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Gender Budgeting Experiences in India and Around the Globe

INTRODUCTION

Gender Budgeting started in Australia in the mid-1980s. By 2002, there were over 60 countries (see Figure 1) around the world that had experience of

Gender Budgeting. Since that time, many other countries have experimented with Gender Budgeting.

Figure 1: Countries with gender budget initiatives by 2002

Africa	Americas	Asia	Europe	Middle East	Pacific
Botswana	Barbados	Afghanistan	Austria	Israel	Australia
Egypt	Belize	Bangladesh	Croatia	Lebanon	Fiji
Kenya	Bolivia	India	France		Marshall Islands
Malawi	Brazil	Indonesia	Germany		Samoa
Mauritius	Canada	Malaysia	Ireland		
Morocco	Chile	Nepal	Italy		
Mozambique	Ecuador	Pakistan	Yugoslavia		
Namibia	El Salvador	Philippines	Macedonia		
Nigeria	Mexico	Korea	Norway		
Rwanda	Peru	Sri Lanka	Russia		
Senegal	St. Kitts & Nevis	Thailand	Scotland		
South Africa	United States of America	Vietnam	Serbia & Montenegro		
Swaziland			Spain		
Tanzania			Switzerland		
Uganda			United Kingdom		
Zambia					
Zimbabwe					

Annex 2 tells the stories of some of the countries that have Gender Budgeting experiences. The stories are not all up-to-date, but they can still be useful for learning purposes and in illustrating the diverse nature of different initiatives. For example:

- Australia is especially interesting as the first Gender Budgeting initiative in the world. But it illustrates the dangers of having an initiative only inside government.
- The Philippines illustrates the attraction, but dangers, of a percentage-based approach, and the importance of capacity building so that government officials understand the chosen approach. It is also one of the examples which show how government and civil society can work together on Gender Budgeting, including at local level.
- South Africa provides an example of comprehensive research coverage of all sectors and all levels of government. It demonstrates an alliance between parliamentarians and non-governmental organisations.
- Tanzania provides an example of attempting to expand budget work into macroeconomic modelling.
- Uganda shows a country in which there are opportunities for early participation in the budget process of non-government actors. The story also shows the role played by the International Monetary Fund and World Bank in the budget process of many countries.
- The United Kingdom provides an example of an initiative led by academics. It also illustrates work focused on taxes and benefits rather than on expenditure.
- Mexico illustrates the potential benefits of focusing on a particular issue, such as reproductive and general health services.
- Austria illustrates the challenge of moving from analysis to incorporating the findings into policy.
- The Netherlands shows how Gender Budgeting can be incorporated into an existing system of

evaluating policies. It also shows the small amounts allocated to gender-specific expenditures (and thus the danger of focusing only on these "crumbs").

There are lessons to be learnt from each of these countries and the above is only an illustrative list. However some universal lessons learnt are:

- Gender budget initiatives have their best impact when they are led by government and driven by civil society. Initiatives that involve only government or only civil society rarely deliver sustainable good results - a combination of both is much more likely to succeed.
- One-off training events or seminars are not the answer. Gender Budgeting has to be institutionalised within the budgetary system and throughout the budgeting process - i.e. both in the preparation of the budget and again while monitoring through the Outcome and Performance Budget - so that it becomes self-sustaining, effective and mandatory.
- Some amount of research to support advocacy for GRB is essential, but research should not be undertaken simply for the sake of research. It should be used to arrive at the facts that can inform policy changes and support advocacy.
- Donor-driven initiatives are neither sustainable nor desirable. There must be political will and commitment inside the country for Gender Budgeting to be a useful and effective tool to reach the goal of gender equality and women's empowerment.

Before looking at experiences in other countries, we need to know what has happened in our own country - India. The following pages tell our story.

GENDER BUDGETING IN GOVERNMENT OF INDIA

Over the last two decades, India's planning process has increasingly recognised the need to address gender inequalities if the country as a whole, and women within it, are to move forward optimally. The

country has thus been developing a method of tackling gender-related issues in a systematic manner by introducing an explicit element of gender sensitivity when allocating resources.

Formal earmarking of funds for women began with the Women's Component Plan in 1997-98. However, gender sensitivity in allocation of resources started with the Seventh Plan.

The **Seventh Plan** (1987-1992) introduced monitoring of 27 beneficiary-oriented schemes for women by the then Department of Women and Child Development (DWCD). The exercise continues with the number of schemes covered increasing each year.

The **Eighth Plan** (1992-97) highlighted the need to ensure a definite flow of funds from the general developmental sectors to women. The Finance Ministry established an Expert Group which in 2004 gave its recommendations regarding Gender Budgeting. These recommendations included the setting up of an Inter-departmental Committee, establishment of gender budget cells in all departments, creation of a sub-head / detailed head in the budget, monitoring of outputs and outcomes, and reporting on benefit incidence analysis in the annual reports of all departments. These recommendations influenced subsequent developments.

The Plan document included the express statement that "...the benefits of development from different sectors should not bypass women and special programmes on women should complement the general development programmes. The latter, in turn, should reflect greater gender sensitivity."

The **Ninth Plan** (1997-2002) adopted the 'Women's Component Plan' as one of the major strategies to achieve gender equality and women's empowerment and directed both the Central and State Governments to ensure that "not less than 30 per cent of the funds/benefits are earmarked in all the women-related sectors".

The **Tenth Plan** (2002-2007) clearly states "... the Tenth Plan will continue the process of dissecting

the Government budget to establish its gender-differential impact and to translate gender commitments into budgetary commitments. ... the Tenth Plan will initiate immediate action in tying up these two effective concepts of Women's Component Plan and Gender Budgeting to play a complementary role to each other, and thus ensure both preventive and post facto action in enabling women to receive their rightful share from all the women-related and general development sectors."

The **Approach Paper to the Eleventh Plan** states that "gender equity requires adequate provisions to be made in policies and schemes across Ministries and Departments. It also entails strict adherence to Gender Budgeting across the board."

For the **Eleventh Five Year Plan**, for the first time there was a Sub-Group on Gender Budgeting, as part of the Working Group on Empowerment of Women. In addition to providing recommendations on Gender Budgeting for various sectoral ministries, the Sub-group recommended the setting up of a Gender Budgeting bureau in the MWCD, establishment of Regional Resource and Training Centres for Gender Budgeting (RRTCCGB) as well as preparation of Gender Budgeting training manuals. The report of the sub-group was incorporated as a part of the Working Group on Women and submitted to the Planning Commission.

The importance of Gender Budgeting has been stressed time and again in different forums. To provide further impetus, the Finance Minister, in his budget for 2004-05, mandated the setting up of gender budget cells in all Ministries and Departments and highlighted the need for budget data to be presented in a manner that brought out the gender sensitivity of the budgetary allocations. This was followed by a more emphatic commitment in the budget speech of 2005-06, where budgetary allocations under 10 demands for grants, estimated at a total of Rs. 14,379 crore, were shown in a separate gender budget statement. The 2006-07 Budget Speech revealed an estimated allocation of Rs.28,737 cr. for benefit of women under 24 demands

for grants in 18 Ministries and Departments. This statement was extended in the budget of 2007-08, to include 33 demands for grants of 27 ministries/departments. These gender budget statements covered allocations that were 100% targeted at women and girls and those where at least 30% of the funds were targeted at women and girls.

The Ministry of Finance's role reflects a gender mainstreaming approach, where the agency with overall responsibility for budgeting directs the Gender Budgeting approach. The Ministry of Women and Child Development meanwhile serves as the nodal agency for Gender Budgeting, in that it is expected to provide support to all other agencies in understanding and complying with the approach.

Box 1: "Budgeting for Gender Equity": Strategic Framework of Activities

- Quantification of allocation of resources for women in the Union, States and Local Administration budgets and expenditure thereof.
- Refining and standardising methodology and development of tools.
 - ❖ Trend analysis
 - ❖ Analysis of change in pattern, shift in priorities in allocation across clusters of services etc
 - ❖ Variations in allocation of resources and actual expenditure
 - ❖ Adherence to physical targets
 - ❖ Gender audit of policies of the Government - monetary, fiscal, trade etc. - at the Centre and State levels
 - ❖ Research and micro studies to guide macro policies like credit policy, taxes etc
 - ❖ Identification of gender impact of policies/interventions viewed as gender neutral
 - ❖ Micro studies to identify need for affirmative action in favour of women towards correcting gender imbalances
 - ❖ Impact assessment of various schemes in the Union and State budgets
 - ❖ Micro studies on incidence of benefits
 - ❖ Analysis of cost of delivery of services
- Analyzing programmes, strategies, interventions and policy initiatives from the perspective of their impact on status of women as reflected in important macro indicators like literacy, maternal mortality rate (MMR), participation in work force
 - ❖ e.g. analysis of substance and content of various interventions directed at health of women and correlate the same with indicators like MMR to establish need for corrective action in formulation of scheme/ approach.
- Institutionalizing the generation and collection of gender disaggregated data
 - ❖ Developing management information system (MIS) for feedback from implementing agencies
 - ❖ Inclusion of new parameters in data collection in Census and surveys by National Statistics Organisation (NSO), Census Statistics Organisation (CSO) etc
- Consultations and capacity building
 - ❖ Collation of research and exchange of best practices
 - ❖ Developing methodologies and tools for dissemination
 - ❖ Forums and partnerships amongst experts and stakeholders.

Review of decision-making processes to establish gender equity in participation - review of extent of participation of women in decision-making processes and to establish processes and models aimed at gender equity in decision making and greater participation of women.

- ❖ Formulation and reflection of satellite accounts to capture the contribution of women to the economy by way of their activities in areas that go unreported like care economy, unpaid work in rearing domestic animals, etc.

In 2004-05 the Ministry of Women and Child Development (MWCD) adopted "**Budgeting for Gender Equity**" as a mission statement. A Strategic Framework of Activities to implement this mission was also framed and disseminated to all Departments of Government of India. (See Box 1) on previous page.

The main essence of the Mission Statement is that:

- Gender Budgeting is a process that entails maintaining a gender perspective at various stages - enactment of legislation, formulation of policies, planning programmes and schemes, assessment of needs of the target groups, allocation of resources, implementation, impact assessment, outcome assessment, and reprioritisation of policy/programme objectives and allocations, thus ensuring that gender is mainstreamed into the development process.
- Gender Budgeting translates stated gender commitments into budgetary commitments.
- Thus a gender-sensitive (or gender-responsive) budget is the culmination of the Gender Budgeting process.

GENDER BUDGET CELLS

The Department of Expenditure, Ministry of Finance issued a Charter for the Gender Budget Cells, on 8 March 2007, clearly articulating the composition and the functions of the gender budget cells (See Appendix). The MWCD has been actively pursuing other Ministries with regard to setting up of gender budget cells. By May 2007, 51 ministries and departments had set up these cells (See Box). These gender budget cells serve as focal points for coordinating Gender Budgeting initiatives both intra- and inter-ministerially. The roles envisaged for these cells include:

- Act as a nodal agency for all Gender Budgeting initiatives.
- Pilot action on gender sensitive review of public expenditure and policies (Expenditure/Revenue/Policies/Legislation etc.)

- Guide and undertake collection of sex disaggregated data for target group of beneficiaries covered under expenditure, revenue raising/ policy/ legislation
- Guide Gender Budgeting initiatives within departments as well as in field units responsible for implementing government programmes.
- Conduct gender based impact analysis, beneficiary needs assessment and beneficiary incidence analysis to
 - ❖ Establish effectiveness of public expenditure
 - ❖ Identify scope for re-prioritization of public expenditure
 - ❖ Improve implementation etc.
 - ❖ Collate and promote best practices on participative budgeting for and implementation of schemes

Chapter 5 provides further information on gender budget cells.

To support other agencies, MWCD, in collaboration with the Indian Institute of Public Administration (IIPA), New Delhi and IFES organised workshops for all the Gender Budgeting cells of Ministries and Departments of Government of India. These workshops were planned to orient the officers on concepts, tools, approach and framework in order to facilitate effective functioning of the gender budget cells.

In addition to the workshops, follow-up discussions and one-to-one interactions with several ministries and departments have resulted in requests for MWCD to give detailed insight into Gender Budgeting for officers and divisions of particular agencies. By mid-2007, the MWCD had provided specific suggestions on Gender Budgeting to the Ministries of Finance, Environment, Sports and Youth Affairs, Health and Family Welfare, Urban Development, Information Technology, Rural Development, External Affairs, Home Affairs, Law, Science and Technology, Overseas Indian Affairs, Non-conventional Energy Sources, Agriculture, Institute of Secretariat Training & Management and Planning Commission.

Box 2: Ministries and Departments with gender budget cells, May 2007

1 Department of Agriculture & Cooperation	28 Ministry of Non-Conventional Energy Sources
2 Department of Biotechnology	29 Department of Ocean Development
3 Department of Chemicals & Petrochemicals	30 Ministry of Overseas Indian Affairs
4 Department of Civil Aviation	31 Ministry of Panchayati Raj
5 Department of Coal	32 Ministry of Petroleum and Natural Gas
6 Department of Commerce	33 Department of Posts
7 Ministry of Culture	34 Ministry of Power
8 Department of Consumer Affairs	35 Ministry of Rural Development
9 Ministry of Defence	36 Department of Science and Technology
10 Department of Development of North-Eastern Region	37 Department of Secondary Education & Higher Education
11 Department of Drinking Water Supply	38 Ministry of Small Scale Industries, Agro and Rural Industries
12 Ministry of External Affairs	39 Ministry of Social Justice & Empowerment
13 Department of Elementary Education & Literacy	40 Department of Scientific & Industrial Research
14 Ministry of Environment and Forests	41 Department of Shipping
15 Department of Family Welfare	42 Ministry of Statistics and Programme Implementation
16 Department of Fertilizers	43 Department of Telecommunications
17 Department of Food & Public Distribution	44 Ministry of Textiles
18 Department of Industrial Policy & Promotion	45 Ministry of Tourism
19 Ministry of Information and Broadcasting	46 Ministry of Tribal Affairs
20 Ministry of Information Technology	47 Department of Urban Development
21 Department of Heavy Industry	48 Ministry of Urban Employment and Poverty Alleviation
22 Department of Health	49 Ministry of Women and Child Development
23 Ministry of Home Affairs	50 Ministry of Water Resources
24 Ministry of Labour & Employment	51 Ministry of Youth Affairs & Sports
25 Department of Legal Affairs	
26 Legislative Department	
27 Department of Mines	

Some examples of Gender Budgeting possibilities in selected Ministries and Departments are described in the boxes below.

INITIATIVES FROM OUTSIDE OF GOVERNMENT MINISTRIES

The National Commission for Women (NCW), whose mandate is to protect and promote the interests of women, has taken various initiatives to bring Gender

Budgeting to the forefront in India. The Commission held a National Consultation in 2003 on "The Budget: A Gender and Poverty Sensitive Perspective". This was followed up by meetings with members from various States' Commissions for Women and advocacy with the Ministry of Finance. The NCW sent a Memorandum to the Finance Minister listing various demands for the 2004-05 Union Budget. The demands focused on areas such as women's health, basic village infrastructure, rural environment, women's economic

Ministry of Finance

- The importance of keeping a gender perspective when rationalising the interest subsidy on accounts of small savings, especially postal savings schemes like National Savings Schemes.
- The need to conduct a gender-sensitive review of micro-credit facilities and streamline the mechanisms to enable easy access to micro-credit for women self-help groups, and also prevent charging of exploitative interest rates.
- Requiring all ministries and departments to include a column on gender outcomes in their Outcome Budget.
- The need to conduct a gender-sensitive review of incidence of taxes, the trade off between higher taxes or lowering of subsidies, the impact of inflation, regulation of interest rates in micro-credit sector, and providing social security to women through insurance schemes.

Ministry of External Affairs

- Establishment of a help-line for Indian women in distress abroad and formulation of a scheme to provide them with immediate support by concerned missions / posts.

Ministry of Home Affairs

- Setting up of women thanas (police stations) and women and child help desk in every **thana**
- Gender sensitisation training for police.
- Setting up of an Anti-Trafficking Cell to monitor enforcement.

Ministry of Information Technology

After the discussions with MWCD, the Ministry has:

- undertaken training of girls in the pilot Banasathali Vidhyapith programme for livelihood development, and about 30% of them have already set up IT kiosks
- launched a pilot project for women empowerment - Gyan Udyog Project which has been being upgraded as the Vanita Project
- launched a pilot computer literacy programme in schools in the North East-Region.

Ministry of Health and Family Welfare

- The possible establishment of a Health Insurance Scheme for women in view of their vulnerabilities and barriers to access health services.

Planning Commission

- Engendering the State Plan and Annual Plan discussions and insisting upon quantifiable outcomes for women and men being reflected in state plans

After the discussions, the Planning Commission advised:

- All Central Ministries/Departments to have a section on Gender Budgeting in the Annual Plan 2007-08 and the 11th Five Year Plan and to provide details on gender audit policies; quantification of allocation of resources for women; gender impact assessment of various schemes; analysing programmes and strategies through gender perspectives; setting up mechanisms for generation and collection of sex-disaggregated data.
- States to include Gender Budgeting in the planning process and engender the State Plans.

Ministry of Rural Development

- Targeting in National Social Assistance Programme to meet the requirements of destitute women
- Collecting data on women beneficiaries and access of women to credit cooperatives and land holdings, and membership in teams in Watershed Schemes
- Evaluation study on effectiveness of women self-help groups in Watershed Schemes
- Regular monitoring on reserve provision for women and on-site facilities in National Rural Employment Guarantee Act-2005

Ministry of Urban Development

All Urban Development Plans need to focus on

- Safe housing for women-headed households who belong to socially and economically disadvantaged sections.
- Enabling access of women to cheap credit for income-generating activities
- Ensuring sanitation, drinking water facility, electricity and fuel requirements and crèches
- Providing Health Care Centres and Maternity Centres for women
- Provision of roadside public toilets.
- Provision of shelters for women in need of protection
- Proper street lighting and transport facilities which are women-friendly

empowerment, and families of difficult and unreached sections of our society, women's political empowerment and macro-economic policy. The NCW also sponsored a report on "The Budget: A Gender and Poverty Sensitive Perspective".

Further initiatives undertaken by other stakeholders include the following:

- National Institute of Public Finance and Policy (NIPFP) undertook gender analysis of the Union Budget of 2001-02, 2002-03, 2003-04, 2004-05 and 2006-07
- National Institute of Public Cooperation and Child Development (NIPCCD) undertook gender analysis of budgets of 22 States
- Studies were undertaken by research and academic institutions on the following

Ministry of Science and Technology

- Introduction of technology initiatives to address occupational health problems of women in the unorganized farm and non-farm sectors such as construction, post-harvest processing, agriculture, and small-scale manufacturing through ergonomically suitable tools and implements.
- Capacity building of rural women to become entrepreneurs emerging areas of technology.
- Dissemination of knowledge to women regarding nutrition, health, water and sanitation.
- Provision of opportunities for women scientists to work from home to ensure that the talent of women scientists is not wasted.
- Large-scale involvement of women scientists in developmental programmes.
- Provision of opportunities to girls in rural areas to access quality inputs in science and mathematics so that they can take up careers in science and engineering.

programmes/schemes to assess their effectiveness for women:

- ❖ Employment Guarantee Scheme, Maharashtra
- ❖ Swarn Jayanti Gram Swarozgar Yojana, West Bengal
- ❖ Impact of Maharashtra's agriculture policies on women farmers
- ❖ Impact of policies on small urban manufacturers in Mumbai
- ❖ Impact on women of agricultural households in Gujarat
- Women in Karnataka, through the Building Budgets from Below project, developed their ideal ('OUGHT') budget.

GLOBAL EXPERIENCES IN GENDER BUDGETING¹

Australia

The first Australian women's budget started in the mid-1980s soon after the Labour Party came into power. At one stage there were women's budgets at federal level and in each of the territories and states of Australia.

The Australian women's budgets were produced inside government. They were coordinated by the women's machinery, but required a lot of work from all other ministries. The role played by "femocrats" (feminist bureaucrats) in managing the women's budget had both advantages and disadvantages. On the plus side, the femocrats' commitment ensured that the work was done and the frameworks developed. On the negative side, their capable management of the process weakened participation by women in civil society.

In the late 1980s the Australian Federal Women's Budget statements was about 300 pages long. To attract more readers, the statement was also issued in a shorter form, with illustrations. In most cases the women's budget documents were put out on budget day, as official budget documents. The State of Victoria decided to issue their document separately so that it would not be "lost" among all the other budget information, and so that the women's machinery could have more control.

The documents were thick because they included a full statement from each ministry on what their budget meant for women. The statements were prepared according to standard formats. Standard formats are good when sector officials do the work as they know what questions to ask. But the thickness of the document and the format were not user-friendly. The reader also had to keep wide awake to find the gaps, because most sector officials did not want to criticise their own policies openly.

After the change in government in Australia in the mid-1990s, the new government was not so interested in women and gender. By 2001, only the Northern Territory still had a women's budget. But the seven-page Appendix A of South Australia's Budget Statement for 2000/1 still described the impact of the budget on families, while the nine-page Appendix B described the impact on women.

Philippines

The Philippines gender and development (GAD) budget takes place inside government. It is led by the gender machinery, which is called the National Commission on the Role of Filipino Women (NCRFW). The GAD budget was introduced in 1996 and is very specific about what government must do. It states that every government-related agency must allocate at least 5% of its budget for gender and development. A few years later the GAD budget was extended to local councils as well.

Members of the NCRFW Management Committee members attend the technical budget hearings of the Department for Budget Management where all agencies must answer questions about their budget plans. They also attend Congress meetings where agency officials defend their budgets.

NCRFW monitoring of the GAD budget showed that in the first years most of the GAD money was for women-specific projects responding to practical needs. The second most common type of allocation was for institutional mechanisms for GAD such as focal points. The smallest amounts went for mainstreaming. Many of the more than 300 national agencies still do not report on their GAD budget. Even more do not reach the 5% minimum. Further, some of the allocations are for strange things, such as ballroom dancing lessons for female civil servants.

¹ Source: UNDP Asia Pacific Regional Training of Trainers Manual for Gender Sensitive Budgeting

The NCRFW has tried to help agencies to understand what they should do, particularly for mainstreaming. At first they tried to be gentle and make suggestions. Now they are being stronger, and saying that some types of allocation are simply not allowed.

The NCRFW is larger and stronger than the gender machinery in many other countries. But it is still too small to help all the central agencies, let alone the local councils. So in 2000, the Asia Foundation decided to help NGOs and people's organisations in a few areas to look at local budgets from a gender perspective and then to develop advocacy on the issues. The Asia Foundation partners are not looking only at the 5% GAD budget. They are saying that unless they know how the other 95% of the budget is spent, the 5% cannot be spent properly.

The Asia Foundation worked with organisations in three different municipalities. In two of the municipalities they worked with NGOs that focused on women in politics. Before the gender budget initiative, both of these NGOs had done a lot of work preparing women to stand for local government elections, and assisting them after they were elected. Both organisations saw that the gender budget work would make them and the women councillors more effective by giving them a better understanding of the budget. Having politicians involved sometimes created challenges, especially where the politicians were from opposition parties. But having politicians involved also meant that the researchers had good background information about who to approach and what questions to ask.

South Africa

The idea of looking at budgets from a gender perspective was raised during the negotiations that led up to South Africa's first democratic elections in 1994. The Women's Budget Initiative (WBI) was set up in mid-1995 by the Parliamentary Committee on Finance and by two policy research NGOs. The founders hoped that by linking researchers and members of parliament (MPs), the researchers would know that their work would be used in advocacy and

the MPs would have facts to support their advocacy. The Parliamentary Committee and two NGOs drew in many other people as researchers and advisors over the years since. And they have worked with people with many different skills and knowledge, not only economists.

In the first year the WBI analysed six national departments (ministries), as well as public sector employment and taxation. The departments included both social and economic sectors to show that there were gender issues everywhere. By the end of the third year, the WBI analysed all 26 departments of the national budget, as well as some related issues. In the fourth year it did five case studies of local government, and looked at donor funding, and budgets for job creation. In the fifth year it looked at different forms of revenue, and how national, provincial and local government interacted in making health policy and budgets.

As well as longer reports, the WBI put out simpler and shorter versions of the research so that people with lower education and less English skills could read them. The WBI also worked with trainers and educators to make a set of workshop materials to spread the ideas.

After seeing what the WBI was doing, other groups started to look at the impact of the government budget on other groups, such as children and the disabled. One big difference between these groups and the WBI is that the others use a 'special interest group' argument - they ask for 'more' for children or people with disabilities. The WBI does not argue simply for 'more for women'. It says that traditional economics, and especially its blindness to unpaid labour, is one of the main reasons why policy and budgets are not gender-responsive.

Tanzania

An NGO, the Tanzania Gender Networking Programme (TGNP) was the first to work on gender budgets in that country. In September 1997, TGNP organised a workshop for themselves and their allies in the other organisations that make up the Feminist Activism

Coalition. They also invited some gender activists from government.

Since that workshop, TGNP has done research on four national sectoral (delivery) ministries, on the Finance Ministry and Planning Commission, and on the budget process. It has also done some research on local budgets in two districts. For most of the research TGNP made up a team of a government official from the sector with a non-government researcher. In this way they reached key actors and built alliances. TGNP has produced a simpler version of some of the research that it translated into Kiswahili.

In 1998, the Swedish International Development Cooperation Agency (SIDA) started funding inside-government gender budget work in the Ministry of Finance. The work went slowly at first, but went quicker from beginning of 2000. In that year SIDA and the government recognised that TGNP would be an effective local consultant to the Ministry of Finance on Gender Budgeting. They chose six pilot ministries and organised workshops and backstopping on how to put gender into the new medium term expenditure framework (MTEF).

For the first few years the government work was coordinated by the Budget Division of the Ministry of Finance. Later government agreed that the work should expand to auditing, macroeconomic planning, donor funding and taxation. So far TGNP has worked with government mainly on macroeconomic planning. They have looked at how gender can be incorporated into the macroeconomic model of government. They have already succeeded in disaggregating the labour part of one of the models into male and female. But they have realised that the macroeconomic model will not be properly gender-sensitive until it reflects unpaid labour. And it can only reflect unpaid labour when time use data is available. So the National Bureau of Statistics has plans to do a time use study.

TGNP has discussed the danger that they will be coopted if they work too closely with government.

So far, they have been successful in staying independent even while working closely with government.

Uganda

Gender budget work in Uganda is led by an NGO, Forum for Women in Democracy (Fowode). Fowode was set up by women MPs and is linked to the "special interest groups" caucus in parliament that brings together representatives of women, people with disabilities, youth and workers as well as women elected in 'open' (non-quota) seats.

Before starting the gender budget project in mid-1997, Fowode did some training, policy dialogues and short publications on gender and macroeconomics. Since 1997, Fowode has done budget research on the ministries of Education, Health, Agriculture and Finance and Economic Planning at the central level. In 2000, they also started doing research in a few districts.

The national research was done by gender researchers from Makerere University with support from officials in the ministries concerned. This approach built a new relationship between activists and government. Fowode's work was made easier by changes introduced by government to increase participation in the budget process. For example, government set up sector working groups that include civil society representatives. However, the draft budget and policies must still be approved by the World Bank and International Monetary Fund before they go to cabinet and parliament.

The founders of Fowode were members of the Constitutional Assembly where they achieved a one-third quota for women in local government. Fowode then used the local GRB research to support the women elected as local councillors and make sure they have the skills and knowledge to use their power.

By focusing on a few districts, Fowode was able to increase its knowledge, create allies, and gain respect from different players. Today it runs regular workshops for local government officials as well as councillors in the districts in which it works.

United Kingdom

The UK Women's Budget Group (WBG) was established in 1989. Most of the founders were academic feminists. Some of the members worked for organisations such as trade unions. For the first eight years, WBG members met each year to comment on the budget at the time it was tabled. The Conservative Government of the time did not respond to these comments. So the group concentrated on writing briefing papers for opposition parties.

In 1997 New Labour won the elections. The new government was interested in consulting with citizens, including women. A few months after the election, the Cabinet Office's Women and Equalities Unit (WEU) helped arrange a meeting between the WBG and Treasury. Later the WBG started having regular meetings with Treasury. It also organises seminars and roundtable meetings which the Treasury attends. By working with the WEU and similar bodies, the Group gets easier entry-points into government. By working with the WBG, the WEU and other bodies increase their economic and gender analysis skills.

The WBG has concentrated most of its work on taxes and benefits rather than on expenditure. Focusing on taxes and benefits has some advantages. Firstly, there are fewer taxes and benefits than spending programmes. Secondly, many taxes and benefits apply to individuals. This makes gender analysis easier. But there are also disadvantages to working on taxes and benefits. Many taxes and benefits are based on assumptions about the roles of women and men. In particular, policy makers usually assume that the money that comes into a household is shared equally, no matter who earns it. They therefore assume that it makes no difference who pays particular taxes or receives particular taxes. Often the policy makers do not even realise that these are (incorrect) assumptions rather than 'facts'. Policy makers may not want to question their assumptions or change the way they would like society to be.

The WBG includes professional economists and policy analysts who can speak to government officials in a

language they understand. The WBG's research-based approach fits in with the value government places on 'evidence-based' policy analysis. The Group uses the government's stated objectives to argue for gender-responsive policies. For example, it refers to the government's objectives of raising labour productivity and reducing child poverty. It points out that helping women economically will help achieve these objectives because money in the woman's "purse" is more likely to be used for the welfare of the family than money in the man's "wallet". Many policy makers are more easily convinced by these economic efficiency arguments than by arguments about equity and justice. Because of the WBG's arguments, from 2003 child credits have been paid to the main carer (usually a woman) instead of to the main earner (usually a man).

The WBG has mostly influenced the policy-making process through senior public officials and ministers. It has not done much work with members of parliament nor with grassroots women. But the WBG can reach some grassroots women through the organisations from which its members come.

Scotland

In 1999 Scotland got its own independent parliament and executive for the first time. The new government is responsible for, among others, health, education, justice, rural affairs, and transport. Other functions remain the responsibility of the parliament in London.

The budget process of the new government was designed to promote participation, transparency and a bigger role for Parliament. Women's groups in Scotland took advantage of the new opportunities. The women's movement was very active in the pro-"devolution" campaigns between 1997 and 1999. Because of this involvement, many women had good contacts with the decision makers in the new government. The small size and high urbanisation in Scotland also made networking easier. The women activists used their contacts to get access to other policy makers.

A lot of the new parliament's work is done through committees. In November 2000, after a widespread consultation process, the Equal Opportunities Committee published a plan for achieving equality - equality with regard to race, disability and gender. However, the Equal Opportunities Law in Scotland also outlaws discrimination in respect of age, sexual orientation, religion, and travelling people (Roma). The EOC's plan talks about developing ways to assess the equality impact of budgets. This point was included because of the campaign of the Engender Women's Budget Group (EWBG).

Engender is an information, research and networking organisation for women in Scotland. The organisation has more than 300 members from different backgrounds. Engender started its budget work in 1999, when the Finance Department produced a consultation document on the next two years spending. Some Engender members wrote a response which commented on specific proposals as well as on the budget process. The Minister of Finance referred to Engender's submission in his first budget speech.

Engender was then invited to give evidence before parliamentary committees and to meet with the Minister for Finance. In the meeting with the Minister, he promised to set up an advisory group to help the executive to take things forward.

Engender began establishing networks of contacts, gathering literature and developing expertise on GRB. In May 2000 it formed the Engender Women's Budget Group (EWBG). It linked the group with Engender to build on Engender's credibility.

In its first twelve months the EWBG mainly reacted to what was happening. Because most members were not paid for their work, the Group did not take on too many activities. EWBG also used these first months for workshops to build members' capacity. For example, representatives attended meetings of the London Women's Budget group to learn from their experience.

In 2001, Oxfam agreed to give money to the EWBG so it could pay for a part-time worker. Getting

funding is sometimes more difficult in developed countries, but Oxfam has given support to GRB work in both England and Scotland. This funding will make it possible for EWBG to be more proactive and to take on more work.

Mexico

In 1994, about 80 women's organisations, feminists and academics who had worked together around the Cairo Population and Development Conference established a network called Foro. Foro's main objective was to ensure that governments put the agreements of Cairo into action.

In 1999, researchers from Foro analysed federal programmes and spending on reproductive health. They found that spending decreased by 33% between 1993 and 1996. Case studies in four states of Mexico revealed large inequities in access to birth control and general health care and in maternal mortality. In the same year, Equidad, one of Foro's members, organised public finance workshops for women leaders around the country.

Also around this time, there were changes inside government that provided opportunities for gender-responsive budgets. For example, government established state and federal committees on gender and equity. And the Department of Social Development introduced a rule for anti-poverty programmes that said that 50% of resources must go to women.

In 2000, Equidad and Fundar, a budget think tank, started a joint project on gender budget analysis. With these two partners, the project combined the advocacy skills of women's organisations and the technical skills of a budget research centre. The project operated at federal level, as well as in four states. In the first year the project focused on 21 anti-poverty programmes. At state level, it looked at a World-Bank funded programme of basic health extension to poor communities. At federal level it looked at the large Progresá programme, which focuses on health, education and nutrition.

The research found that half of the programmes were cut back between 2000 and 2001. The amount spent on women was difficult to estimate due to the lack of gender-disaggregated information. Both programmes relied on the unpaid work of women for their operation.

In early 2001, Foro and Equidad had a three-day consultation forum with the Department of Health. The main purpose was to come up with proposals for the six-year programme of the Department. The Minister of Health attended some of the sessions. During the final session, participants agreed on the need for gender budget analysis. Several working groups were set up, including one on a gender-sensitive budget. However, the workshop happened soon after a change in government and many of the officials were new. They were therefore not confident to change the programme structure or budget in any important ways in the short term despite analysis showing that this was needed.

In late 2001, government and civil society organised a workshop on Women and Health. Participants did practical exercises based on information on the population, their socio-demographic profile and their health status. After the workshop, the Department of Health published a handbook with case studies and other documents on gender-sensitive budgets. During 2002, this handbook was distributed to every head of a directorate, state-based department and institute, and local-level officials.

Austria

In 2001 some NGO women formed a Women and Budget Group. The main aim of the Group in the first years was to make the concept of Gender Budgeting known in Austria, and to encourage government and NGOs to take the issue further. The Group published a book called 'Women Make Budgets: Government finance from a gender perspective'. This book first explains the concept of Gender Budgeting and discusses initiatives in some other countries. It then looks at the overall macroeconomic strategy in Austria and its impact on women, as all as at

government revenue and a few areas of public expenditure (education and research, labour market policy and funding for women's organisations). The analysis does not cover all areas, but demonstrates how to do gender budget analysis. The expenditure analysis of education and research is guided by the Swiss example and methodology. The book argues that government must introduce gender-sensitive budgeting. It also gives specific recommendations on how to change policies to achieve more gender equality. There was a good response to the book and public events to launch it, especially from women activists and NGOs. Women from some political opposition parties also showed interest. Many women active in local level politics wanted to find ways to use Gender Budgeting in their political work. Most of these women wanted a ready-made recipe on how to do Gender Budgeting. They were disappointed when they discovered that there is no quick, easy recipe.

In response to the demand for practical assistance, the Women and Budgets Group decided to develop a handbook on Gender Budgeting for regional and local level. This handbook will be published in mid-2004. The Group also plans to design a workshop for training of political activists and other groups. The Group will work together with Women in Development Europe (WIDE) Austria when they develop the training, because WIDE already has experience in economic literacy workshops.

Austria has a conservative government which follows neo-liberal policies, including tight budgets. But the government has taken some small steps in Gender Budgeting. In 2002, the Ministry of Finance published an analysis of income taxation with the title 'Is the Austrian tax system in fact 'gender neutral'?' The study shows, among others, that men benefit more from tax breaks than women. However, the government is not using the findings in its current tax reform project. Instead, the reforms will strengthen the gender bias.

The Austrian Federal government has, however, recently decided to implement Gender Budgeting.

In May 2004 the Ministry of Health and Women's Affairs set up a Gender Budgeting working group as part of its gender mainstreaming process. It seems that these steps have been taken largely as a result of the work of the Women and Budgets Group as well as promotion of gender-responsive budgeting by the European Union and European Council. Some members of the Women and Budgets Group are assisting government officials. They hope that by helping in this way they can influence the scope of the exercise and get it institutionalised.

The Netherlands

Since 1985, the emancipation of women and gender equality has been an important part of the Dutch government's policy. Since 1994, the government has produced reports every year that apply methods developed by women's studies researchers to evaluate policies. In 1998, government developed and published information on how to conduct budget evaluations from a gender perspective at local and provincial levels.

In 2001, a report on government's emancipation policy noted the wish of the Dutch Lower House of Parliament to identify each department's expenditure on emancipation. A cabinet position paper on gender mainstreaming also said that a tool must be developed to analyse spending from a gender perspective. The paper said that the tool must show how much money is (explicitly) spent on emancipation, as well as the

extent to which government money is spent on women and men.

In January 2001 government set up an Interdepartmental Working Party on Mainstreaming. The steering group for this Working Party was made up of directors-general. There were also two working groups. One of the two working groups was asked to focus on equal opportunities spending. In 2001 and 2002 the group did pilot studies to identify departmental expenditure related to equal opportunities.

The pilots focused on three ministries - the Ministry of Finance, the Ministry of Social Affairs and Employment, and the Ministry of Housing, Spatial Planning and the Environment. It found that targeted spending on equal opportunities made up between 0.01% and 0.6% of the departmental budgets in the three ministries. The pilot studies also looked at the gender aspects of some general policies in these three ministries - the tax reviews of 2000 and 2001, the benefit law and the Rent Support Act.

The reviews of the tax system were done by researchers from the University of Utrecht (2000) and the University of Amsterdam (2001). These reports included suggestions for amendments to the Income Tax Act, some of which were accepted. The report noted that there were not good data to judge the effects of taxes on women and men, and said that this needed improvement.