in monetary policy. For similar reasons, another body of work has begun to focus on trade as one of the more concrete manifestations of macroeconomic policies. Nonetheless, the GRB approach has been critiqued for focusing too narrowly on budgets without considering the wider macroeconomic picture. One part of this critique is that, by conducting analysis on a sectoral basis, the big picture is missed. A more fundamental critique is that, by not asking questions about the theoretical assumptions underpinning the framing of the budget as a whole, the exercises are reformist rather than transformative. So, for example, the critics would argue that one should rather focus on issues like macroeconomic models, debt, deficits and surpluses before looking at the use of resources within the existing 'envelopes' or sectors. Those involved in GRB initiatives are aware of these problems. In several countries there is an interest in how the parameters of the budget policy and priorities are determined. For example, in Tanzania there are plans to move beyond the budget office and

to engage with other parts of the central financial agencies on broader fiscal policy issues.

At the micro-level, several of the initiatives have moved beyond the social sectors, such as education and health, to focus on the economic ones. In particular they have focused on agriculture and industry. One of the difficulties most gender specialists face in analysing the policies and programmes of economic agencies is that these agencies are, with liberalisation, more concerned with regulation (or deregulation) than with programme implementation. With this role, it is much more difficult for them to directly respond to gender and other social concerns. To date, little work has been done on the protective services, despite their importance in respect of issues such as gender violence as well as conflict and war more generally.

### Goals and Objectives

The goals and objectives of GRB initiatives differ according to country and the particular stakeholder's interests. For example, the Asia Foundation's motivation to support gender responsive budget work in the Philippines has a broad range of motives. After consultation with government and non-government stakeholders in the country, the aims were formulated so as to achieve more than simply ensuring gender responsive budgets. They were:

- ◆ To promote equity, efficiency and effectiveness in government policy and implementation;
- ◆ To promote accountability and transparency on the part of government and public representatives, and to minimise corruption;
- ◆ To inform and enhance citizen participation and advocacy, particularly for women, by strengthening leverage and tools for policy implementation;
- ◆ To encourage citizens' budget literacy and a level of comfort at tracing how much money was allocated to a policy commitment; and
- ◆ To contribute to the quality impact of decentralisation

through improved capacity by both officials and community groups.

The initial goals of the South African women's budget initiative, on the other hand, were:

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

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

The objectives of the Commonwealth's programme, to give a final example, are to improve the analysis by governments of the effect that budgetary priorities and allocations have on women, men, girls and boys, and to target expenditure and revenue policies in order to offset any undesirable gender-specific consequences. The project was considered a useful entry point to persuade economic policy makers to adopt a more gender sensitive approach. It was also seen as a way of institutionalising the Commonwealth gender mainstreaming approach to policy development and implementation in government (Hewitt and Raju, 1999).

These are only a few examples, but between them they give an idea of the diversity of approaches. Importantly, these examples

emphasise that changing what happens within financial ministries is not the sole objective of the programme. The success of the initiatives should, therefore, not be measured only in terms of changes in budgets. The measures of success must, instead, be multi-dimensional.

Further, there are links – both positive and negative – between the different objectives. On the negative side, success in reaching one objective could retard success in reaching another. All budgets are about politics. Stated bluntly, there are those who gain from gender and other inequalities in society, and who are very satisfied with current patterns of resource allocation. Adding gender to other considerations ups the political ante. At present, some of the support for gender or women responsive budget initiatives reflects a welfarist perspective: It is done out of charity or in support of the vulnerable. So, for example, in some discussions around social security, government officials were quick to see the need for programmes to support widows, but slower to see the need to support younger 'able-bodied' women with their responsibilities of bearing and rearing of children.

On the positive side, the many objectives of GRB initiatives mean that they can be attractive to those who would not normally be interested in gender issues. For example, the initiative is able to engage finance and budget officials in a practical way as to how they can address gender inequality in their work.

Yet the question of determining where opportunities for engagement exist is not simple. For example, non-government objectives such as increasing participation in policy making, empowerment and transparency are far more likely to be achieved if the government is open to these ideas. It is no coincidence that many of the initiatives have occurred at a time of social change in particular countries that created more possibilities for their involvement. It could be argued that concentrating on where there are identifiable opportunities avoids confronting those places where the problems are most severe. On the other hand, efforts in a country like Uganda, where the Ministry of Finance is itself promoting many of the ideas, are far more likely to bear fruit. Pragmatism in this case is perhaps better than idealism.

Multilateral and bilateral donors have put governance and related issues such as transparency high on their lists of what the developing countries they support should be doing. When governments profess their own interest in these issues, it is not always clear whether they are doing so to please donors – at least verbally – or because they themselves believe in the benefit. In at least some cases, government officials will overtly or covertly resist taking steps to introduce proposed reforms, sometimes for very legitimate reasons. These include a lack of transparency by the same donors about their own operations. The difficulty is exacerbated by the fact that GRB initiatives are being promoted by international agencies.

*In one of the training workshops, when discussing the reasons for undertaking the exercise, an initial response from a participant was the very honest 'because the donors like it'. In another country, a consultant reported that one of the officials had told him that it was not worth spending much effort on gender responsive budget work as it was a passing fad: 'First it was socialism, then performance budgeting, today it is gender'.*

McGee *et al.* (2000) reports similar cynicism among government officials about programme shifts of donor agencies, such as the World Bank's from the Comprehensive Development Framework to the Poverty Reduction Strategy Papers. For the officials concerned, the steady flow of new ideas and recommendations from the donors and their consultants usually means significant additional work that might well be later abandoned.

## The Role of International Agencies

### Multilateral and Bilateral Donors

The country studies reveal that, apart from the partners involved in this initiative (Commonwealth Secretariat, IDRC, and UNIFEM), a number of multi- and bilateral agencies have supported GRB initiatives. These include the Swedish International Development Agency (SIDA), the Swiss Development Corporation, German Technical Cooperation

Agency (GTZ), the UK Department for International Development (DFID), the governments of Denmark, the Netherlands and Norway, and UNDP. The World Bank has, in its gender publications, promoted the idea of gender responsive budget analysis, and particularly the models used in South Africa and Tanzania. The UN European Economic Commission also has plans to support work on gender and budgets and, in particular, to develop initiatives in Eastern Europe.

These agencies are not monolithic in their support for GRB initiatives. In several cases, the specific departments in the agencies that support such initiatives have reported opposition from their colleagues, and particularly from those in the economic affairs sections. Or, where there is support, it is for work that is limited in terms of scope and stakeholders. Within the World Bank, the new managing director, Mamphela Ramphele, was one of the initiators of the South African project and is keen that the Bank should learn more from the experiences. However, apart from a few exceptional individuals, real support seems unlikely to spread all that far beyond a smallish group of converts. In several countries, there are reports of misunderstanding, and sometimes outright resistance, to introducing gender into discussions of macroeconomics, or even the poverty reduction strategies. Where gender is introduced, it is often – as in the Vietnamese case – ‘contained’ in terms of sector and ambit.

Experience suggests a difference in the way that multilateral and bilateral agencies work on GRB initiatives. In general, the multilaterals seem keener to share information on the activities they are supporting. The bilaterals, on the other hand, are generally reticent. During the research for this assessment, funding agencies in at least two cases said they could not provide any information as it ‘belonged’ to those they funded. The argument is attractive insofar as it respects ownership. However, the lack of information sharing prevents the different initiatives learning from each other.

In addition to the bilateral agencies, in many countries international NGOs and development agencies make substantial financial and other contributions to projects. However, their contribution seems to be limited in respect of GRB initiatives.



The country profiles provide at least four examples. In South Africa, Oxfam/Novib and the Mott Foundation are loyal funders and the Ford Foundation provided support in the first year. In Mexico, the Ford Foundation provides support. In the Philippines, the Asia Foundation recently began a support programme that it hopes to expand to other countries. In Uganda, the Asia Foundation supported the Debt Network's workshop and Winrock International sponsored the agriculture exercise. The Ford Foundation also provides support to a far larger number of countries in respect of non-gender-focussed budget work.

The international NGOs and foundations are more likely to fund exercises that focus on civil society. Some bilaterals, on the other hand, have been fairly resistant to doing so. In some countries the country agreement may state that the donor agency needs permission from the governments to give money to non-governmental institutions.

### Challenges in Donor Financing

Donor support has its drawbacks. One obvious drawback is financial dependency and the dangers this poses to programme sustainability. However, money is necessary if the exercises are to be anything beyond small, one-off interventions. Ironically, developed country initiatives are disadvantaged in this respect as there are far fewer donors active in these countries. But the very extensive role of donors in developing countries also introduces challenges for the budget initiatives. One of these is resistance among both government and non-government players to donor-driven initiatives. For many potential supporters of GRB work, the involvement of the World Bank could discourage participation because their perception of the nature of past Bank activities.

A second challenge arises in respect of methods commonly adopted in donor-funded initiatives. For example, in gender responsive budget exercises and in other interventions, workshops are a popular activity. One reason for this is that they are easily measurable in terms of logical framework planning. Workshops are clearly valid in that they are a good way of spreading new ideas to a group of people. They are

particularly valid in the case of GRB initiatives, where one of the important first steps is often basic consciousness-raising around gender issues. However, in many countries the persistence of 'sitting allowances', or other payments to participants, raises questions about the motives of participants in the workshop. Particularly where civil servants earn tiny salaries, participating in workshops can be an end in itself.

There are also questions as to the difference workshops make in relation to what people do in their work. Changing mindsets is the first step, but the ultimate objective is to change what officials do so that things are better for citizens. In at least one country, a supportive high official has stated that it is now time to move beyond awareness rising to empowering officials with concrete tools and practical support.

Many of the GRB training exercises have attempted to respond to the 'output' concern by requiring that there be a concrete 'product', in the form of a report on findings by the different sectors participating and an action plan. In most countries this elicits questions about payment by officials who see this as extra work rather than part of their ordinary workload.

A third challenge arises in respect of consultants. Most bilateral and multilateral funding comes with the expectation that there will be external 'expert' technical assistance in addition to the funds. In some cases there is the further expectation that the experts will come from the funding country. Goetz notes that development agencies generally tend to value information from Western feminists and researchers more than that of women in developing countries. She draws an analogy between this privileging of certain voices and the privileging of economists and economics over development practitioners and theorists (Goetz, 1994:28). Both of these forms of privilege are important to remember in GRB work.

The potential for problems is heightened by the different positions in terms of power and money. On the financial side, the external expert is usually paid substantially more than their local counterpart, if there is one. In terms of power, the external expert will often have divided loyalties, particularly if the employing agency is the funder. But it can also be the case if the government or local partner is the employing agency, as the

influence of the funder may be evident behind the scenes.

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

An experienced 'expert' might know some of the questions to ask, but could also be blinkered because of exposure to other situations. Admittedly, in many countries few gender activists have knowledge about budget matters. On the other hand, they do have an understanding of the gender and political situation in the country. How to bring these different knowledge bases and experiences together optimally is not simple.

## **Analysing Donor Funds**

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

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

### The Role of Country-Level Actors

At the country level there is a range of different possible players and objectives. The following examination of the role of the different actors recommends that gender responsive budget initiatives should seek to engage as widely as possible.

#### Government

The government has been the main focus of the Commonwealth Secretariat initiative. And, within governments, the Ministry of Finance – and in particular the budget office – has taken the lead. At the same time, close involvement of the Gender Affairs Ministry has been encouraged in each case. The Ministry of Finance was allocated the lead based on its role in the budgetary process, its overall authority within all governments, and the desire to integrate gender concerns into the mainstream of government activities. The gender ministry usually supported the lead by finance, recognising their own lack of human and technical resources to coordinate the exercises. However, due to the absence of established working relationships between the two ministries, there have been tensions in some countries around a perceived sidelining of the latter. This tension can weaken the initiatives. Firstly, it means that the gender skills located in the Gender Affairs Ministry may not be fully utilised. Secondly, the involvement of this ministry facilitates civil society engagement as in many countries it is the part of government that is more used to working with NGOs.

*The Philippines is an exception to the general pattern in that their gender ministry, the National Commission on the Role of Filipino Women (NCRFW), is the clear leader of the GAD budget (see country report). However, even in this case, the NCRFW works hand in hand with the finance institutions. The Philippines experience speaks to the necessity of capacity building for staff of gender affairs ministries if they are to adopt the lead role.*

Even where the Ministry of Finance plays a lead role, other ministries are often expected to have a significant part to play. Case studies reveal that most countries have adopted a sectoral approach whereby, at least in the early years, they focus on key agencies. Typically these include health and education, with agriculture a favourite third choice. The sectoral strategy is inevitable given that budgets are constructed sectorally. The choice of education and health is sensible. Firstly, they account for a large proportion of government budgetary expenditure. Secondly, they are generally acknowledged as having particular importance for women and poor people generally. Thirdly, there are many indications that these sectors have often been under attack during structural adjustment. Agriculture and industry are useful choices in emphasising that gender is not only important in the 'soft' social sectors.

Both within the finance institutions and the sectors it is not always clear whom to target. Sen (1999) notes the shift in power from planning agencies to Ministries of Finance. Nevertheless, in some countries the planning agencies are still responsible for key budget decision-making, such as setting the overall budget guidelines. In Tanzania, the Tanzanian Gender Networking Programme (TGNP) recognised this early on and lobbied so as to ensure that paragraphs on the need for gender sensitivity were inserted into the budget guidelines document. Finance ministries themselves will usually be divided into different departments. Thus, although the GRB initiative worked initially with the budget office in Tanzania, there are now plans to extend the work to the departments that are responsible for macroeconomic modelling and for external resources.

Within the sectoral ministries there are variations in terms of who is responsible for budgets. There can also be differences between who has responsibility in terms of compiling figures (budget analysts), developing programme (planning officers) and who has decision-making power (accounting officers). In general, the exercises have mainly involved middle-level technicians such as planners and budget officials. These officials regularly report that, while they fully appreciate the value of a gender responsive budget, as decisions are taken elsewhere, the interventions need to gain the support of more senior officials. In the one hand, this argument almost certainly reflects an effort to pass the buck. On the other, it is invariably true that decision-making takes place in a number of different places. The daunting message for GRB work is the need to target all these different groups in terms of their roles. It may be more helpful to say that the top managers need to understand the need for supporting gender responsive budgets, while the technicians need to understand how to do them.

Further complicating the issue are internal government tensions. With the growing powers of Ministries of Finance, which are often seen as a conduit for restrictions and controls imposed by the multilateral agencies, there can be resistance from sectoral ministries to programmes emanating from Finance. Again, Tanzania serves as an example. In that country, the sectoral officials in many 'non-priority' agencies were unhappy about having to draw up detailed budgets. They felt these were futile because of the cash budgeting and the concomitant centralised decision-making within the Ministry of Finance and Central Bank, under the supervision of the International Monetary Fund (IMF).

### Parliament

Many GRB initiatives include among their strategies lobbying and training of parliamentarians, particularly women members, presentations at parliamentary budget hearings and preparation of fact sheets for use by parliamentarians. These strategies might give an appearance of tackling the pinnacle of power but this could be illusory. In many countries, by the time the budget is presented to parliament it is a fait accompli. A

1986 study by the Inter-Parliamentary Union (quoted in Krafchik and Werner, 1999) showed that in well over half the countries studied, parliaments did not have powers to reduce or increase expenditure and revenue. In some cases, spending commences almost immediately, if not before, the budget is formally accepted. In others, parliamentary powers to amend budgets are often limited in scope. In the Philippines, Senator Shahani, a gender activist, introduced the GAD budget resolution through Congress but Congress has had virtually no institutional role since.

Parliament has been an important actor in the South African and Ugandan initiatives. However, after initiating the project in South Africa, the subsequent role of parliament has been relatively weak although there has recently been renewed interest at both national and provincial levels. The weak role of parliamentarians in part reflects the power dynamics that result from different electoral systems and that can limit the potential for lobbying by women MPs. Uganda is a special case here in that the special interests caucus, which is dominated by women, represents the single largest organised group within the parliament. But in both the Ugandan and South African parliaments, participation in the budget initiatives depends heavily on a few key individuals.

Switzerland provides an example of a country in which public representatives currently have an exceptionally high level of budgetary power, which is now being severely reduced with the introduction of New Public Management. In many other countries moves to similar systems of public management are increasing the power of officials in exchange for performance contracts. Such systems will work against calls for increased parliamentary powers.

Krafchik and Wehner (1999) describe the tension as one between 'technicality' (i.e. the bureaucrats) and 'democracy' (the legislature). Without going deeper into the argument, the lesson can be drawn for GRB initiatives that they need to target the bureaucracy as much as – if not more than – the legislature if they hope to change budget policy and outcomes. There are some suggestions that the multi-year budgeting being introduced in many countries (for example, in the form of

medium-term expenditure frameworks) will provide greater opportunity and time for parliament and civil society to influence government budgets. In most cases these initiatives are too new to allow for any judgement of the future possibilities.

### Civil Society

The Australian GRB exercise is often cited to illustrate the limitations of these initiatives if civil society is not involved. Daram Ghai argues that, more generally, a reason for the limited action by states to implement international and other policy commitments to gender and development is the weakness of public pressure (in Goetz, 1995:ii).

Civil society participation in GRB initiatives is facilitated by a broad common purpose of actors inside and outside government. So, for example, in the South African, Ugandan and Tanzanian initiatives the non-government exercises see themselves as supporting their government's agenda, but pushing a little faster and harder in the directions espoused in their policies on gender equality. In the Philippines, the NCRFW was welcomed as a participant in the Asia Foundation exercise as civil society participants see eye-to-eye with the Gender Affairs Ministry officials.

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

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

This approach will not proceed as far as the budget stage if the policies are found to be inadequate in the second step. When



those organising an initiative are questioning government policy, a budget focus at this level is inappropriate.

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

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

In Tanzania, the NGOs have worked particularly closely with government on the latter's GRB exercise. One of the more strategic decisions was to allow TGNP facilitators to attend the regular training for budget officials on the new medium-term expenditure framework. By being exposed to this training, TGNP gained important knowledge about how government works and were thus better able to design their training to coincide with this. However, such close collaboration of NGOs and government is not found in many countries. In Tanzania it is the result of trust that was built over time. While governments are often suspicious of NGOs, NGOs similarly often have hesitations about engaging too closely with government. For example, Razavi (1997) points to scepticism among some gender activists about the ability of government bureaucracies to address gender issues adequately. Further, NGOs are concerned about cooption, loss of critical distance, and being used by government or donors. The Tanzanian case study notes TGNP's concerns about this issue (see country profile).

## The 'Grassroots'

Few initiatives have succeeded in reaching the 'grassroots'. It is perhaps naïve to expect that grassroots and poor people, usually unorganised or marginalised, can easily be reached and motivated to participate in these initiatives. In general it is the local level initiatives that have gone 'deepest'. The Tanzanian and Uganda initiatives have obtained information from and discussed issues with ordinary people. The proposed Karnataka initiative in India hopes to build on past participatory work, although their direct 'clients' will be local women leaders. Similarly, the Asia Foundation initiative works with locally organised women and leaders. The South African development of economic literacy materials is intended to assist community-based groups in using the techniques and learning of gender budget analysis and advocacy.

A recently launched People's Budget process in South Africa raises questions about whether one will ever get broad-based support in using the approach of the Women's Budget Initiative. The new initiative is a collaborative effort of the Congress of South African Trade Unions, South African Council of Churches and South African NGO Coalition. The initiators have taken a conscious decision to focus on macro issues such as the basic income grant currently being considered by a government-appointed committee, land reform and debt. In proposing this strategy the key thinkers argue that focussing on these broad issues will facilitate widespread mobilisation and communication. They feel that the detailed attention paid to individual sectoral policies in the Women's Budget is not appropriate for their purposes. The argument makes sense to the extent that the organisers are contending that mass movements focus more easily on a few single issues. However, to be effective, this form of mobilisation needs a degree of mass support that the women's movement will not often enjoy. In addition, where poor women are concerned, one could well be more successful in mobilising around the 'small', sectoral everyday issues such as the details of education fees for their children, than around bigger, more 'public' issues.

## Academics

The country studies indicate that some of the NGO initiatives draw on academics, particularly for research purposes. A few of the initiatives, such as the planned ones in Bangladesh and Italy, have academics at the forefront. NGOs have sometimes had difficulties, especially in the early years, in directing and overseeing the basic research. However, potential dangers of too great a separation of the role of advocate and researcher are that the advocates do not engage sufficiently with the content of the arguments or, alternatively, the researchers do not focus sufficiently on what is useful for practical advocacy purposes. Academic research usually allows for quite a lot of latitude in choosing the topic and shaping it to the readily available evidence and theory. Policy-advocated research, on the other hand, requires that the researcher stick to the topic no matter how difficult it is to find the necessary facts and theory. In Tanzania, TGNP has attempted to address some of these issues by having project teams made up of academics, NGO representatives and government officials.

In training, the use of academics can have both advantages and disadvantages. In some cases government officials respect academics more than NGO representatives. In others the academics are seen as impractical, theoretical and difficult to understand.

## Individuals

If the above discussions seem to highlight in-country players in terms of institutions, it must be noted that individuals have also been extremely important in ensuring the achievements of the more successful initiatives. The Barbadian, Sri Lankan and Namibian cases point to the importance of having networks in key places in order to initiate the interventions. The Philippines example illustrates the importance of having gender activists scattered throughout the bureaucracy and in other powerful positions.

Ideally, however, GRB initiatives should not be reliant on the presence of individuals. The South African and Mozambiquan examples show what happens when key players disappear. The

Australian example, too, provides evidence of the importance of long-serving advocates in ensuring the survival of government initiatives. The challenge is to build up solid support and institutionalise initiatives while the climate is supportive so that they are less likely to be seen as 'disposable' when the climate changes.

### Men

In Barbados, a man was the key player as project coordinator in the Ministry of Finance. This was particularly useful in a context where the notion of 'male marginalisation' is a common feature in discussions on gender issues. Men have, however, also played a role in many of the other GRB exercises. They have featured quite significantly as researchers, particularly in the African initiatives. Across countries men have also featured as the 'target group' for lobbying and training in government initiatives because of the dominant role they play in budgetary decision-making.

The Ugandan case study, however, raises the question of the extent to which men should be considered 'targets' in non-governmental initiatives. The Forum for Women in Democracy (FODOWE) argues that working with women separately is often better in order to build confidence and assertiveness.

### Working at Different Levels of Government

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

Local level interventions are appropriate given that many countries – often under pressure from multilateral and bilateral institutions – are increasingly decentralising functions and budgets. Pragmatically, then, it makes sense to follow the money and decision-making power. So in Mexico, for example, Fundar and Equidad focus on the sub-national level, motivated by the shift in budget responsibility, particularly in social spending, to

states and municipalities. They note that the decentralisation process has made 'controversial local budget decisions the centre of publicised political debates for the first time ever' (Fundar and Equidad de Genero, 1999:2).

The shift of focus to sub-national level should not be done unthinkingly. There may be a need to question decentralisation trends where, for example, this is accompanied by increasing inequality between the decentralised units or where functions are delegated but not money. Too often decentralisation can mean that the state is absolving itself of responsibilities, but attempting to do so in a way that is less visible. Often decentralisation will be justified by arguments that this promotes local 'ownership' and increases accountability whereas, in fact, local areas are simply being left to rely on their own meagre resources. So, for example, decentralisation is often accompanied by an increase in user fees for services. All of these aspects of decentralisation have gender implications. A local level focus needs to look at both what is happening in individual locations as well as the intergovernmental fiscal relations as a whole. The Third Women's Budget in South Africa provides one example of the latter aspect (De Bruyn and Budlender, 1998: 50–88).

In Uganda, the Forum for Women in Democracy (FOWODE) argues that local level interventions are sensible in that poor women are unlikely, due to resource limitations, to be able to exert influence outside of this sphere. Interventions at this level may not, however, be easy. In many countries, traditional and potentially oppressive gender relations will often be more entrenched at local levels, while national leaders tend to be more aware of gender equity issues. The more blatant power relations – both in terms of gender and other factors – are directly reflected in local budgets in some countries. In the Philippines, for example, the Local Government Units' budgets usually contain a sizeable mayoral allocation over which the mayor has virtually complete discretion.

Where local government bodies are relatively small, the relationships between the key actors are often more direct and personal. The nature of these relationships needs to be taken into account in devising strategies. FOWODE's local initiative

has engaged directly with the relationship issue by involving a wider range of players than at national level. So, for example, the first workshop brought together the MPs elected in the districts, local councillors, local government officials and NGOs. One of the most heated debates during the training occurred when councillors' allowances were discussed.

Given the fluidity and changes in decentralised structures occurring in many countries, local level GRB initiatives which are directed at civil society or public representatives need to incorporate an explanation of the functions of different levels of government. This is important for advocacy purposes to prevent effort and resources being spent in lobbying those who have no power to address a particular problem. The differences across countries in the distribution of functions at different levels requires that special attention be paid to this when engaging in cross-country work.

### Implementation Strategies

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

### Making an Impact on Expenditure Allocations and Revenue Measures

GRB exercises are not academic. They have the objective of influencing budget decision-making (Byanyima, 2000). As noted above, changing budget allocations is not their only objective. Nevertheless, it remains a central aim. Many of the initiatives can probably point to some changes in budget

allocations for which they can claim partial credit. However, the impact on expenditure is usually limited.

A problem in terms of impact arises in the potential mismatch between allocations and expenditure. Those who engage in GRB analysis soon realise that allocations bear little resemblance to actual expenditures. Sometimes expenditure exceeds allocations. More often – and particularly in relation to gender responsive items – there is under-expenditure.

Sometimes the under-expenditure reflects outright lack of concern about gender or other important issues. More often the under-expenditure reflects deeper problems in the budgeting or other systems, such as limited revenues (many countries!), cash budgeting (Tanzania), delayed sanctioning of expenditure (India) or unforeseen expenditures on wars, natural disasters or debt repayments (Mozambique). The poverty alleviation funds in South Africa provide an example where under-expenditure can be partly explained by insufficient attention having been paid to how the allocations were to be managed and implemented.

An examination of actual expenditure can capture this problem of under-expenditure in asking how much was spent and on what. Unfortunately, in many countries this information is not readily available or is only available in subsequent budget years. The problem can then be written off as an historical one, whereas problems reported sooner could more easily result in corrective action. Few GRB initiatives to date have paid much attention to the discrepancies between allocations and expenditure. One suggested way of tackling the problem is to identify services which do reach (poor) people and then identify, service by service, the relevance of the services in meeting women's needs and the costs borne in obtaining them (Goetz, 1995). The gender budget audit referred to below also promises opportunities.

### Research

Research can play an important role in GRB initiatives. Firstly, knowledge of technical 'facts and figures' can make those in power take arguments about gender seriously, rather than

dismissing them as simply emotive or moral issues. Secondly, knowledge of the facts and figures can give gender advocates the confidence required to push forward with their arguments rather than be intimidated. Thirdly, a large part of what is referred to as 'research' in the GRB initiatives could more accurately be described as finding out how systems work. In particular, it is about how decision making around policy and budget functions and where it could be useful to intervene.

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

Most GRB analysts bemoan the paucity of information, particularly of gender-disaggregated data. The reasons for these problems include the format of most budget documents and a high degree of aggregation of figures. Goetz (1994) suggests that policy makers often overstate the lack of gender-disaggregated information to explain the absence of gender equity policies or programmes. Krug and van Staveren note that the official auditing institutions are usually also affected, as it is the bureaucrats who supply the auditing institutions with data. They refer to this particular problem as 'asymmetric information' or 'selective inattentiveness'. In such a situation, independent research can be important in placing the information in front of those who do not 'want to know'. Even limited information can often be sufficient to illuminate important points for advocacy and to start mobilisation.

Simkins (1999), discussing non-gender-specific policy work, points to the opposite problem: one of having too much data. This is particularly acute when the bulk of available data is not organised in a form that is useful for analytical purposes. This second problem has presented a challenge in several of the



existing initiatives where the budget documents are large, old-style computer-formatted lists of numbers under unclear headings. The problem is exacerbated when one discovers computation and other errors among the many numbers. The move towards output, performance or programme budgeting in various countries suggests that an over-abundance of information may soon become a more common problem.

One tension with research is how to reach sufficient sophistication to be able to convince and argue with technicians, while keeping it simple enough to be understood by less educated or less technical gender advocates. Some of these 'popular' versions of materials have been criticised for being 'condescending'. However, parliamentarians and others have often utilised these materials to a greater extent than the 'more substantial' versions for reasons of brevity and convenience. South Africa has produced separate materials with simplified language and concepts for advocacy and training, such as Money Matters. Programmes in Tanzania and Uganda have also produced shorter and 'popular' versions of their materials. Uganda has also supplemented this with short issue briefs for parliamentarians that focus on key issues.

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

Another potential problem is that the research and fact-based empirical approach that underlies most GRB initiatives often assumes that policy and budgets, and related changes, are based on rational analysis. Yet a study which looks at the largely US-based literature on the utilisation of social science research in policy making argues that this is seldom the case (Glover, 1993). Generally, it is probably true that research which supports a popular option will be listened to, but that which opposes it will be ignored. Stated more bluntly, it is politics and power that determine policy more than anything else. Further, Glover also argues that policy makers tend to emphasise distributional

concerns, 'to assess costs and benefits in terms of the number of people affected, rather than financial costs and benefits [while] economists emphasise efficiency'. This begs the question, with respect to budget policy, as to what happens when economists predominate among the policy makers.

## Analytical Tools

From the outset, one of the aims of the Commonwealth Secretariat initiative was to create a set of analytical tools for budgetary expenditure analysis that could be used by different governments. Diane Elson did important conceptual work in delineating six broad categories of tools:<sup>1</sup>

- ◆ Gender-Aware Policy Appraisal
- ◆ Beneficiary Assessments
- ◆ Public Expenditure Incidence Analysis
- ◆ Gender-Disaggregated Analysis of the Budget on Time Use
- ◆ Gender-Aware Medium-Term Economic Policy Framework
- ◆ Gender Responsive Budget Statement.

The first four were intended for testing in the pilot countries, and the country profiles in the next section give examples of the use of all four, although to varying extents and with different understandings as to what they mean. The last two were seen as requiring further development and data before they could be implemented. The Commonwealth Secretariat and AusAID also commissioned the development of a training manual based on the application of these tools in country-level programme implementation (Budlender and Sharp, 1998). In practice, while the list of Elson tools is widely quoted, the step to implementation is not easy and the demand for tools continues.

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

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<sup>1</sup> See Annex to the Elson article.

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

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

In Tanzania TGNP responded to the demand for tools by developing a checklist that planners and budget officers can use alongside the other manuals in ensuring gender mainstreaming. But the Commonwealth/AUSAID manual at several points stresses that the notion of ‘tools’ should not be understood mechanically. In particular, it stresses that gender analysis itself is probably the most important tool for gender mainstreaming.

## Analytical Frameworks

There are a number of basic frameworks, which, with variations, have served as the basis of many exercises to date. These include:

1. Rhonda Sharp's three-way categorisation of expenditure;
2. the South African four or five step approach; and
3. the Australian-type format proposed in the Commonwealth/AUSAID manual.

**1.** The three-way categorisation distinguishes between (a) gender-targeted expenditure; (b) equal opportunity expenditure for civil servants; and (c) mainstream expenditure (the rest) considered in terms of its gendered impact (the Elson article has a pictorial representation). The classification is based on that used for the South Australian Women's Budget when it was framed in terms of 'women' rather than 'gender'. The classification has proved useful in pointing out that a focus on the limited funds usually allocated to category (a) misses the point of the exercise. It has also proved useful when working with government officials, in highlighting the need to move from a focus on opportunities for women civil servants (category b) to how government expenditure delivers to the general public.

One weakness of this framework is the confusion between women and gender. In particular, expenditures that are targeted at women may not necessarily advance gender equity. For example, family planning expenditures that focus only on population control through control of women's bodies would usually not be regarded as gender-sensitive. A second weakness is that the framework only applies to expenditure, while a parallel framework for revenue has not proved as popular. This may be because of lesser attention to revenue but perhaps also because of the vast differences in revenue issues between developed and developing countries.

**2.** The four- or five-step approach is the situation analysis, policy, budget, and implementation method described above (under civil society). The number of steps expands to five if one distinguishes between short-term outputs of expenditure (or revenue) and longer-term outcomes. This framework forms the basis of the policy appraisal that is one of Elson's six tools. It is also very similar to the inputs, activities, outputs and impacts

framework, which she has used in her more recent work. The framework has been used for outside-government initiatives such as those of South Africa, Tanzania and Uganda. It has been used more often for expenditure than revenue but can be easily adapted for the latter.

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

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

*'During this year we shall strive to ensure that our people and in particular the poorest members of our community benefit from council's development initiatives. To ensure that this happens council intends to focus its spending on three objectives:*

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

**3.** The Commonwealth approach was designed for training of civil servants. It is similar to the step model, but more tightly specified. The standard format is suitable for the bureaucratic environment. One weakness of the method is that it can be boring for both the compiler and the reader if it is applied

across all programmes and policies. Yet it is precisely this comprehensiveness that is necessary in a full audit. Another weakness is again the absence of data. But because the method is used largely in government, exposing these gaps has a greater chance of generating corrective action. The Sri Lankan exercise, where sectoral officials initiated special surveys to collect the necessary gender-disaggregated data, is very encouraging here.

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

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

### Understanding Budgetary Process and Procedures

Several of the GRB exercises have focused some attention away from budgetary policy, programmes and allocations onto the budget process itself. This is especially common in exercises outside-of-government. Most descriptions document the paucity of women among the top decision-makers. But they also go further in describing the key actors, their respective roles and at which stage they participate.

An understanding of the budget process allows activists to determine where and when to place their efforts so as to have the greatest likelihood of success, i.e. it helps identify the 'strategic entry points'. Understanding of the process is also important for training and implementation purposes, in terms of where and in what way particular groups of stakeholders and participants can have an impact and should be involved in the initiative. Too often, the responses in evaluations of workshops include a complaint that the key groups have been omitted from the training.

In any country's budget process, there are usually multiple decision-making points and players. Some are formally acknowledged and visible, while others are informal and not easily recognised. For example, during research in South Africa into a local government budget, the researchers were informed that the draft budget was routinely discussed with the chamber of commerce before presentation to the council. Yet this was not part of the formally documented process. In a local government workshop in Uganda, a somewhat similar phenomenon was found. Participants from four districts were asked to describe the budget process in their area. Each of them included in the description preliminary discussions with the community about their needs. Yet this step is not included in the official guidelines of the central Ministry of Financial Planning and Economic Development.

Examining only the formal procedures may fail to indicate who really has power, or which actors are fully participants as opposed to those who are involved simply as a formality. One advantage of involving a wide range of stakeholders in GRB initiatives is that within this multiplicity there are likely to be some who engage meaningfully with and can speak about, rather than speculate on, the actual budgetary processes and powers.

At the micro-level, attention to process will often reveal a disjuncture between those responsible for the different steps implicit in developing and implementing budgets, that is, situation analysis, policy, budgets, implementation and auditing. For example, it could be the information systems people who are responsible for situation analysis, planners for

making policy, budget officers for budgets, fieldworkers for implementation and an internal or external accounting group for auditing. Here it is not only a question of whom to lobby to get change, but also of getting the different groups to communicate with each other. Workshops bringing them together are one step in this direction. However, these are unlikely, without a lot of further effort, to ensure that the different groups continue to work across their bureaucratic and functional boundaries.

In stable situations planning and budgeting processes become routine processes that change little from year to year. This very stability can lead to an inertia that sometimes makes any changes very difficult. Fluid situations offer greater opportunities for innovation, but also a strong possibility that the next round of inevitable reforms will negate any progress made.

*In South Africa there are at least two instances where gender innovations in fiscal policy were overridden by subsequent changes in the process. At the national level, the gender-related discussions introduced during the Commonwealth Secretariat gender responsive budget initiative do not fit as easily into the new format budget to be used for 2001/2 as they did previously. At the provincial level, one of the reasons that detailed work by departments on engendering the 'key measurable objectives' diminished in the subsequent fiscal policy document was the change in authority structures under the new Public Finance Management Act. A second reason was the failure to achieve sufficient consensus among all the necessary top policy-makers that gender responsive budgets were important.*

### Training

Virtually all initiatives include some element of training or capacity building. This includes training for researchers, for different types of advocates and for government officials. Types of advocates can include public representatives such as MPs and local councillors, NGOs and other civil society activists. In a Ugandan workshop, a Ministry of Finance official also argued strongly that she, herself, was an internal advocate. Many



officials from Gender Affairs Ministries would support this view.

In terms of subject matter, there are big variations in training programmes. Most GRB workshops will devote some time to awareness raising in respect of gender. Those directed at civil society will probably devote some time to advocacy and lobbying skills. Workshops for researchers and bureaucrats will probably concentrate more on technical skills. However, if they are to be effective, they will also need to include awareness raising and some discussion of power and decision-making. South Africa's workshop materials attempt to cater for different needs by adopting a modular approach where workshop designers can choose which inputs and exercises are appropriate for different audiences.

Many of the workshop facilitators come from outside government. This poses special challenges when running workshops for government officials, many of whom may be wary as to what those outside can teach them, in addition to being suspicious about motives. A report on a training initiative on gender and macroeconomics which brought together economic planning ministries and women's bureaux notes the need to validate the skills and expertise of participants so as to allow them to learn from each other (Pearson, 1995). Sen (1999) makes a similar point in relation to training for Ministry of Finance officials. We can extend these two observations and state that in any workshop there should (a) be respect for and acknowledgement of the knowledge participants bring and (b) the opportunity for participants and facilitators to learn from each other.

### Cross-country Work

In cross-country work there is always a tension around whether to use examples from countries other than the one you are working in. The tension is particularly acute in respect of work on gender. Firstly, there is the possibility that the examples can be dismissed on the grounds that gender is a 'cultural' issue that is country-specific. As a (white) resident of the dominant country in the Southern African region, I am very aware of possible resistance to over-use of South African experts and

South African examples. There would probably be similar tensions in other regions in respect of specific countries. Secondly, where participants have difficulties in understanding their own budgets, adding examples with different formats, structures and context increases the complexity.

On the other hand, examples from other countries allow distance, which can make participants less defensive and thus more critical in their observations. Exercises such as the comparison of the South African government and civil society views on community care seem to work well across countries with very minor changes. They can also open eyes to what might seem inconceivable possibilities. Certainly, South Africa's constitutional provision in respect of non-discrimination in terms of sexual preference, Barbados' VAT-exemption for cocoa, Tanzania's breastfeeding leave of two hours a day, and Uganda's university admission policy whereby young women need fewer marks than men, always help people to recognise that the boundaries can be pushed quite far.

Language is also an issue since at this stage most of the material on gender responsive budgets is in English. Even at the non-popular level, there is limited material available in other languages, including those used across many countries, such as Spanish.

### Adding the Time Dimension

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

Time use studies can provide important base data for taking this type of analysis forward. Until recently, there were very few time use studies in developing countries. However, between 1995 and 2000 there were dedicated or modular-type time use studies in over twenty: Benin, Chad, Cuba (pilot), Guatemala, Honduras, Ecuador, Dominican Republic, India (very large

pilot), Indonesia (pilot), South Korea, Lao People's Democratic Republic, Mexico, Mongolia, Morocco, Nepal, Nicaragua, Nigeria, Oman, Palestine, Philippines (pilot), South Africa and Vietnam. Thus far, though, the data has not been used in GRB initiatives.

Grown *et al.* (2000) suggest that there are four ways in which gender can be incorporated into macroeconomic modelling. Goetz (1995) suggests, in particular, that gender-sensitive social accounting matrices (SAMs) could be used to measure the impact of fiscal policy. Gender can be relatively easily incorporated into SAMs on the factor side as most countries have gender-disaggregated information about (paid) labour. A more exciting possibility is to add flows of unpaid labour into the models. Again, this is an area in which there is little work at present, although some is planned in the near future. The January 2000 regional UNIFEM workshop in Cuba focused on household and time use surveys as well as national budgets and has, hopefully, stimulated interest in that region.

## Gender and Women

Virtually all presentations of the South African Women's Budget Initiative provoke a question from the audience as to why the name includes the word 'women' rather than 'gender'. While the simple answer might be that it copied the Australians, a more thoughtful response is that the unashamed use of the word 'women' is reflected elsewhere in South Africa, for example in the naming of many parts of the state's gender machinery. Most of the people inside this machinery would, nevertheless, support 'gender analysis' and a GAD rather than wid framework. The choice of 'women' partly reflects an emphasis on the empowerment of women, and partly an understanding of gender relations that sees women, in most cases, being the ones adversely affected by gender bias.

The women-gender issue is not confined to South Africa. In many of the GRB initiatives there is slippage between the use of 'women' and 'gender'. In some cases the slippage is unconscious. In others it is intentional, in that those responsible are trying to build a broader base of people who promote GRB work.

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

Use of the word 'gender' does not, in itself, guarantee that there is gender analysis. In many initiatives there are frequent references to 'women and poor men', or 'women and poor people'. In Uganda, people with disabilities are often appended, reflecting their presence in the parliamentary interest group caucus. The 'poor men/people' approach emphasises economic disadvantage, which is certainly important. However, the phrase could be taken to suggest that all women are poor or that all women are equally disadvantaged. More nuanced analysis would distinguish between different types of women in different positions. These differences influence their needs and the extent to which they should be a priority for government intervention.

The South African initiative, because of our apartheid past, is particularly insistent on distinguishing between black and white women and between those who live in the former rural 'homelands' and those who live in former 'white' South Africa. In some other initiatives, there is scope for paying more attention to the different roles, needs and interests of different categories of women. In the Caribbean context, the Barbados report notes that a focus on gender 'is often taken to mean that men will be included where they have been neglected in development strategy and public policy' (St Hill, 2000: 4).

### Equity or Efficiency

Goetz notes that efficiency arguments are powerful in developing countries, given the emphasis most agencies place on modernisation and increasing productivity. However, she also notes the dangers of too heavy a focus on efficiency. Firstly, she asks what one then does when there is counter-evidence that suggests that measures that promote gender equality have a cost. Secondly, she argues that 'the productivist paradigm ...

does not challenge the ideologies and practices of development bureaucracies. It conforms to a utilitarian penchant for measuring worth, or 'equality', in terms of money or a close substitute' (Goetz, 1994: 32).

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

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

## Gender Audits

The Australian country profile notes that New South Wales moved 'beyond' gender responsive budgets to gender audits. In this case, the term gender audit was used to indicate that the assessment included more than budgets. However, terms are used in different ways. Firstly, most GRB initiatives look at more than budgets; and secondly, some commentators, such as Krug and van Staveren, use the term 'gender audit' explicitly to refer to the scrutiny of government budgets (1999).

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

## Links to other Developmental Programmes

While often inspired by broader global and macroeconomic developments such as structural adjustment programmes and levels of indebtedness, most gender responsive budgets have focused more on sectoral level impacts. However, either implicitly or explicitly, many of the initiatives are targeted at the wider or 'big' issues and their impacts. For example, the most popular choices of focus, education and health, reflect the fact that the social sectors were often constrained by structural adjustment programmes. Similarly, within the focus on agriculture, initiatives usually discuss the gendered impact of the focus on modernisation, commercialisation and globalisation rather than subsistence production.

## Debt and Poverty

In Uganda and Tanzania there have been links between the GRB initiatives and the highly indebted poor country initiative (HIPC) processes. In Uganda in late 1999, the Uganda Debt Network, as the central NGO player on the debt issue, together with the Asia Foundation's Global Women in Politics Programme, organised a workshop on budgets and gender. The Network has focused its attention on the special poverty-related allocations that HIPC releases and participates in government forums on this issue. The newly constituted Poverty Working Group identified 'specific concerns of women' as one of the five themes to be investigated through quantitative and participatory analysis in preparation for the 2000 budget process (McGee, 2000: 43). At the GRB workshop, the Network expressed interest in maintaining contact and stimulating interest in budget work by other organisations. To date, it seems that FOWODE, which participated in the workshop, has continued to be the main actor in respect of gender responsive budgets. In its work FOWODE has chosen to focus on the budget as a whole rather than the HIPC related allocations.

In Tanzania, both the government and TGNP are keen to ensure that budgets reflect the priorities stipulated in the Poverty Reduction Strategy Paper (PRSP) and other macro policy frameworks, TGNP participated in the PRSP process but was

not happy with either the process or results. One problem is that the PRSP logical framework has not carried through the gendered analysis reflected in the discursive parts of the document.

The World Bank specifies that public participation is a prerequisite for acceptance of the strategy papers. However, there is some scepticism among observers as to how genuine the Bank's interest in participation is. A World Vision booklet notes that 'although proclaimed as a new degree of local control and poverty focus, the PRSPs could be seen by critics as no more than a route to buy off criticism for the Bank and the IMF. They are therefore, potentially more suited to meeting the needs of global institutions than to serving the needs of the poor' (quoted in Bretton Woods Update, December 2000). In Tanzania, the consultants responsible for the final PRSP document responded to the criticism of gender advocates with the argument that there was not sufficient time to mainstream gender in the logframe as they needed to meet the IMF and World Bank deadlines. They suggested that the strategy was a multi-year one and that there would therefore be room for amendments as it progressed. Despite the problems, the PRSP process could offer an opening for strong groups in countries with progressive governments. In Tanzania, after lobbying, the PRSP drafters agreed to a special meeting with gender advocates.

## Public Expenditure Reviews

Another potential area for intervention is the public expenditure reviews (PERs). The World Bank coordinates about 25 of these country-level reviews each year. Usually bilateral donors are also involved. In many countries governments have been unhappy with how these reviews have been conducted in the past, seeing them as judgements and impositions by the multilateral and bilateral agencies more than anything else. Elson and Cagatay suggest that the purpose of the reviews is more to impose fiscal restraint or efficiency than about eradicating poverty (1999: 10). In recent years governments of countries such as Vietnam and Tanzania have attempted to take more control of the exercises. In Vietnam there was an attempt to incorporate

gender within the review but, as noted in the case study, the result was limited by inadequate conceptualisation of what this would mean on the part of the Bank. In Tanzania, TGNP has participated in the PER meetings but has been less directly involved in the core analyses.

### **Medium-Term Expenditure Frameworks**

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

For those in authority there may be other reasons for introducing multi-year budgets than allowing broader input into development goals and direction. The South African Department of Finance explains that the main benefits of medium-term budgeting are as follows (Department of Finance, 1998: 1):

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

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

### **Output and Performance Budgeting**

The introduction of medium-term expenditure frameworks often goes hand in hand with the introduction of output, programme or performance type budgeting systems. Here, again, it seems there might be possibilities for gender advocates



in that each of these budgeting systems introduces indicators that should measure concrete delivery. In the case studies, this point is noted, historically, for Australia and as a future potential for Switzerland. The South African and Tanzanian government initiatives are among those that have focused on developing gender-sensitive indicators.

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

### Forward to Sustainability

This overview and the country profiles in the next section give some idea of the diversity of activities that have taken place under the guise of 'gender responsive budgets'. However, these do not cover either all the possible considerations, or all the complexities of each individual consideration. The situation is complicated by the fact that the Commonwealth Secretariat, IDRC and UNIFEM will rarely, because of the necessity of country ownership, be initiating action in the absence of recognised in-country capacity and commitment. Their preferred role will be to support initiatives planned and undertaken by others. Bearing this in mind, the following presents some suggestions as to principles that the programme might embrace in moving forward. It also provides a checklist that could be used as a starting point in evaluating requests for assistance, and in evaluating what initiatives have achieved at the end of the support programme.

### The Triangle of Players

The Asia Foundation's GRB work is based on the idea that gender responsive budgets that focus on good governance involve 'the informed participation of three interconnected

sets of stakeholders – progressive elected officials at the national and local levels; effective government institutions staffed with technically qualified individuals; and active, well-informed coalitions of NGOs and people's organisations capable of articulating demands based on felt material needs and basic human rights' (quoted in Carr, 2000). This formulation serves to emphasise that, in any single country, there are many different players to address and many ingredients that are necessary for GRB initiatives. Any single project will probably not be able to tackle all these components, but each project should be aware of what is happening in each corner of the potential triangle.

### Claim Victories but Admit Weaknesses

GRB initiatives need both to claim victories and acknowledge weaknesses. Both aspects are important if the initiatives are to learn from each other. For every country profile included, there would be another possible rendering which could portray it as much less or much more successful. All the initiatives have their weaknesses and there is not a single country in the world that can claim that their budget is totally gender responsive. However it is too easy to be cynical, and this can lead to abandoning any attempts at intervention.

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

Overall, then, building partnerships between governments and civil society and other process-related outcomes can be as important a result as changing budget lines, although less easily measurable. As Blair (2001: vii) notes in respect of US support for civil society participation, it perhaps makes 'sense

to say that success occurs when civil society organisations were able to make the discourse robust enough, and the media coverage vigorous enough that decision-making was reasonably transparent'. Only then will the 'major stakeholders feel they have been taken seriously, and (most important) will they stay in the game'.

### Learning From Others

While often heavily influenced by international financial institutions, ultimately budgets are devised and implemented at the country-level. This must influence the planning of gender responsive budgets as, for the most part, the activity will need to focus on one country at a time. Regional or broader inter-country initiatives might be useful in raising awareness and strengthening capacity, particularly where countries have similar socio-economic and gender situations, and similar forms and processes of budgeting and governance. Further, examples from elsewhere have sometimes inspired initiatives in countries very far from the original country. However, in practice it is usually the copying of an idea rather than the format or approach. So, for example, while South Africa and Philippines both say they borrowed the idea from Australia, they are very different both from each other and from Australia (see country profiles). Ultimately, the initiative has to be fought out on the country terrain.

### No Micro-Management

Gender responsive budgets are difficult to plan. Firstly, they are still experimental. Secondly, and more importantly, they operate in an intensely political arena. If logical framework planning is used, the 'assumptions' column will be fuller than usual. If we compare what was planned with what was actually achieved in country initiatives to date, there would almost certainly be variances – some positive, some negative.

Most external agencies are aware that their programme will not be successful if they micro-manage what happens in different countries. Indeed, this would go against the ethos of a project that is also about (self) governance and democracy. On the

other hand, agencies which provide support will of course need to have sufficient planning and reporting from those they are assisting to ensure that the project itself is accountable and is implemented well. That balance will not be easy to establish but is important to maintain.

### Tempering the Search for Universal Tools

Porter and Smyth observe that experience has shown that the search for universal frameworks and tools for doing gender-sensitive work was somewhat misguided (1999: 329). Elson, too, suggests that there is no 'blueprint' in terms of tools for GRB analysis (Senapaty, 2000: 6). This point could be made even more strongly if we talk about tools for GRB work as a whole, rather than only analysis. That said, GRB training, especially when directed at government officials, needs to move beyond gender sensitisation to provide the officials with clear guidelines as to how to give effect to their new-found sensitivity in their job.

### Training with a Purpose

Given the current popularity of GRB initiatives internationally, there may be a tendency among multi- and bilateral agencies or country-level stakeholders to want to organise training workshops. However, this ambition needs to be linked to a concrete situation if the outcomes of the training are to be meaningful. Experience has shown that where training has been organised without careful consideration of the purpose and the target group and a clear sense of follow-up, it has proven to be of limited value for the organisers and participants. Given the scarce resources available to support gender and other developmental programmes, clarity on the objectives of all planned activities is imperative.

### What constitutes an initiative?

Gender budgets are a tool. They are not an end in themselves. The country profiles largely reflect stand-alone initiatives where the focus is firmly on gender budgets. But gender budget

analysis or advocacy can also be part of other initiatives and, ideally, should be if mainstreaming is a serious objective. The Commonwealth Secretariat GRB project will need to decide whether it will provide support only to focused initiatives, or rather be open to the possibility of providing support to cases where gender budget work is part of a larger project.

### Seizing the Moment

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

### Building Linkages

GRB initiatives are strengthened when they make linkages. To date the extent to which this work has been taken up by 'general' or 'mainstream' stakeholders varies from country to country. For example, the International Budget Project, which is an international think-tank promoting budget reform, generally refers to the gender components in a few paragraphs or a case study rather than seeing it as integral to other budget work. Yet the number of times that gender or women are mentioned in the case studies suggests that there are a range of groups that would be interested in more focused GRB work.

A similar point can be made about the Alternative Federal Budget process in Canada. Publications such as 'A Taste of Success' (The International Budget Project, 2000) or 'Show Us the Money' (Loxley, 2000) also have rich experiences that GRB initiatives could draw on in terms of approaches and strategies. Similarly, the links with other advocates for transparency,

accountability, and public participation are often not as strong as they should or could be. The lack of linkages lessens the impact of GRB work, and lessens the effectiveness and equity of non-gender-specific work.

### Driving an Initiative

None of the many initiatives described in the country profiles appear to have anyone working full-time on them. Further, in each of the projects there are probably only one or two people who see themselves as centrally responsible for the work. While appropriate for arranging a one-off workshop or conference, this limited human resource configuration does not lend itself easily to sustaining longer-term work. The latter requires ongoing commitment from the key stakeholders, and a capacity to research, coordinate, inform and to motivate, nag, nudge and drag other players to commit time to a GRB exercise when they are being pulled in many other directions. This will need to be considered in planning institutional arrangements for initiatives.

### This is Politics

Gender responsive budgets are political. While many components of the work, or indeed of budget work more generally, are technical, the discussion above points to ways in which this technicality obscures crucial political and ideological positions. Further, even within a particular framework, technical knowledge alone will not produce significant change or sustainable results. The project needs to think through all the implications of the political economy of the exercises. These include the choice of actors, how to work with or around key decision-makers, how to present the work to different groups and the arguments, where and how to build in advocacy, and so on.

### A Checklist

The checklist below is intended as a guide in determining the nature of a particular initiative. The items on the list below are not intended to have a judging function, i.e. one particular

answer to any of the questions is not intrinsically 'better' than another.

- ◆ Who are the key drivers in the initiative? Are they in government, parliament, or civil society?
- ◆ What links do the key drivers have with other players? Have they worked together on other projects? Do government and the outside government players regard themselves as allies or in opposition?
- ◆ If government is involved, which agencies – Ministry of Finance, Planning, Statistics, gender machinery, delivery agencies?
- ◆ If civil society is involved, what type of organisations – women's organisations, mixed organisations, sectoral organisations, research and policy groups, academics?
- ◆ Which level of government does the initiative focus on – national or sub-national? If sub-national, how are sub-regions chosen?
- ◆ Which aspects of the budget does the initiative focus on – expenditure or revenue?
- ◆ Which parts of the policy-making process is the initiative targeting – planning, implementation, monitoring and evaluation?
- ◆ What activities are planned – research, publication, materials development, advocacy, training?
- ◆ Who is the 'audience' for the initiative?
- ◆ What expertise do the key drivers have in terms of discipline, experience in public administration, research, training, materials production, advocacy?
- ◆ What previous work has been done by the initiating group and others on budget analysis?
- ◆ What previous work has been done by the initiating group and others in the field of gender?
- ◆ What are the other important axes of disadvantage, in addition to gender, in the country? To what extent does the initiative address these?

- ◆ What is the government stance, policy and record in respect of gender?
- ◆ What are the key policy and development-related activities in the country at present, and how – if at all – does the initiative link up with these?
- ◆ What is the overall political situation in terms of political stability or change, levels and processes of political participation, and progressive or otherwise orientation of government?
- ◆ Who currently participates in the budget process in the country?
- ◆ How transparent is government – how easy is it to obtain information about budgets and related issues?
- ◆ What roles do the multilateral and bilateral agencies play in determining policies and budgets in the country? What roles will these agencies play in the initiative?

### Final Words

Work on gender responsive budgets can and should be both immensely satisfying and fun.