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Item Type	Preprint
Authors	Budlender, Debbie
Publisher	UNRISD
Rights	With permission of the license/copyright holder
Download date	2026-11-13 14:36:51
Link to Item	http://hdl.handle.net/20.500.12424/179612

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Expectations versus Realities in Gender-Responsive Budget Initiatives

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Revised draft
March 2005

Prepared for the UNRISD Project on Gender and Social Policy

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Introduction

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

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

(Source: UNIFEM 2001 Annual Report: 17)

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

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

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

The gender issue and gender projects urgently need to be mainstreamed at a higher level of political dialogue and development programme measures (scaling-up). A gender budget initiative is one example of a core proposal… There is important potential here for a macro-economic gender policy, as experience in other African countries has shown…
Source: Rodenberg, 2003: 38

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

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

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

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

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

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

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

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

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

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

Budgets and economic and social policy

Macroeconomic policy

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

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

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

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

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

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

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

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

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

Mainstreaming of gender in social and other policies

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

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

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

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

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

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

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

At a less ambitious level, several GRBs have addressed issues which cut across line agencies in another way. In South Africa there have been several attempts by NGOs working in the area of gender violence to explore ways of looking at how much is allocated to address this serious problem. These attempts have focused primarily on national and provincial line agencies dealing with the courts, the police, and social welfare. The initiatives have been relatively successful in calling attention to the issue, both from the general public and from the government bodies concerned. The success could be partly due to the widespread recognition in the country of the seriousness of gender violence. The focus on budgets has, in effect, proved its worth as an additional "tool" in the arsenal of those doing advocacy on gender violence, rather than as a stand-alone project. Perhaps we can refer to this as mainstreaming of budget work in gender advocacy?

Enhancing rights

The UNIFEM quote refers to the possibility of using GRB work for monitoring the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW). Similar claims are sometimes made in respect of using GRB work in relation to socio-economic rights more generally. However, the area of rights, like that of macroeconomic policy beyond budgets, has proved one of the more difficult areas of GRB work. One challenge is that those who get involved in budget work

usually have a different approach to those who get involved in rights work. In particular, those who work on budgets tend to have a more technicist approach, while the rights advocates adopt a more idealist approach. Stated crudely, the technicists tend to argue in terms of "prioritisation" and choices within a given budget ceiling, while the rights advocates are more inclined to argue for "more for everyone".

The above categorisation is crude. In situations where governments are in favour of "transformation", "redistribution", and other similar broad policy imperatives, rights-based advocates are likely to be broadly supportive of government's direction. It is then relatively easy to make "acceptable" budget arguments in favour of equity and the realisation of rights. This was the case in the first years of the South African WBI, when the current Minister of Finance himself announced in his first budget speech that he was decreasing spending on defence and would be allocating the money saved on "women and children". As a result of this agreement with government's overall direction, in its first years the WBI explicitly asked researchers to focus on how the given budget for a particularly department should be redistributed rather than asking for "more" for the department concerned. Additional motivations for this approach were that the WBI could not at that stage claim to have an understanding of the budget as a whole, and that the demands would appear to be more "reasonable".

Several years later there was not such easy acceptance of government's chosen parameters on the part of the WBI. By this stage government's macro-economic Growth, Employment and Redistribution (GEAR) strategy had succeeded in cutting the deficit, but had failed miserably in stimulating growth, employment and redistribution. Thus in 2001, an issue brief prepared by one of the WBI partners for parliamentarians noted the need – in the context of large-scale planned military expenditure – to ask the Minister whether he was now taking money back from women and children to spend on submarines and weapons instead.

The relative failure in linking rights-based and budget work in GRBs is mimicked if we move beyond gender. Overall, there has been increasing talk of linking budget and rights work, but relatively little practical done to date. The legal rights-based work has also sometimes – like the budget work – not been taken up to full advantage in advocacy. As with GRB work, the rights-based work has been most effective where it has been done in close cooperation with advocacy groups.

South Africa, with its strong constitutional provisions for socio-economic rights and a civil society that is (now) prepared to challenge government, has some interesting cases which have revolved around issues of budgets and rights, although the budget angle has usually been implicit rather than explicit. Some of the key cases involved the right to housing for children and their caregivers, the right to backpay when payment of government grants is delayed, and the right to anti-retrovirals to prevent mother-to-child transmission of HIV/AIDS. Such cases have involved gender issues, but the gender aspect has not been highlighted at least in the court. Gender activists have also not been prominent in taking forward these cases. An attempt by the WBI (Pillay et all, 2002) to analyse the gender and budget issues in a case involving housing rights highlighted the difficulties of adding yet another jargon-filled discipline – law – to the several jargon-filled disciplines which are already part of GRB work.

The rights-based work in South Africa and elsewhere often draws on the International Covenant on Economic, Social and Cultural Rights (ICESCR). The Covenant introduces notions such as "reasonable measures" and "progressive realisation". In terms of "reasonable measures" a court will not state that any single approach is the only possible one. Rather, it will judge whether the chosen government approach is "reasonable". In terms of "progressive realisation", a court will take into account the fact that a government might not be able to provide for the immediate realisation of all socio-economic rights by all citizens. However, the government must show that it is not moving backwards in terms of facilitating these rights.

A third important concept, especially from the budget perspective, is that of "available resources". In determining whether a government's plans are reasonable, and whether government is moving to increase access to rights fast enough, a court must take into account what resources – and in particular what budget – is available to government.

These three concepts suggest both the possibilities of combining budget and rights work, and some of the difficulties. In terms of the latter, because government plans must only pass a test of being reasonable, and because rights do not need to be ensured immediately, advocates cannot put forward a single policy, or a particular budget number, as the acid test in terms of law and rights.

The separation of powers which applies in most countries adds to the difficulties as it means that courts will be hesitant in dictating to the executive what they should do. They might rule that the current approach is not sufficient to satisfy government's obligation in terms of rights. But they will not rule what must be done instead either in terms of policy or budgets.

A further potential obstacle is that the rights discourse is sometimes not persuasive when talking to bureaucrats, especially those from technical ministries such as Finance. In addition, reference to international instruments will often have little sway with technocrats, especially where they already feel themselves under considerable other pressures from IFIs and donors who wield power over their policies and budgets.

Impact

GRBs are political interventions which aim to change the nature of budgets and the policies and programmes that underlie them so as to change the situation of (poor) women and men, girls and boys in a particular country. As such, the question naturally arises as to their impact – whether they have effected any of the intended changes. Unfortunately, impact is not easy to measure or to attribute to particular interventions, whether for GRBs or any other political and social interventions.

Some initiatives can claim some budget changes. In Mexico, for example, the Commission on Gender Equality of the Chamber of Deputies succeeded, on the basis of GRB analysis conducted by civil society, in its arguments for increased allocations for reproductive health. The budget was changed to provide for a 40% increase in the amount allocated for reproductive health. Additional funding was also allocated for a programme to address maternal mortality and for programmes for women in agriculture and immigrant women. In the United Kingdom, the work of the Women's

Budget Group convinced the Treasury to re-design the Child Tax Credit so that it was payable to the main caregiver (likely to be a woman) rather than to the main breadwinner (likely to be a man). This change involved a change in who benefited from the budget rather than a change in budget amounts. In South Africa, the GRB can claim some credit for the introduction of the child support grant which is given to the primary caregivers of young children from poor households. This grant replaced an earlier grant which reached very few of the poor, black and rural women who needed it most. Also in South Africa, an early report which noted the small amount allocated which the Department of Trade and Industry allocated to small, medium and micro-enterprises – a women-dominated area – inspired the then (woman) Deputy Minister, Phumzile Mlambo-Ngcuka, to see that the allocation was increased. Unfortunately, this did not help women significantly as it was later realised that it was the form of support, rather than the amount of money, that was the problem. The South African government is still, in 2004, struggling to come up with a form of assistance that is appropriate for micro-enterprises.

Some GRBs can point to statements by finance ministers and others in which they acknowledge the importance of gender. In Sri Lanka, the Commonwealth-supported pilot resulted in a strong statement from the Minister of Finance. In Rwanda, Malaysia and Gauteng province in South Africa there were strong statements from presidents about the importance of this work at the outset of inside-government GRB initiatives.

Some GRBs can point to budget documents which now more clearly report on gender issues. In India and the Western Cape province of South Africa, for example, GRB activity resulted in some gender analysis being included in the background documents to the budget. In Australia, Rwanda and the Gauteng province of South Africa the budget documents include (or included, in the case of Australia) performance-oriented gender budget statements which describe government programmes and allocations in gender terms. In Tanzania, the budget circular issued each year to all line ministries by the Planning and Privatisation Commission (previously simply the Planning Commission) includes several paragraphs instructing the line ministries to adopt a gender-sensitive approach when submitting their budget bids. Malaysia intends to include similar instructions in respect of gender-sensitivity in budget circulars in coming years.

All the above achievements and similar ones in other countries are important, at least symbolically. Overall, however, the more than fifty GRB initiatives around the world have probably produced relatively few budget changes. In addition, broad statements of support can turn sour as seen from the South African example in respect of military expenditure described above.

One reason for the limited changes in budget figures is that policy does not usually change because of a single initiative, but rather because of the combination of a range of forces. It is thus difficult for a single group to claim credit for a change in policy. So, for example, the South African WBI cannot claim to have been the main impetus for the establishment of the child support grant. Rather, the WBI influenced the shape that the grant took, and enhanced the chances of it being accepted by government at a

time when government was trying to cut back on grants rather than introduce new ones.

Another reason for the limited claims that GRB initiatives can make in respect of budget changes is that policies seldom change simply because new and better "facts" are presented, much as we would all like to believe in evidence-based policy making. GRB work is most effective when it supports the direction that policy makers already want to take. When this is the case, the evidence gathered in GRB work can strengthen the policy makers' position. When it is not the case, the GRB work is likely to be ignored unless there is very strong advocacy and organisation to support it.

A third reason for the limited claims that can be made about changes is that those involved often do not have the power themselves to change budgets. This lack of power is clearly the case for civil society actors. I argue below that it is also the case for most parliaments. And I argue further that it is often the case for civil servants.

The limitations on the power of civil servants to change budgets is particularly acute if the GRB initiatives involve only gender focal points or gender ministries. Gender focal points are often too junior to influence decisions. Indeed, in some countries the position of gender focal point tends to be given to administrative staff, or staff in the human resources sections. Even if these staff have time and energy to devote to their tasks as gender focal point (which is often not the case), they do not have the knowledge or power to influence allocations that will make an impact on delivery to male and female citizens. In addition, surprisingly few government officials in many countries have ever looked at a budget and understand how to read and interpret it even at the most basic level.

Gender ministries should, in theory, have more power to influence others as their mandate is usually stated as being to ensure mainstreaming through all other ministries. However, the weakness of these ministries in most countries is well-known. Further, the staff involved often do not engage very energetically in GRBs. Often the officials fear the technical nature of the venture. Many feel more comfortable doing gender-awareness training within government and in civil society. Many feel more comfortable focusing on women's projects which, while outside the real mandate of most gender ministries nowadays, continue to be funded by donors who want concrete "deliverables".

The lack of budget changes must not, however, be blamed solely – or primarily – on weaknesses within the gender machinery. Where GRBs involve planning, budget or other officers from line ministries, they too generally complain that they have little or no power to change budgets. Typically, they ask that training be given to their political heads to convince *them* of the importance of a gender-responsive approach. Alternatively, in many of the poorer countries the officials note that the IFIs and donors exercise the real power over the budget. Or they note that the whole budgeting exercise is an unrealistic exercise if the revenue forecasts are over-optimistic and donor funding is unreliable. The shortfall is exacerbated in situations where the IFIs insist on a cash budget approach which says that the Central Bank can only pass on to ministries each month as much as is available in government coffers. Many of these

complaints suggest that GRB advocates will often need to focus on the practices of the IFIs as well as those of their own governments.

Above we noted that many gender ministries spend a lot of time on awareness-raising activities. GRBs should not be too snide about awareness-raising as, in reality, to date this has probably been the main "output" of many gender budget initiatives. In its defence, awareness raising linked GRB initiatives can have an advantage over some other gender awareness raising in that it can – if well designed – move beyond helping civil servants (for example) understand what gender means, to knowing how they can use this knowledge in their jobs. This, in turn, is a step toward getting changes in policies and budgets. Awareness-raising can also, when directed at parliamentarians, help them understand what questions to ask when exercising oversight over the executive in different sectors.

If training moves beyond awareness-raising to assisting government officials to produce gender budget statements, there are further opportunities. A gender budget statement is not necessarily the reflection of a gender-responsive budget as the statements themselves do not necessarily result in changes in budget allocations. However, there is a chance that officials who produce statements showing what the impact of their programmes is on women and men, girls and boys, might realise the limitations of what they are doing and make changes in succeeding years. If this does not happen spontaneously, the information which gender budget statements make available to parliamentarians and civil society should allow them to increase pressure for necessary changes.

Unfortunately, in some cases, the gender budget statements turn out to be little less than advertisements as to what government "is doing for women". In other cases, even where the statement provides an honest reflection of reality, very few parliamentarians and actors in civil society tend to read them.

One reason for the lack of interest on the part of parliamentarians and civil society is undoubtedly the uninspiring nature of most budget documents, gender budget statements included. Yet a standardised, boring format can help to avoid government officials hiding the truth behind pretty words. A second reason for the lack of widespread interest in gender budget statements is that – like the mainstream budget documents – gender budget statements focus on proposals, i.e. on what government plans to do in the coming year. Despite the introduction of performance budgeting, they tend to provide little information on what was achieved with the money allocated in previous years. The gender budget exercises thus tend to involve ex ante speculation (on the part of the budget compilers as well as commentators) about the likely impact of budget items, rather than on an ex-post audit of actual spending, its outputs and outcomes.

To address this problem, pressure is needed from parliamentarians and civil society to ensure that government reports against its budgets and their associated targets and indicators. In essence, one needs incentives which encourage government both to achieve the targets and report on the indicators, and penalties to 'punish' those who do not. Until this happens, GRBs remain weak as tools for promoting accountability.

Gender as a critical variable in budget and policy work

Gender, women and special interests

The growth and nature of civil society budget work

The world-wide interest in GRB work during the 1990s and since occurred alongside a more general interest in budget work within civil society. The interest has been encouraged by funders. The Ford Foundation, in particular, has supported projects in many countries. It also sponsors the International Budget Project in Washington, which serves as a network and resource centre for many country-based initiatives. However, the growth in interest in budget work is not simply donor-driven. The growth also reflects real interest on the part of civil society actors. And the environment has been conducive in many respects. First, the current focus of donors and the international financial institutions (IFIs) on governance often encompasses the need for participation and engagement with (at least parts of) civil society. Second, the increase in the use of performance-based budgeting approaches in many countries has increased the amount of information available, and made clearer the links between policy and budget. Third, ministries of finance and financial considerations have become increasingly dominant in all policy making. The increasing dominance is promoted by the IFIs. It reflects the impact of globalisation which gives governments less autonomy and forces them to pay more attention to markets and other manifestations of the power of big capital.

The nature of civil society budget initiatives differs widely. Some focus mainly on transparency and anti-corruption issues, with little regard to the content of the budget. Some are predominantly technical, again with little attention to policy and politics. Many are dominated by technical "experts" and think-tanks rather than by more activist-type or grassroots organisations. Many are dominated by economists, rather than by other social scientists, lawyers, or people with less formal education. All of these characteristics affect the goals of these initiatives, what they do, and how they do it.

Beyond the approach to budget work, there are also differences in focus. Many initiatives focus on the budget as a whole, or on the main expenditure items. Some, however, focus on the interests of particular groups, or on particular issues, or on particular agencies. Within GRB work, for example, many initiatives in Africa began by focusing on the largest expenditures at the national level. These were often also the expenditures which most affect (poorer) women, and which were put most at risk by structural adjustment programmes. Typically they focused on the ministries of education, health and agriculture. Other GRB initiatives chose to focus on a particular issue. In both Latin America and South Africa, for example, work has been done on gender violence and budgets. This work spans several spending agencies but (unfortunately) usually involves relatively small amounts of government money. Yet other GRB initiatives choose a particular government agency as their focus. For example, the Mexican GRB work has looked primarily on the Ministry of Health, as it grew out of activism around the International Conference on Population Development.

Special interest budget work

Many of those involved in "general" budget work see the GRB work as an example of "special interest" budget work. And, in fact, the early GRB work in South Africa was the catalyst for the establishment of a Children's Budget Initiative by one of the partner organisations – an initiative which has since led to similar initiatives in other countries, as well as attempts to do work on budgets for other vulnerable groups, such as people with disabilities.

For many of those involved in GRB work, however, the "special interest" tag is inaccurate and misleading. The first objection is that, even if some GRBs focus on women rather than gender, it seems odd to see women (and girls) as a "special interest" group when they constitute more than half of the population in most countries of the world. The second objection is that if the GRB truly focuses on gender, it concerns every individual. Some individuals might have more to gain from a GRB as gender relations are unequal in all societies. However, every individual is part of the gendered make-up of society. Thus while "special interest" budget initiatives tend to argue for "more" for children, people with disabilities, or whatever group is involved, theoretically GRBs should be advocating for "more equitable" programmes and allocations – ones which address the different needs and interests of individual from different (overlapping) social groups.

"More equitable" is, of course, not a straightforward criterion to apply. Many would see a 50-50 allocation between male and female as "equal", and therefore "equitable". A more sophisticated – and more valid – conception sees "equitable" requiring recognition of the different situations of women and men, girls and boys, and other social groups which give rise to their potentially different needs and interests.

I wrote above that "theoretically" GRBs should be advocating for more equitable programmes and allocations In practice, the situation is more complicated.

Special allocations for women and gender

On the one hand, many GRBs tend to focus primarily on allocations for women. Some do this because these are the easiest allocations to identify. Some do it because the people involved do not understand mainstreaming, or because they do not understand the difference between women and gender.

The tendency to focus on allocations for women can affect all types of GRBs. This characteristic is found in some of the analytical work on GRBs where the analysts are looking for categories with neat boundaries. It is found in some advocacy work that call for budget lines for an area such as education to allocate separate amounts for girls and boys, rather than asking for a single amount with monitoring of whom it reaches. The characteristic is also found in many local level initiatives which record as a success the establishment of a special (and small) "women's fund". Only too often, the women councilors and other participants in these GRBs then focus all their energy on determining how this fund should be spent, leaving the men and bureaucrats to get on with spending the rest of the budget.

The danger of focusing only on special interest allocations was recognised already in the 1980s, when Rhonda Sharp was assisting the government of South Australia in

setting up their women's budget. To avoid focusing all attention on these allocations, each agency was required to assign every single expenditure into one of three categories, namely:

- Expenditures targeting women (the special interest allocations);
- Expenditures promoting equal opportunity for women and men civil servants; and
- All other expenditures, assessed for their impact on women citizens.

Several later initiatives in other countries used similar categories, although they sometimes subsistuted "gender" for the word "women" in the definitions of the categories. Ideally, the three-way categorisation should highlight the necessity for focusing on the third category given that this accounts for the overwhelming majority of the funds allocated in the budget as a whole. This has been the case in Rwanda and Malaysia, where the current inside-government GRB initiatives are focusing their attention on the largest expenditures in money terms within the chosen ministries.

In Philippines and Indonesia (women) politicians have, perhaps unwittingly, encouraged an approach of focusing on "special" allocations for women or gender. In Philippines in 1995 Senator Shahani proposed and pushed through a law which stipulated that every national agency should allocated 5% of its budget for "gender and development" (GAD). This allocation soon became known as the "GAD budget". The ruling was later extended to all local government units. More recently in Indonesia, a parliamentarian succeeded in getting through a somewhat similar decree stating that 5% of government budgets should be allocated for women's empowerment, 25% for education, and 15% for health.

The position of the National Commission on the Role of Filipino Women (NCRFW), which is the Philippine's national gender machinery, is that the 5% GAD budget should be used to promote gender mainstreaming in the budget as a whole. It asks that every government agency and local government unit draw up a GAD plan, and use at least 5% of the budget to implement this plan. Women activists in the Philippines defend the approach strongly. They and the NCRFW have put significant energy into training of officials and other activities to assist in the drawing up of GAD plans and budgets. The energy has not always paid off. The most notorious example of misallocation is the agency that included money for ballroom dancing lessons for female civil servants in its GAD allocation. A less startling, but equally worrying, example is the local government unit that allocated double the amount to Boy Scouts as to Girl Guides and counted both allocations towards their 5%.

One can understand the move to specify a percentage of the budget as a strategy to have something which is measurable and thus more easily monitored. One wonders, too, to what extent the percentage approach was influenced by the quota debate in respect of representation of women. The percentage approach does not, however, easily fit into how government budgets are drawn up. In both Philippines and Indonesia the percentage regulations were introduced at a time when the government was using a traditional, line item approach to budgeting. The line item approach tells one very little about what government is doing with the money, whom it is reaching, and what it is "producing" for the money. It simply lists the amounts allocated to paying for "inputs" – i.e. salaries, stationery, and other goods and services – in each department (or equivalent) of a ministry. The move to performance budgeting in

many countries – including Indonesia – presents more meaningful opportunities for setting and monitoring of gender targets and indicators. Performance budgeting does, however, also have its own dangers. These are explored in depth by Rhonda Sharp (2003). The drawbacks include an over-emphasis on "efficiency" usually with scant regard for equity and similar concerns.

Unpaid labour

A key aspect that distinguishes (or should distinguish) gender budget work from other budget work is the focus on unpaid labour. This aspect is referred to in the World Bank quote at the beginning of this paper.

Both government and non-government budget work is often dominated by economists. And in virtually all schools and all countries, economists are trained to analyse markets and production that goes through the market. In developing countries they may also be trained to analyse subsistence production, although this is often difficult to analyse with the standard tools. Feminist economists have taken the lead in pointing out the blindness of an approach which ignores the non-market production which occurs in all economies and societies, and which is necessary to ensure the "production" and "maintenance" of the people who do the monetary production. This unpaid labour is now granted partial recognition by the institutions responsible for formulating the rules for the System of National Accounts (SNA) by providing for the compilation of parallel accounts. However, unpaid labour is still not included in the calculation of gross domestic product. And it is seldom considered by budget officers and ministries of finance.

While unpaid labour is unseen in traditional economics, in my experience it is very easily and quickly grasped by diverse audiences. Ordinary women tend to understand the issue immediately, as they have daily experience of what it entails. Middle-class women – and civil servants in particular – sometimes do not "feel" the issue in the same way because they have the resources to employ other women to carry some of the burden of unpaid labour for them. However, they will have usually have experienced the difference in expectations of male and female when children, as well as when adult in respect of child-bearing and rearing. In addition, most men will – after initial puzzlement – start nodding their heads in agreement when the issue is discussed.

The inclusion of unpaid labour in one's approach to economics is in many ways revolutionary. However, as one senior economist in a Ministry of Finance remarked after a short presentation on the topic, it is "completely logical" that unpaid labour should be included in macro-economic and other models. However, despite its importance, and the fact that it is "obvious" once pointed out, the unpaid labour aspect is not present in all GRB work. And when it is present, it is often not strongly developed.

One obstacle is the lack of available data. Relatively few countries in the world have undertaken the time use studies which provide estimates which can be converted into monetary equivalents. Time use studies are particularly rare in developing countries, which is where the majority of GRB initiatives have been located to date. Detailed data are, however, not necessary for unpaid labour to be considered in GRB

initiatives. If – as is usually the case – everyone acknowledges that women bear the main burden of most types of unpaid labour, exact data strengthen the case and make it appear more scientific, but are not required for appropriate policy making.

Unpaid labour is completely absent from some GRB initiatives. In others, it is mentioned as part of the situation analysis, but not necessarily taken further when it comes to discussing policy and associated budgets. Given the importance of unpaid labour as a basis for gender inequality, there are surprisingly few concrete suggestions as to how it should be recognised in policy and budget-making beyond broad calls for increased provision of safe water, electricity and child care.

The unpaid labour focus probably emerges most strongly in the work of the United Kingdom's Women's Budget Group. In particular, much of the Group's work and advocacy has revolved around the long-term consequences of the labour market incentives which the UK's tax credits provide for women and men in different circumstances.

The UK example is, however, not immediately useful to developing countries because few have revenue/benefits systems. Unpaid labour should, in theory, be even more of an issue in developing countries than developed because there is less public provision of relevant services by the state or by the market. The HIV/Aids pandemic and its attendant need for additional (unpaid) care should increase the importance of the issue. UNIFEM is currently supporting research and advocacy on home-based care in Mozambique, Zimbabwe and Botswana which may help to address this gap.

Pro-poorness

The World Bank quote suggests that GRBs can "engage in a process of transformation to take into account the needs of the poorest and the powerless". The GTZ implicitly makes a similar suggestion in referring to the potential of GRBs in respect of poverty reduction strategies. However, GRBs do not all necessarily have pro-poor agenda. Some groups get involved in GRB work out of a concern with disadvantage and, in particular, the disadvantage that female people usually experience when compared with male people. These groups will usually also be concerned about other aspects of disadvantage, such as poverty, location, and so on. Other groups have a narrower focus on "gender equality". This often translates, in practice, into the promotion of women's interests. These groups would be as interested in promoting the interests of women entrepreneurs as promoting the interests of poor women (and men).

There are several examples from gender analysis of revenue which illustrate the tension between a pro-women and an equity approach. The first example comes from the South African WBI's second attempt to analyse taxation from a gender perspective. During the apartheid years, the South African personal tax system provided separate schedules for "married persons" (actually married men), married women and unmarried people. "Married persons" were taxed at a lower rate on the assumption that they would be supporting others. Married women were taxed at a higher rate on the assumption that theirs was a second income in a household. In subsequent years this was changed so that personal tax is now determined on an individual basis, irrespective of the sex or marital status of the person concerned.

However, Smith (2002) points out that while the change has done away with formal discrimination, it has probably left – and perhaps introduced – substantive discrimination. This anomaly arises because while tax is now determined on an individual basis, income is consumed by a household. To the extent that welfare is income-dependant, welfare is also thus partly determined at the household level.

The new system discriminates, in particular, against households with only one income earner – households in which only too often that income earner will be a woman. Smith illustrates the discrimination by comparing the situation of two households comprising two adults and two children. In the first household, the husband earns R2 000 per month and the wife earns R1 000 per month. Together they provide for their two children. In the second household, the only paid worker earns R3 000 per month, and supports her mother and her two children. Both these households have the same total income and must support the same number of adults and children. In 1994/95, before the change which allegedly did away with discrimination, the first household would have paid R3 435 in tax and the second would have paid R5 055. In 1999/2000, under the new system, the first household would pay R850 while the second would pay R 3 460 – over four times as much as the first household.

The example has been described at some length because it illustrates one of the more important contentions made in this paper – a contention that should underlie GRB work. The example suggests that a simplistic approach which treats all "units" in an identical way irrespective of the social and other differences, results in inequitable outcomes. Such an approach might produce formal equality, but it does not result in substantive equality or equity. The example also, implicitly, raises questions about intra- and inter-household equality. These need to be considered in GRBs, but are not discussed further here.

Smith acknowledges that there is no easy solution to this problem. In particular, it is not possible to draw on tax benefit solutions used in developed countries such as the UK because such a small proportion of the South African population – and not the most needy – pay tax in the first place. Smith's example illustrates the point that simplistic elimination of sex discrimination does not necessarily bring equity if we are interested in looking beyond a simple male-female divide. However, calculation of tax on the basis of a household raises a wide range of difficulties as to how one defines such a household, and what assumptions one makes about marriage and other social arrangements. In a developed economy context, it is exactly these questions that have been the focus of the Women's Budget Group in the United Kingdom. The situation is further complicated by the fact that women tend to have less power and control then men over household income. The previous South African system exacerbated the likely power imbalances by taking the extra tax off the women's income.

TGNP's experience on the revenue side provides a further example of the difficulty of addressing equity, even in an initiative that is very serious about addressing all aspects of inequality. In late 2002, TGNP convinced those in charge of the annual public expenditure review (PER) process that they should commission a paper on gender and revenue to supplement the general review of revenue that they were planning. The

two gender researchers went into a lot of detail in examining different aspects of revenue rather than simply focusing on direct taxation (Meena & Mhamba, 2003). However, many of their recommendations focused on the interests of middle class women rather than the poorest women (and men). They raised, for example, the high taxes place on imported khangas and kitenge, baby food, and sanitary pads. None of these are goods which are likely to be of concern for poorer women. Similarly, their call for the increase of the amount at which people start paying tax would benefit more men than women, while simultaneously decreasing the amount of money available to government to provide services to those who earn too little to pay direct tax with the current cut-offs. In contrast, the UK Women's Budget Group has consistently argued against tax cuts or raising tax thresholds even at the very bottom of the income scale on these grounds.

Women and other marginalised groups

The discussion of "special interest" budget work above describes situations where GRBs focus on a "slice" of the budget cake for women or gender, and pay little attention to what is done with the rest of the cake. Some GRBs run the danger of going too broad in trying to avoid this tendency. In particular, on the pretext of adopting a gender rather than women approach as well, perhaps, as out of a concern with poverty, some African initiatives have sometimes lost the specific nature of gender differences because of their desire to include all marginalised groups. In some cases there may, in addition, be an unstated motivation of not wanting to antagonise possible male supporters.

In some cases these "broad" approaches tends to speak about "women and poor men, youth and people with disabilities". This already involves a worrying generalisation in implying that all women (and perhaps all youth) are disadvantaged. (It also, of course, implies that youth have no gender, and that none of the women and men are young. In several countries, informants have told me that youth includes all men under a certain age, and all women until they get married.) The more worrying versions of the "broad" approach simply add "youth, the disabled and those affected by HIV/Aids" to "women" when arguing for any change in the budget. They often do this without sufficient consideration as to how the needs of the various groups differ or intersect.

This blurring of boundaries has probably been encouraged by GRB writers and trainers (including myself!) who argue that GRBs should consider all axes of disadvantage, rather than only gender. The result is, however, not helpful.

Male disadvantage

Earlier sections have referred to some confusion between the terms "women" and "gender" and the consequences of this confusion for GRB initiatives. A further aspect is the difficulty that many of those who support GRBs have in addressing cases where women seem to be doing better than men.

One example of this is a situation which is increasingly common in middle-income countries, namely where there are now more women than men enrolled in institutions and achieving qualifications, even at the tertiary level. The example is an important one because of the high percentage of most government budgets that is allocated to education. It is also interesting because of the importance that is so often attached to

education of girls (and sometimes women) as a route to gender equality. Indeed, the only explicit gender indicator in the millennium development goals focuses on education.

Gender/women advocates will quickly point out that even where the number of educated women exceeds that of men, the women still tend to be clustered in "softer" and lower-paid disciplines, while the men cluster in the more technically oriented areas and those that tend to result in higher pay. This response does not, however, adequately address the question of what, if anything, government should be doing about the seemingly disadvantaged male situation.

The issue was particularly prominent in the Commonwealth-sponsored GRB initiative in Barbados. In virtually every forum, presentation and workshop related to the Barbadan initiative, men raised the issues of "male marginalization" and argued that a GRB should address this. The response from some feminists was that this was not necessary, as the disadvantage of men was not something imposed on them by the structural situation, but rather something they had chosen. The numbers reflecting university attendance were also misleading in that young men were more likely than young women to be sent by their families outside the country to study, and thus to be unrecorded in attendance statistics of the local university.

In addition, in Barbados as well as other countries, those who were hesitant about allocating resources to addressing the apparent under-achievement of men and boys, suggested that the reason that they were not attending tertiary institutions was that they could easily find lucrative positions in the private sector without qualifications. Girls and women, on the other hand, knew that they needed the extra certificates if they were to rise above the unequal opportunities in the structures of the society and economy.

Some countries are concerned enough about lesser male achievement in education that they have thought of ways of countering the tendency. Malaysia, for example, feels that the relatively low number of male teachers is one reason why boys do not continue with their studies. It has also recognised that one reason for the low number of male teachers is that teachers' salaries are relatively low. It is therefore taking steps to increase teachers' pay in the hope, among others, that it will lead to better gender balance in educational enrolment and achievements. In effect, Malaysia – even before the formal establishment of a GRB initiative – has introduced a change in its budget allocations which is fairly explicitly about gender. In workshops, civil servants suggested other ways – including increased allocations to school sports – in which boys could be encouraged to stay at school.

The politics of policy-making

The UNIFEM quote refers explicitly to the potential of GRBs in promoting women's political participation. The World Bank quote suggests that GRBs have a role to play in promoting women's leadership in the economic as well as political sphere.

Participation

There is often slippage in discussions of "progressive" budget work in that GRB work is assumed, by definition, to involve a more participatory approach. The slippage can

be partly explained by the fact that GRB work is often taken up by organisations and actors with an interest in women's political participation. The slippage is, however, unfortunate. First, greater political participation by women does not, in itself, always result in greater attention to gender issues or women's interests, although – overall – it is likely to do so. Second, there is a chicken-and-egg question – does greater political participation by women result in GRBs, or does GRB work tend to result in greater political participation by women. Third, we need to be clear whether we are talking about participation in the bureaucracy, in parliament, or within civil society. Finally, we need to avoid the limited understanding of some governments who seem to feel that participation should be by invitation and that any participation by non-governmental actors is sufficient, no matter who the actors are. In these cases, participation is often restricted to academics, think-tanks and/or government-aligned organiastions who are not necessarily those who might raise the issues which should be at the heart of a GRB approach.

Increased political participation and GRB work

Uganda and South Africa are examples of countries where GRB initiatives emerged subsequent to a significant increase in women's political representation in the national parliament. And in both countries the women parliamentarians played a significant role in establishing and leading the GRBs.

Uganda's GRB is housed in the Forum for Women in Democracy, an NGO established by a group of women parliamentarians, and led by the powerful and dynamic MP Winnie Byanyima. FOWODE draws on the support of the wider women's caucus within parliament. Uganda has a system of special representation in parliament for women and other "marginalised groups" (the military, workers, youth and people with disabilities). At the time FOWODE established the GRB in the late 1990s, the women's caucus had more power and impact than similar bodies in many other countries because of the absence of parties. Indeed, by uniting with representatives of other "marginalised" groups, the women's caucus was, in effect, the single largest caucus in the Ugandan parliament. The GRB thus had an immediate audience and advocate.

In the first years, FOWODE's GRB activities focused on the national level budget. FOWODE later extended activities to the local level as a direct result of its concerns around participation, as well as out of concern as to what decentralisation might mean in terms of gender equality. The GRB initiative was established around the time of the Constituent Assembly, which drew up a new constitution for the country. The women parliamentarians put a lot of effort into the Constituent Assembly and managed to win a quota for women at the local level. FOWODE followed up on this victory by providing support and training to women to stand for and win local elections. They then went a step further by providing training to the successful women to ensure that the victory went "beyond numbers" to bring gender-sensitive policy into local government. FOWODE's local level GRB was part of the training and other activities intended to take the local level quota a step further.

In South Africa, the GRB initiative was established one year after the first democratic elections which brought an end to apartheid. Over a quarter (27%) of the national parliamentarians in the first post-apartheid parliament were women – a significant

increase from the 3% of the final apartheid years. Most of the new women representatives had been part of the struggle against apartheid. Many had participated in the Women's National Coalition (WNC), a cross-party and cross-race grouping which, among others, ensured that the interim constitution of the country included strong clauses on gender equity.

The WNC had also drawn up a Charter on Effective Equality for presentation to the Constitutional Assembly. This Charter was drawn up through a fairly extensive process of consultation around the country and represented a wish-list of what women wanted to see in the "new South Africa". Pregs Govender, previously the national organiser of the WNC, was one of the new parliamentarians. She recognised that women parliamentarians would need some way to ensure and monitor that the demands of the Charter were being met, and that the budget could be a powerful tool to do so. She therefore met with two policy-oriented research NGOs to discuss how this could be done. This saw the birth of South Africa's GRB.

In both the Ugandan and South African cases, then, the establishment of the GRB resulted fairly directly from increased participation of women in parliament. GRBs have, however, not been established in all countries with high levels of participation. Some quota systems might, in fact, discourage the establishment of a GRB. This could happen if the GRB is seen as a too effective means of oversight, and if the women elected through a quota system feel beholden to government and fear losing their seats if they are too critical.

The Ugandan and South African GRBs were established at a time when the women representatives were largely supportive of government policy. In both countries, the executive, on its side, had a strong commitment to gender equality. Thus while both GRBs styled themselves as exercising oversight over government, they were largely advocating for what the executive itself was committed to doing, but was perhaps not doing forcefully enough, or with enough resources. In both countries the leaders of government had no problems with the GRB initiatives, and sometimes openly supported them. Indeed, Pregs Govender was rewarded by being made chairperson of a new parliamentary Committee on the Improvement of the Status and Quality of Life of Women. In Uganda, FOWODE was invited to participate in the sector committees which meet with the Ministry of Finance in the early months of the budget cycle each year.

In later years the leaders of the GRB initiatives in both countries increasingly criticised government policy. In Uganda, the situation was complicated by the fact that Winnie Byanyima's husband stood (and lost) for the presidency against Yoweri Museveni. In South Africa, tensions developed when Pregs Govender started criticising the stance of the government on issues such as the large-scale military expenditure and HIV/Aids, and taking many of the members of her committee along with her. Both women leaders were prepared to stand up to government and pay the consequences. Winnie Byanyima suffered ongoing harassement. For Pregs Govender, the consequences were leaving parliament. Many other women parliamentarians might not be prepared to take this strong a stand.

GRBs in situations where women's representation is lower

In Philippines, the non-governmental GRB at the local level had direct links with action around increasing political participation for women although there were not, as in South Africa and Uganda, significant numbers of elected women leaders in the cities involved. The non-governmental GRB was initiated by the Asia Foundation (TAF), a USAID-funded organisation with offices in more than ten Asian countries. In the Philippines, TAF had previously provided funding to the Development through Active Networking (DAWN) Foundation, a local level NGO in Bacolod City which supported women to stand for local elections, and which was led by Celia Flor, a city councillor. For the initial years of the GRB, TAF provided funding and technical support to DAWN, as well as to a similar councillor-led women's organisation in Angeles City, and a mixed people's organisation working in Surallah in the Mindanao region.

DAWN's work was the most successful and sustained of the three pilot cities. Towards the end of the research period, Celia Flor's party won control of the city council. Andrea Si, one of the other leaders of DAWN, became the city administrator and was thus in a position, as they put it, to "implement what they had learnt" in the research and advocacy of the previous period. DAWN also disseminated the idea of GRBs to other cities in Negros Occidental where it was active in encouraging and supporting women to run for elections.

While it is dangerous to generalise from a few examples, the cases of Uganda, South Africa and Philippines suggest that high levels of political representation of women might provide a conducive environment for GRBs, but by no means guarantee it. Rather, it is the presence of strong women leaders who recognise the potential of GRB work, and are prepared to put in the effort needed to sustain it, that are crucial. Further, all three countries are ones where there has been a recent transition away from authoritarian government, and where women's groups have been very active and mobilised within this transition. One must therefore be wary of generalising from these examples.

Nevertheless, what the cases suggest is that GRB work can be an important supplement to work around increasing women's political participation. In particular, GRB initiatives can help to ensure that women's participation means more than a change in the profile of political decision-makers. It can do so by increasing the representatives' understanding of what gender-sensitive policy means and helping them focus on a key policy without which any other policy will not be effective, namely the budget.

Engagement of (women) parliamentarians with GRBs

Despite the seeming potential, in practice there are relatively few countries where (women) politicians have shown much interest in gender budget work. One reason for this might be that in many countries parliamentarians have very little effective power over the budget. In all countries the budget is a law which must be passed by parliament. However, in many countries there are serious constraints on the extent to which parliaments can change the budget proposals tabled by the bureaucracy.

In countries like South Africa, parliament must either accept or reject the budget as a whole – it cannot make any amendments (Krafchik & Wehner, 1999). Outright rejection is very unlikely, as it effectively constitutes a vote of no confidence in the government. In some other countries, parliament may have greater powers to increase or decrease particular votes, or particular sources of revenue. However, in virtually all countries parliament cannot alter the overall level of spending, or the balance between expenditure and revenue.

A further constraint on the power of many parliaments is that the budget is often tabled only a short time before the end of the financial year. As a result, much of the budget debate occurs after spending of the new financial year has already begun. The debates provide an opportunity for parliamentarians, including women, to raise issues. But their comments have no real impact on the allocations.

Parliamentarians' conception of their role in respect of budgets can also be an obstacle. Many parliamentarians see their primary role as one of oversight. In effect, they see their role as checking that the budget is spent as allocated, rather than ensuring that the allocations themselves, and the policies that underlie them, are correct. Performance budgeting, with its emphasis on the need for budgets to reflect policy, should help to change this perception. However, in most countries parliamentarians have not yet seized the potential of performance budgeting.

Parliamentarians have also often not taken advantage of other opportunities offered by budget reforms. In particular, many countries have introduced medium term expenditure frameworks (MTEFs) in recent years. These involve the provision of definite figures for the following year, with indicative figures for the following two or four years. This approach to budgeting should provide greater opportunities for parliamentarians and other players to have an impact on the actual budget figures, as there is a longer time in which to advocate for or against government plans. In practice, the opportunities do not seem to have been utilised, either by GRB players or others.

Finally, parliaments in developing countries usually have little, if any, research capacity. At first glance this provides an obstacle to GRBs. However, it can also provide opportunities as parliamentarians who lack their own research resources might be more prepared to receive input from outside and, in particular, from NGOs and other gender advocates. Several non-governmental organisations (NGOs) have taken advantage of this gap. Perhaps the most surprising of these is Zimbabwe, where, despite the political turmoil, the Zimbabwe Women's Resource Centre Network (ZWRCN) has over the last two years been invited by cross-party parliamentary committees to provide input base on its GRB research into key ministries.

Participation in GRBs at the local level

The UNIFEM quote refers to the potential of GRB work at national, provincial and local level. The local level GRB work has often had participation as one of the main foci. The Philippines and Uganda examples cited above constitute two cases of a GRB located at the local level. In both these cases, the GRB was seen as a way of strengthening women's political participation. Many other countries have also done GRB work at the local level, often with an explicit focus on participation. However,

while many of the initiatives describe themselves as focusing on the "grassroots", some who do so target their activities at local leaders rather than "ordinary" citizens.

Some purposefully make little distinction between "grassroots" and "leaders" in the local context. In Uganda, for example, FOWODE explicitly argued that the local level provided greater opportunities for "ordinary" women to engage in GRBs and in political leadership. First, local level politics often involves the basic, day-to-day issues which concern women and their families, rather than 'bigger' issues about which they feel less competent to speak. Second, because of domestic and other ties, women often find it easier to engage at the local than at national level.

Decentralisation has dangers as well as potential benefits if we are interested in enhancing equality in gender and other terms. In particular, if devolution of responsibility is not accompanied by the necessary funds, decentralisation tends to decrease the possibility of national redistribution as each area becomes responsible for providing for itself. In terms of gender, actors are often more conservative and power relations cruder at the local than at the national level. Nevertheless, if we are interested in GRB work out of a concern with all forms of inequality, local level activity has the advantage that local councillors are more likely than those at national level to be aware of the poorest and most disadvantaged women. Many national parliaments have regulations in terms of educational level, or money required to stand, that result in national parliamentarians being an elite. While some might be concerned about people who are poorer and more disadvantaged than themselves, they are less likely than leaders from less advantaged backgrounds to have an understanding of the real needs of those involved. Similar regulations about who can stand for election are less common at the local level.

A focus on the local level is also important when – as is often the case – key services such as basic health and education services are decentralised. In these cases the national level's responsibility is usually restricted primarily to policy-making. It is at the local level that the impact of the implementation – or non-implementation – of the policies will be felt. It is thus at the local level that citizens – and particularly women – will often be most open to mobilisation around the needs of their children and other family members.

Women bureaucrats and GRBs

The above discussion in this section has focused on political representatives. In several other cases, the presence of women in decision-making positions has led to the establishment of GRBs within the bureaucracy. South Africa is again an example. The post-apartheid government moved quickly to ensure that the bureaucracy was more representative in terms of both race and gender. Within a few years the public service had almost equal numbers of women and men. Men still dominated the decision-making positions. However, there were significant numbers of women among the Cabinet ministers and deputy ministers who "instruct" the bureaucrats as well as among high level officials within the ministries (called departments in South Africa). The presence and support of these women facilitated South Africa's becoming the African pilot for the Commonwealth Secretariat's GRB within bureaucracies. While the initiative within the national Treasury lasted only for the two years of Commonwealth support, highly-placed (mainly female) officials in some of the

provinces and in some line ministries have ensured that gender budgeting continues to live within the bureaucracy.

Demystification of budgets

The section on participation above focuses on participation at the official decision-making level. Many donors are primarily interested in initiatives which focus on official decision-makers, whether in the bureaucracy or parliament. However, some GRB initiatives (for example, South Africa, Philippines, Indonesia, India) have also been interested in extending participation among civil society, and in demystifying budgets. Both the UNIFEM and World Bank quotes refer to this aspect.

Who does the work

The Philippines initiative is interesting in illustrating the opportunities when activists are prepared to take the plunge and confront the technicalities. As noted above, the TAF GRB initiative involved three case studies. While all adopted a common framework and covered similar topics, the way in which they conducted the research differed. In Surallah, the work was led by a left-wing political organisation that put much of its energy into bringing together citizens and local decision-makers to discuss gender in planning and budgets. In Angeles City, the lead organisation contracted researchers from the university to do the bulk of the research. In Bacolod City, in contrast, after initial hesitation on the basis that they were not researchers, DAWN itself conducted the research.

DAWN's approach was the most effective both in terms of producing a gender-analysis of the city's budget and in terms of providing a conducive environment for implementation of recommendations. What was particularly interesting was the extent to which the GRB research exposed Celia Flor, an energetic councillor of several years' standing, to new information and understanding of how the council worked both in gender terms and more generally. Flor and her co-researchers were also visibly empowered and proud of what they had achieved in doing the research themselves. And the fact that they had done so facilitated the subsequent dissemination of the approach to other cities in Negros Occidental.

In South Africa, the non-governmental Women's Budget Initiative (WBI) was conceived from the outset as a multi-stakeholder exercise. The core group was made up of parliamentarians and two policy research NGOs. From the start, this core group involved people outside the core as central players. In the first three years, the initiative produced research chapters on each of the departments (equivalent to ministries in other countries) of the national government, as well as on several other topics such as public service employment, taxation, the budget process, and intergovernmental fiscal relations (the allocation of money raised at one level of government to other levels for spending). Members of the core group coordinated the research and provided backup to the researchers, but did very little of the research and writing themselves. Instead, they drew on people from other NGOs as well as academics to do the research in their areas of expertise. In addition, they set up a reference group consisting of at least one government or non-government person knowledgeable about each sector being researched. These were generally people who were too busy to do the research themselves, but who were considered important

sources of knowledge or access to information, as well as key people to whom the WBI wanted to spread its new approach to understanding budgets.

There were several reasons why the inclusive approach was adopted by the WBI. First, the initiators recognised that analysis of budgets from a gender perspective requires a multi-disciplinary approach and knowledge of several different fields. They felt that it would be easier for people who already understood the gender issues in a particular area to acquire the necessary skills to analyse budgets than for people with budget analysis skills to acquire adequate knowledge of gender issues in each sector. Second, and related, the initiators hoped to spread the relatively uncommon skill of budget analysis so that NGO workers in different areas would have this extra "tool" to strengthen their advocacy and engagement with government. Third, the approach had the by-product of generating relatively widespread knowledge of, interest in, and buy-in to the project. The interest and buy-in was increased by a large public launch of the first year's research which was opened by the then Deputy Minister of Finance. Fourth, the two core NGOs did not see themselves primarily as advocacy organisations. Instead, they saw themselves as assisting others to obtain budget-related skills and information which they could use in advocacy. The parliamentary partners were the first target for such skills and information. The researchers and their organistaions were a second target which could increase spin-offs.

The inclusive approach was successful in spreading awareness and buy-in. It also resulted in more spin-off work than in most other countries. Many of those who acted as researchers commented on how empowered they felt in having been able to do the budget analysis. A few continued to do similar work outside of the WBI. Several other NGOs which had not been involved themselves took up the idea of GRBs. Some of these came back to the core WBI and asked them to do the research. A few took the work forward themselves, perhaps with backup from the core WBI. Most successful among these was an NGO which had previously engaged in extensive research and advocacy on gender violence, and saw the potential of the GRB approach as an additional tool. Still others both inside and outside government spoke about the importance of looking at budgets, although this often did not go beyond talk. Several universities included GRB in their gender and development studies courses.

In South Africa the composition of the core group, which included researchers in the NGOs and advocates in the parliamentarians, appeared to provide an ideal mix in that the researchers could provide the parliamentarians with information to strengthen their advocacy. In practice, however, the parliamentarians did not use the research to the extent hoped for. The Tanzanian initiative provides further lessons about the dangers in separating the research and advocacy roles. TGNP is the central GRB organisation in Tanzania. When TGNP initiated their gender budget initiative (GBI) they did so in collaboration with the broader Feminist Activism grouping of which they form part. Nevertheless, they played the main role from the very start.

TGNP's approach mimicked that of South Africa in many respects in the first year. In particular, one of the first activities was to commission research into the budgets of key ministries, as well as into the budget process. For each of the papers TGNP commissioned a team of at least two people. Typically, one was an academic, while the second was someone from inside the relevant ministry. Instead of coordinating

and editing the work themselves, TGNP commissioned a feminist political scientist at the university to do so.

TGNP's choices reflected its own perception of itself – as an activist organisation rather than a research or academic one. The choice of academics reflected the smaller number of other civil society organisations and individuals who might be persuaded to do this work. One weakness of the approach was that TGNP had less knowledge of the detail of the research. This is an important weakness in advocacy with "opponents" such as government technocrats as the latter use technicalities as one of their key weapons. In subsequent research and related work, TGNP has increasingly tried to participate more in the research process.

Economists and non-economists

Where GRBs contract researchers, there is often a tendency to think that the researchers should be economists. In truth, budget analysis requires other skills as much as it requires economic skills – requires a multi-disciplinary approach. It also requires that the economists who become involved are able to see the pitfalls of some of the standard economic paradigms because traditional economic training often militates against a researcher being able to see some of the important gender issues – in particular, unpaid labour.

The tendency to think that economists must be the main – or only – players occurs in both inside- and outside-government GRBs. In inside-government initiatives, this is often understood as meaning that the financial or budget officers should be the main players. The problem her is that financial officers often have limited knowledge of policies, let alone of gender issues in the society and possible gendered aspects of policies. At the least, GRB initiatives need to involve planners as well as budget officers. Exactly who to involve depends on the way planning and budgeting happen in a particular country.

In outside-government initiatives, non-economists might require more support initially in understanding terms and concepts and in overcoming a fear of (large) numbers. However, an inter-disciplinary approach has many benefits both in terms of the breadth of the resultant work, and in terms of the power it gives to the non-economists to use budget arguments in their advocacy.

Involvement of less technically-oriented and more organizationally-based people will also usually result in different, and potentially useful, outputs. For example, the more technically-oriented organisations tend to produce detailed documents which require a reader with relatively high levels of numeracy, literacy and knowledge of technical terms. If they move beyond written dissemination, they are likely to do so through a lecture-style format. In contrast, more activist organisations will usually attempt to disseminate knowledge in much simpler terms, even if they thereby lose some nuance. They will also utilise more participatory and "democratic" methods in workshops and other activities. These are more likely to enable participants to use what they learn in their organisational activities.

Demystification and "popularisation" force those involved in GRB initiatives to face the tension between proving to the economic planners in government that they

understand the intricacies and complications of budgets, and not confusing the people who need to do the advocacy around the issues with unnecessary technicalities. It involves an understanding that different audiences require different products. But the products aimed at the advocates also need to provide them with sufficient understanding that they can confront the technicians.

One challenge in achieving greater participation is getting people to confront their fear of numbers. Another challenge arises from the fact that budgets are, at heart, about prioritisation. Some civil society groups may resist work that requires them to prioritise and advocate for less than the ideal on the grounds that it is reformist.

Conclusion

The rapid growth in the number of GRB initiatives over the last few years testifies to the potential which many see in these ventures. Yet the discussion above suggests that often the initiatives do not fulfill all the roles which are attributed to them. The paper has tried to illustrate that one of the reasons for this apparent failure is the great diversity in GRB initiatives. As a corollary, it implies that non-fulfillment of each and every goal should not be seen as a failure. Whether an initiative can play a particular role depends on the actors, their goals, their understanding, the activities they undertake, as well as the political and social context in a particular country. Those promoting GRB work would be more helpful if they promoted it as a tool that can be used at many different stages in the policy making process, by many different players in many different ways to advance many different causes in addition to the broad cause of gender equality. A single initiative cannot, and should not, aim to be all things to all people. GRB work is not a panacea for anything.

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December 2003

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Acronyms

BPfA	Beijing Platform for Action
CEDAW	Convention on the Elimination of All Forms of Discrimination Against Women
CGE	Commission on Gender Equality
DAWN	Development Through Active Women Networking Foundation
FOWODE	Forum for Women in Democracy
GAD	Gender and development
GBI	Gender Budget Initiative
GEAR	Growth, employment and redistribution
GRB	Gender-responsive budget
GTB	Deutsche Gesellschaft fur Technische Zusammenarbeit
IFI	International financial institution
MTEF	Medium-term expenditure framework
NCRFW	National Commission on the Role of Filipino Women
NGO	Non-governmental organisation
PER	Public expenditure review
PRS	Poverty reduction strategy
SNA	System of National Accounts
TAF	The Asia Foundation
TGNP	Tanzania Gender Networking Programme
UNIFEM	United Nations Development Fund for Women
WBI	Women's Budget Initiative
WNC	Women's National Coaliation
ZWRCN	Zimbabwe Women's Resource Centre Network