



# **REGIONAL TRAINING OF TRAINERS WORKSHOP ON GENDER-RESPONSIVE BUDGETING**

12-15 JULY 2004  
AIM CONFERENCE CENTER, MAKATI CITY, PHILIPPINES

## **FINAL WORKSHOP REPORT**

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# GENDER-RESPONSIVE BUDGETING IN ASIA-PACIFIC

## What Is Gender-Responsive Budgeting?

*To increase the participants' awareness on gender-responsive budgeting, this introductory module highlighted basic concepts on gender-responsive budgeting through a lecture on the above subject matter.*

When one alludes to gender in policy-making, one must distinguish between “gender” and “sex”. Sex refers to biological differences that do not change over time, culture, and countries, even if the physical attributes of males and females across countries do vary in degrees sometimes. Gender, on the other hand, can be changed because our society and ourselves determine gender identity, specifically by what society teaches us to think of gender. Gender differs across countries; cultures and time and what is deemed acceptable in one country need not necessarily be acceptable in another. As such, gender is more political in nature than sex.

Policies also tend to be more complicated in responding to gender. Take for example the issue of women being mainly responsible for taking care of children. Governments could respond to this issue in a variety of ways depending on their gender orientation. Some more traditional governments could simply shrug it off and say that it is the way it should be and therefore refuse to intervene or change anything. Other governments on the other hand, may recognize that while they consider it appropriate for women to take care of children, this responsibility can hold them back in some ways and affect the country’s objectives of increasing productivity and improving the economy. As such, the government could intervene by having programs that would assist women manage both their child-rearing and work-related responsibilities to allow for their maximum productivity and efficiency. Better yet, a government with a more open gender orientation may say that men should also be responsible for child-rearing and therefore encourage men from participating fully in the child-rearing activities through government programs and initiatives. This is the case in Barbados where, in the early evening, men bring children to clinics while the women do their household chores. This set-up allows for a less tiring and more productive day for the women. In Norway, both male and female public toilets incorporate nappy changing stations to enable men to participate and help their partners in child-rearing activities. **See Box 1 on Sex and Gender**

### Box 1: Sex and Gender

#### Sex (Biological differences)

The differences are difficult to change because we are born female or male

Throughout history and across cultures, sex differences exist

Policies respond to sex differences in any area to do with the physical body (e.g. childbearing and prostate disease)

#### Gender (Social differences)

The differences are able to be changed because our gender identity is determined by our society

In different societies and at different times in history, gender roles have been different

Policies can either respond to gender stereotypes and traditional gender roles (e.g. assume that only women take care of children) or attempt to change them (e.g. encourage sharing of unpaid care work).

*Source: Draft Training Manual For Gender Sensitive Budgeting*

Decisions with regard to gender are more often than not political in nature and these are the decisions that people in the gender movement would like to get involved in. This is the very area in which gender movements should make a difference.

## Gender and Budgets

The budget is considered the most important policy tool of government because, without money, government cannot implement any other policy successfully. A gender-sensitive budget (GSB) ensures that the needs and interests of individuals from different social groups are addressed. ***Gender-sensitive budgets are not separate budgets for women or men. Instead, they bring gender awareness into the policies and budgets of all agencies.*** When one talks about GSB, one does not mean an allocation, say five percent budget of the budget - for women and gender initiatives, but rather we mean bringing in gender awareness in the budgets of all line agencies of the government. In the Philippines, for example, a five percent allocation in agency budgets has been allocated for gender and development initiatives. This action, however, does not merely aim at allocating budgets for gender initiatives, but is meant as an affirmative action that can kick-start the other 95 percent and imbibe gender awareness and sensitivity in budgeting within government agencies.

### Gender-responsive budgets and gender budget statements

The term gender-responsive budget (GRB), gender-sensitive budget (GSB) and gender budget are often used loosely and interchangeably. The terms GRB and GSB are sometimes used to refer to initiatives. Strictly speaking, GRB and GSB is what we are aiming towards when we undertake a GRB initiative i.e. a budget that reflects government programmes that promote gender equality. A gender budget statement is a document produced by government to show what its programmes and budgets are doing in respect of gender. Having a gender budget statement does not, by itself, mean that government has a GRB. But in the process of drawing up a gender budget statement, government officials may realise the gaps in what they are doing. Further, when parliamentarians and the public read the gender budget statement, they will be able to see both the strengths and weaknesses and take action such as advocacy to try to address the weaknesses.

*Source: Draft Training Manual For Gender Sensitive Budgeting*

Although GSB brings with it manifold benefits **See Box 2 Benefits of gender-responsive work for different role-players**, one must remember, that in doing this exercise, one does not only target women, but most especially the poorest people – those in rural areas, who, more often than not, are women.

### Box 2: Benefits of gender-responsive work for different role-players

#### Some benefits of gender-responsive budget work for government

- Improve efficiency by ensuring expenditure benefits those who need it most.
- Improve monitoring by knowing who government services are reaching
- Track implementation and reduce corruption.
- Improve transparency and accountability
- Work with civil society to improve development impact and democratic governance
- Report on progress with national and international gender commitments

#### Some benefits of gender-responsive budget work for women's groups

- Strengthens advocacy and monitoring
- Provides information to challenge discrimination, inefficiency and corruption
- Provides information to propose new and different policies
- Helps to hold public representatives and government accountable
- Recognises the needs of the poorest and the powerless

*Source: Draft Training Manual For Gender Sensitive Budgeting*

Gender budget analysis can be categorized into three groups. The first group (Category 1) is comprised of gender-based expenditures of government agencies. Examples of programs in this category include women’s health programs, special education initiatives for girls, and employment policy initiatives for women. Category 2 initiatives deal with equal employment opportunity expenditures on government employees. These include training for clerical officers or women managers parental leave provisions, and the provision of crèche facilities. Lastly, and the most important of the three categories, is Category 3 which refers to general or mainstream budgets expenditures judged on its impact on women and men, girls and boys. For example, the gender content of adult education expenditures could be evaluated by asking: “Who needs adult education and how much is spent on it?” Similarly, one can ask, “Who are the users of clinic services?” “Who receives agricultural extension services?” While the activities in this category are mainstream activities, certain mainstream activities impact more heavily and positively on women and girls and can thus be promoted and funded as gender-sensitive initiatives.

The five steps of gender analysis of budgets are discussed below. **Box 3: The five steps of gender analysis of budgets.**

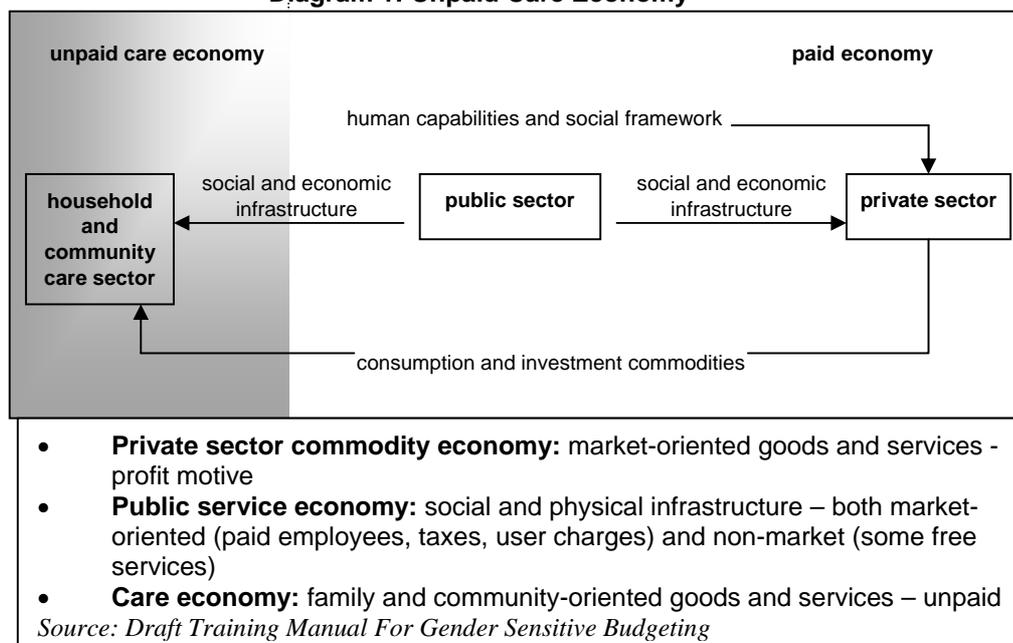
<b>Box 3: The five steps of gender analysis of budgets</b>
<ol style="list-style-type: none"><li>1. Describe the situation of women and men, girls and boys (and different sub-groups) in the sector</li><li>2. Check whether policy is gender-sensitive i.e. whether it addresses the situation you described [Budget speak: ‘Activities’]</li><li>3. Check that adequate budget is allocated to implement the gender-sensitive policy [Budget speak: ‘Inputs’]</li><li>4. Check whether the expenditure is spent as planned [Budget speak: ‘Outputs’]</li><li>5. Examine the impact of the policy and expenditure i.e. whether it has promoted gender equity as intended [Budget speak: ‘Outcomes’ or ‘Impact’]</li></ol>
<i>Source: Draft Training Manual For Gender Sensitive Budgeting</i>

In many countries, financial resources are limited and efforts to reduce deficits are always being undertaken. In reality, there is never enough money to do everything in one’s wish list when doing gender analysis of budgets. It is therefore imperative for those working for gender mainstreaming to reassess their plans and prioritize which among these are of great import to them. What is it that falls off the table when government allocates money? What is it that needs to be done and prioritized? In the five steps discussed above, step five is the most difficult. In assessing the impact of the policy and the expenditure, it is oftentimes difficult to assess whether the situation changed because of the particular intervention. In most cases, measuring the impact annually is also costly and impossible. What is important then is to remember what one ultimately wants to change, what main problems the specific intervention wanted to address. Then it becomes simpler to somehow monitor the changes in these problems.

One of the many reasons why gender analysis needs to be pursued is to allow for a mechanism by which the contribution by and to the care economy can be recognized. The care economy in **Diagram 1** usually happens in the home and produces people without which the other two economies – private sector commodity economy and public service economy – will collapse. These two sectors will be inefficient if attention is not given to the care economy. In doing GSB, one

also asks: “How can the public sector help the care economy so that it can do work more efficiently and exert less pressure on those women who are doing the care economy work?”

**Diagram 1: Unpaid Care Economy**



There exists an array of tools which could be helpful in conducting gender analysis of budgets. Elson’s six tools are some of them.

- Elson’s Six Tools**
- *Gender-aware policy appraisal*
    - Includes qualitative and quantitative analysis
    - Often used by civil society groups
    - Can be used by government, e.g. for CEDAW
  - *Beneficiary assessment*
    - Way of hearing voices of citizens
    - Should include potential as well as actual beneficiaries
    - Can focus on overall priorities or particular services
    - Can be used by government or civil society
  - *Gender-disaggregated public expenditure incidence analysis*
    - Formula: Unit cost of providing service x number of units delivered to male and female beneficiaries
    - Difficult/impossible if service not delivered to individuals
    - Depends on data availability
  - *Analysis of impact of the budget on time use*
    - Accurate estimates require time use data
    - Can be done based on logical analysis if data not available
  - *Gender-aware medium-term economic policy framework*
    - Framework or model?
    - If framework, why only economic?
    - Models can have variables such as labour supply disaggregated
    - Models can include unpaid care economy if data available
    - Civil society groups may not have capacity to model
  - *Gender-responsive budget statement*
    - Government tool of accountability
    - Easiest if programme/performance budgeting format
    - Can use some of the other tools
- These are not the only tools. YOU can create new ones.*
- Source: Draft Training Manual For Gender Sensitive Budgeting

GSB does not need all six tools to be a gender-responsive initiative. There are, in fact, more tools that are not listed above which could also be used in GSB's. Among the tools mentioned in Elson's six tools, those outside of government usually do gender aware policy appraisal. Incidence analysis, albeit leaning on the technical side, allows identifying whom the services are reaching and how much services are reaching these people. World Bank researchers usually undertake this form of analysis. Time use analysis could also be done to study the impact of budgets on how time is spent. This type of analysis was done by an NGO in Switzerland. Although a time use survey data is necessary to undertake this type of analysis, a simplified version using some sort of sociological analysis could substitute for a detailed quantitative analysis.

## Why GSB is Important in the Asia-Pacific

*This section provides the context in which GSB is being undertaken in the Asia-Pacific region. Done in lecture style, this section provides recent trends and developments in the region that seem to encourage or hinder the growing practice of GSB in the region.*

Asia and the Pacific is now in a time of transition. All around the region, one sees a general shift in the climates of Asian countries. Many countries in Asia and the Pacific are either establishing democracy or restoring democracy. As such, most countries are opening up their societies not only in terms of markets but also in terms of a broad political opening up. These changes, coupled with the desire to integrate into the global economy, have made many Asian and Pacific countries realize the widening gap between economic growth and social indicators. The increase in the cases of HIV/AIDS, conflicts and disasters at national, regional and international levels has also forced demographic distortions and has distorted the patterns of populations and societies. This seemingly volatile situation has led many non-state actors in development – NGOs, civil society, business and academe – to be increasingly visible in policy making in governments. Their voices have been increasingly louder in these processes.

As a consequence, basic shifts in the way development is viewed also took place. The changes in the region have led to the recognition that economic growth alone is not sufficient to ensure development. Global benchmarks have been developed in order to define a “value framework for development”. These benchmarks include human rights, sustainability, pro-poor growth or the concept that development should be good for poverty in order for it to be good development, fundamental freedoms or the concept that development without freedom is not development, equity, and social justice. Recently, democratic governance has been recognized as a basic necessity for development. Governance that comprises participation, transparency and accountability is what is now being called for. Public policies are no longer hidden in a closed area, participation is essential in policy making.

It is worth recognizing, however, that policymaking and implementation do not happen in a value-free, ideal vacuum. Hierarchies of power that shape society shape it. Although most policies look good on paper, some play out differently because the sources and uses of power come into play. Given recent developments in the region, the past years have seen an opening of the black box, as it were, which brought policy making and implementation out of the shadows. The change in the understanding of development has resulted in citizens demanding that they be involved in the way policies are made and that policies have to respond to their lives. People now demand that policies be made in their interests and not in somebody else's interests. As a result, governments have increasingly recognized that insulating policies from public scrutiny does not pay in the long run.

Public policy decisions affect all aspects of life. People have a right to know how the decisions are made. Intervening in the policy process can be a way to challenge and change these

hierarchies. From the people's point of view, public policy influences every aspect of their lives. Thus they believe that, "I have to be able to influence it, to make sure it works for me rather than against me". People have a right to know how these decisions are made since it affects people's lives. The process of intervening in policy making can be a way of challenging hierarchy which presently controls policymaking, a way to change power distribution. It is not merely an academic exercise but a political action to change society's structure and hierarchy of power.

Governments are also beginning to realize that refusing to open up policy to public scrutiny does not pay in the long run. Wisdom within government circles dictate that policy should be opened up for scrutiny by the people. From government's point of view, transparency is a key building block to an open society. Transparency has to be shown to exist, because it is an element of a truly open society. If people participate in making policies, in designing programs and in resource allocation, then these programs would be more effective and would benefit the people. If people are involved in policy making, they will be more responsible for its implementation. If the program is a failure, people will also see that the failure is not just the government's fault. They have a sense of ownership of the projects. Government and the people are in the same side of the process.

## Budgets as a Policy Instrument

Budgets are a key instrument of public policy. The money trail really shows you how sincere a government is about its political commitments. You actually see what they stand for. How much money is put on each of the political commitments the budget makes? It reflects the social and economic priorities of a government. Does the government see small industry as a lead sector for growth? Is illiteracy a key barrier to development? What are the government priorities? That is what the budget shows.

Despite the budget's strength as a key instrument in public policy, many have pre-conceived notions about the budget.

- ***Budgets are neutral economic instruments.*** This is the biggest myth about budgets. If budgets are instruments of policy making, and if policies are about politics, budgets cannot be neutral. It reflects who holds political power and access to resources.
- ***Budgets are the business of governments.*** If budgets decide policy and if policy shapes all of our lives, then budgets have to be everybody's business. It is not just the business of governments or a single constituency of the country.
- ***Budgets are too technical for ordinary people to understand.*** If it is vital for social activists, mothers, workers, managers to understand government policies, then it is vital to understand budgets. There is a lot of nitty gritty in budgets, but there is nothing technical about them.

There have been a number of initiatives in the global level to work with and understand budgets. Most of these initiatives look at budgets either from a poverty lens or a gender lens. These initiatives have been strongly linked with movements such as the movements for social justice and gender equality, which proves the point that the exercise of looking at budget is a political activity. It is not so much an academic exercise. What one looks at is the process of making the budget, who sets the priorities, who influences priorities, as well as the content of the budget.

Gender responsive budgeting is one of the initiatives in utilizing budgets to push for mainstreaming gender initiatives. The Beijing conference of 1995 stressed the need for a

commitment to “adequate resources” for the successful implementation of women’s causes. It is now widely recognized that there has to be adequate resources for women’s empowerment or gender equality to occur. Without money, gender equality will not happen on the ground. Budgets are tools for women’s political and economic empowerment. Influencing the content of budget, and its allocations can increase women’s access to economic resources. It is a source of economic empowerment. Analyzing and influencing budgets has become a platform for a broad-based dialogue on gender equality. What does gender equality mean? What is the shape and form of gender equality in the context of our countries? Budgets have become a vehicle to tell people of the country about the reality of gender inequality. Looking at the budget reveals power dimensions and hierarchy. Budget analysis has become a way to educate people about women’s powerlessness about present hierarchy. It is a platform for dialogue for equality. It is a political action for gender equality.

## **What is Happening In the Asia-Pacific Region?**

*Following the lecture on the trends in the Asia-Pacific region, the workshop participants were divided into groups to discuss the state of implementing GSB and gender-related work in their respective countries. This activity immediately follows the lecture on GSB in the Asia-Pacific above and helps validate, confirm, or support data discussed in the previous section. It is also at this stage that participants present their “posters” depicting the situation in their particular countries.*

All fourteen countries participating in the workshop see GSB as a very important tool. However, most countries have not implemented GSB. While most countries have existing gender-oriented policies in place, the extent by which the said policies are backed by financial resources differ significantly across countries. For countries like the Philippines and Sri Lanka, provisions are in place to ensure the allocation of 5% (Philippines) and 10% (Sri Lanka) of the budget for gender. In most participating countries, however, no such mechanism exists although discussions on gender budgeting are being conducted in most countries and advocacy and awareness building campaigns have also been started in some countries. The following are the states of implementing gender-sensitive budgeting in various countries in the Asia-Pacific region:

### ***India***

The recent statement of the finance minister contains a paragraph on gender budgeting:

“Women’s groups have met me and urged me to consider gender budgeting. This means that the budget data should be presented in a manner that the gender sensitivities of the budgetary allocations are clearly highlighted. An expert group on “Classification System of Government Transactions” has submitted its report on July 6, 2004. It has recommended appropriate systems for data collection and representation in the budget. The group has also recommended introduction of periodic benefit – incidence analysis. The government will examine the recommendations, and I hope it will be possible for me to implement some of them in the Budget for 2005-06.”

Although much remains to be done in terms of actually implementing gender budgeting in the country, the statement has made those working in gender movements more hopeful that the minister will stick to his word and be accountable for his promise.

## ***Philippines***

The Philippines has incorporated Gender and Development (GAD) mainstreaming from the national down to the village level and began implementing the same at the local level four years ago. Gender sensitization of key people in government agencies was an important aspect of GAD mainstreaming. These officials then underwent training to prepare the GAD plan. The GAD plan is currently submitted for review and enhancement by the National Commission on the Role of Filipino Women (NCRFW). It is then endorsed to the budget office process before the money is finally given to the government agencies.

At present, efforts are underway in getting the agencies to report back in the form of accomplishment reports and feedback of technical consultants whether the GAD plans were implemented.

Despite the seeming progress, however, there still continues to exist some challenges. Some agencies still do not take gender budgeting seriously although there is a window of reprogramming in the country's system of budgeting. This serves as a reentry point where GAD initiatives can be included.

Through the country's NCRFW, a gender resource network was established to provide technical assistance to the government. This innovation can help mainstream efforts on gender although admittedly, there continues to be many thorns along the way.

A lot has in fact happened to the Philippines. There have also been a lot of publications on it and that has helped make things look more official. Budgets should start with planning, and that comes very clearly in the Philippine experience.

## ***Bangladesh***

There is no gender sensitive budgeting policy in Bangladesh but there are policies for women. The reality is that while there are gender focused or women focused projects, these projects have no direct impact on income on women's economic and socio political status. In 1996 and 1997, while 21 percent of initiatives were women-focused projects, direct impact to women was only 17 percent. There is an ongoing initiative which entails the reengineering of governments, and GSB will be part of this reengineered process. Four agencies have already submitted their plans on this.

Looking at Bangladesh's budget, one sees that social sector is included – its categories include industry, water supply and housing. In some countries, water is categorized as a social good, in others it is categorized as infrastructure.

## ***South Korea***

The women's movement has been active in South Korea since 1999. The movement is engaged in two main efforts – budget monitoring and increasing welfare budget.

In the area of budget monitoring, a budget monitoring networking was established. This activity focused and emphasized that the budget is not the money of officials but that of the taxpayers'.

GSB initiatives have many actors – NGO and women's caucus of national assembly and academia. In the NGO sector, the women's group announced the need for GSB since 1988. In 2001, gender analysis at the local government began. In 2002, the national assembly adopted a resolution

for gender sensitive budgeting and data submission. Academia has also caught on by doing gender budget analysis.

GSB is getting applied more in various sectors rapidly, not just within local and central governments but also among women farmers associations which adopted it in their analysis of the budget for women farmers. Handicapped women's association also held a seminar about budget for handicapped women.

### ***Indonesia***

There are now three planning documents and one broad outline of a state policy which recognizes the importance of gender equality. There now exists a broad outline broken down to national government program and 36 gender programs in different sectors – law, social, and economy.

There are also annual development programs that tell us what the priorities are, and what the sources of budget are for the coming year. The annual development program is very important because it will indicate the source of budget.

Since decentralization is currently being undertaken, focus is now given on the provincial government and district municipality government. The legal framework to start gender responsive budget is already in place because the technical guidelines of gender mainstreaming in the national government is already in place.

GSB has happened in Indonesia. There is a lot of emphasis on decentralization and a lot has happened in the local level where people can have more engagement and closer contact to what is happening in government.

### ***Japan***

GSB does not exist in Japan. What is badly needed is an analysis of the budget for Japanese women. Recently, government published this hypothetical women's lifetime disposal income. The hypothetical situation suggested four income levels: disposable income, tax, and social security contribution. This is supposed to be for women who graduated from junior college, who continued to work despite having two children, until the age of 60. It shows that at 20 years old, she would have come back to a full time job after a three-year break. This hypothesis assumes that she is supposed to have the same type of job and salary when she got back to work. By looking at this hypothetical scenario released by the government, we should expect that more than 63 percent of women are employees, and 43 percent are in the labor force. But the reality is that only 20 or 15 percent can follow this line of lifetime disposable income.

### ***Pakistan***

Practically GSB does not exist in Pakistan, but initiatives are under way to jumpstart GSB. The recent budget would show its three main categories - general public services, defense affairs, development (23 percent). This 23 percent is allocated among different sectors on the basis of basic needs - 0.02 percent for environment, 1 percent education, and social protection 0.6 percent, 8 percent for health and 1 percent for law and justice. What is specifically allocated for women is not reflected in this presentation because it is too small to matter – less than 0.5 percent.

There is a need for GSB and government has promised that it will support GSB. The role of UNDP and other international organizations is to meet with government officials and say that GSB is necessary. UNDP Pakistan is assisting the Ministry of Finance through three types of programs which include collaborating with other donors and bringing in gender budgeting to the local government. Presently they have focused their efforts on the planning commission and finance ministry - the planning commission for the integration of gender in macroeconomics, mainstreaming and the finance ministry for GSB.

All sorts of levels of government have stated in writing “we are going to do gender responsive budgeting”. While most countries generally do not like conditionalities, Pakistan has used them in a very interesting way to take on something that people might be hesitant about. Some countries like Pakistan get the main players like minister of finance to get it moving. That’s a decision countries have to make to get GSB moving in their country.

### ***Nepal***

There had been a series of meetings where the highlight was the realization that gender budgeting is not limited to the allocation of finance to women’s programs. In the said meetings, there were talks about how the whole budgetary system and policy should be gender sensitive, and how taxation systems and allocation can be gender responsive. There is a publication on these findings.

The studies do not only look at financial allocation but also at women’s participation in program development right from the village level. It looks at the representation of women from the district to the national levels. A trend analysis which looks at how budget for women’s programs have been changed was also undertaken. Since three years ago, after the emergency declaration for the armed conflict, the women’s programs have been receiving reduced allocation.

The Nepal experience shows the broad range of what you can do with GSB. You cannot do it all right away from the beginning. When GSB is implemented in the country, efforts should be piloted in a district or village, and then the efforts could be spread out. By doing this, the people who have helped the most can become the trainers and assistants for the next round of implementation.

### ***Mongolia***

Mongolia had a capacity building project which had the following phases - resource identification, local and national training, dissemination and results advocacy. The country is now in the final stage – dissemination and advocacy stage which is expected to finish in August 2004. Results of this project will be distributed to the local and national levels.

There is quite a good range of players for many countries in the region. These players need not do everything; it really depends on the objectives. The objectives will indicate who needs to be focused on. The table below shows the players for GSB in the region:

**Table 1: GSB Players in Asia**

Country	Min of Finance	Line Ministries	Parliament	NGOs and CSOs	Research orgs	Others
India	√	√	½	√	√	Women's movement, Political parties
Philippines	√	√	√	√	√	Donor community
Bangladesh	√	√		√	√	Donors
South Korea		√	√	√	√	
Indonesia		√	√	√	√	
Japan				√	√	
Pakistan	√	√	√	√	√	Donors
Nepal	½	½		√	√	Donors
Mongolia	√	√	√	√	√	UNDP, donors

It is worth noting that in most cases, parliament is not a homogenous entity. It can further be divided into parliament itself, or committees within the parliament.

There have also been instances where the political mobilization of elected women was undertaken to deconstruct what is happening in the money. That is gender budget work. It has involved a lot of tools but because the main players do not fund that work, it does not come in the stream of many of these platforms.

In some countries, similar initiatives have been undertaken and have taken on different names. This is still gender budgeting. GSB is used as an umbrella definition. Sometimes, using the terms could be tricky. In Indonesia, for example, it was advisable to use the term citizen budgeting or people's budget in addressing municipal elected people who were all men. If one used the word GSB, their ears would have closed to what one had to say. One packages what one says depending on one's audience. It is political. How do you decide to package what you're doing?

## What is Happening Outside the Asia-Pacific?

*For this section, participants were divided into small groups and were assigned cases from the Draft Training Manual. The cases showcase how countries outside the Asia-Pacific region have undertaken the implementation of GSB. Participants were requested to discuss the said cases and compare the different strategies used by the countries. This section contains highlights of the group reports as well as feedback from the facilitator and subsequent discussion among the participants which followed each presentation.*

Many countries have already undertaken GSB initiatives. Although differing in their approach in implementing their activities, GSB in these countries have shown that GSB can in fact be implemented and gender activities can be mainstreamed. The cases discussed (**See Annex A: Cases for South Africa, Australia, Mexico, Austria, Tanzania, United Kingdom, Uganda and the Netherlands**) show that there is no one way if implementing GSB and that interventions must be suited to the context and needs of a particular country. The following are observations derived from analyses of and discussions on the eight cases above.

### ***South Africa***

The case highlights the importance of good and strong research to have facts validated and support processes for GSB. It also shows that GSB is an issue that cuts across various social and economic sectors. It is important to involve various sectors, and not just government, in GSB initiatives. It is also important to involve various levels of players – from the national to the local levels.

The South Africa document on GSB is a very user-friendly document. It is easy for the layperson, and not just economists, to comprehend, process and scrutinize. The case shows that an initiative has an ability to influence other groups as well. It can be replicated and used by different groups.

The South Africa case utilized research, advocacy, monitoring, awareness raising, policy design and analysis to implement GSB.

### ***Australia***

In the Australia case it was government that initiated the GSB process. Here, we see a lot of advocacy and lobbying done by femocrats at the top positions. The process though seems very confined to insiders – sort of a government only process – and lacked the participation of non-government sector.

The difficulty in this kind of non-participatory approach is that Australia has to develop ways to cope with the turnover of leaders and ensure that the new leaders would have the same political commitment toward GSB. Civil Society Organizations (CSOs) and Non-government Organizations (NGOs) need to be more involved to allow for the sustainability of the project. It also was not clear from the project document whether or not indigenous women were involved in the initiative. There is also a need for more research to get into the process. The approach seems to be too top-level.

#### *Commentary:*

Both processes happened after political change - e.g., South Africa happened after apartheid. In Australia, the whole process happened when the labor party came into power after the conservative party rule.

The cases show that political change often opens up space for new things to happen. But if the initiative is too linked to a party, if that party is out of power, then this could change.

In Australia, there was very little advocacy work. Only people inside government did the advocacy. These were the gender focal points inside government. They are also advocates of a certain kind because they are trying to convince their colleagues to take on the change. We need both internal and external advocates.

### ***Mexico and Austria***

In both cases, separate focus was given by women's groups on gender budgeting. We see women and budget groups assisting government officials. This is a good example of government and NGOs working together. If you only have NGO interventions, then there is a danger of doing advocacy work all your life without anything happening. If it is just government initiated, there is also a danger

because there is no partnership. Both should work together to ensure the successful implementation of the initiative.

Mexico's strategy of piloting a health project seems to be a good strategy. When they piloted, they chose a sector that was acceptable to government that was inherently linked with women. This lessened the tension points and allowed for a smoother cooperation between government and non-government players.

The unity factor is very important in both cases. Sometimes, one needs a crisscrossing of mandates. Sometimes, there is a need to agree on broad goals before one can move on something. There is always a danger that when governments change, things start shaking. A strong NGO partnership or cooperation can counteract that shaking. One could also alter the language of advocacy so the goals could be realized through another route.

The distribution of handbooks in Mexico signifies a tangible and concrete result. Information dissemination in both cases was very significant. The workshops conducted, with the participation of high-level ministers, worked very well. This has to be replicated. In the case of Austria, external pressure coming in from the EU seemed to have helped push for the initiatives. That made a significant difference for a conservative government.

In the case of Austria, however, there seems to be a gap between theory and practice. While there was a good response to the book, women active in local politics wanted to use GSB for their political career. They wanted a quick recipe for gender mainstreaming, but there is no quick fix.

Both cases have a strong research component and a strong advocacy component. There is an interpretation of monitoring, but monitoring per se seems to be lacking in both cases. Information dissemination was a key strategy for both cases.

#### *Commentary:*

In both cases, the question that seemed to be asked, in terms of strategizing for GSB, is: "If you have change of government, how do you change what you say to make it appear like gender budgeting is part of their agenda?"

It is interesting that Mexico focused on health and poverty reduction – something that the government is already into. That is a good strategy. If there is something that women's groups are going around fighting for in your country, you can go with that and simply introduce GSB as a tool for pushing for their advocacies. Don't make a new agenda. It is part of taking forward what we are pushing for all these years.

#### ***Tanzania and the United Kingdom***

In both cases, NGOs played a very important role in pushing for GSB. Both cases adopted a partnering approach. The NGOs went to the right people – the main actors who were perfect in pushing for this GSB approach – to help them with their initiatives. When some parliamentarians were reluctant in supporting the initiative, capacity building in the political arena was undertaken. Briefings were conducted to make these hesitant parliamentarians support the GSB initiative. The use of appropriate language was essential in successfully implementing GSB in the country. Both countries used a language that was easily understood by many.

The identification of appropriate strategies also served as key to the successful implementation of GSB in both countries. Strategies included pilot testing, macroeconomic planning, alliances with key actors, and the use of government policy objectives to base GSB arguments. The latter made it easier to implement the initiatives since this is what the government really wanted.

In both countries, activities included advocacy, research, awareness raising, policy design and analysis. Although there seems to be a lack of monitoring activities.

#### *Commentary:*

In the UK, it was really a group of academics who formed a woman's budget group, undertook research and got the attention of budget officers. The Tanzanian experience, on the other hand, involved NGOs – the Tanzania Gender Networking Program. This group was composed of middle class women, but not academics, who had a big grassroots base and worked a lot with the grassroots.

The initiatives in Tanzania's case came in after structural adjustment and focused on education and health because that was what was hit by the adjustment. The group identified key stakeholders and strategized toward getting their support. The Tanzania case showcases a clever political maneuvering that is not obvious political maneuvering. It is one of the most developed in the world in terms of the breadth of what they have done and in circumstances that are far from easy. When the government finally started the initiatives in Tanzania, they didn't want to get the NGOs there. In the first workshop, the NGOs were only permitted to give a presentation then had to leave. In the next workshop, the NGO was already the consultant for the ministry of finance. This NGO is very clever politically. Technically not as strong but politically, it is very developed.

#### ***Uganda***

Gender budget work in Uganda was done by an NGO set up by women in parliament. There is a need for strategic partnership with different stakeholders – government, CSOs, parliament, national down to district level.

The Uganda experience shows the value of research for policy making. Research and pilot studies were conducted on the ministries of education, health, agriculture, finance, economic planning and a few districts in Uganda agriculture, finance, economic planning and a few districts in Uganda. It also showed that while there is a need for working groups which have the participation of parliament and CSOs to sustain gender budgeting activities, policy should be owned by government for continuity of policies.

All activities were undertaken by Uganda except for monitoring. There is a need to establish a monitoring system for Uganda.

#### ***The Netherlands***

The Netherlands case shows the importance of establishing a strong interdepartmental working and collaboration mechanism. In the Netherlands, this working group was composed of senior level officials such as Director Generals. With these high-ranking officials, we can actually anticipate that they will be able to move things. It also shows the value of focusing on just three ministries and three issues – in Netherlands' case, these three issues were tax, benefit, and rent support law.

The production of a Cabinet position paper on gender mainstreaming was also helpful. Based on that paper, the need for tools to be developed to be able to analyze spending using gender

perspective emerged. The Netherlands case also highlights the need to have good data to be able to measure impact of policies like tax

The country's annual report to evaluate system served as a good monitoring system. The initiative also highlighted the importance of partnerships with various stakeholders. The Netherlands undertook all the activities.

#### *Commentary*

It is worth noting that in all the case studies, many of them used research. Research is a key activity in this work. It doesn't need to be a PhD type of research but it's about looking at documents, budgets, speaking to officials and beneficiaries and finding out what is really going on. Once you have those facts and figures then you can have stronger other activities.

In the case of the Netherlands, they looked at revenue a lot. Revenue is usually more of an interest in developed countries because the benefits are given through the tax system. Revenue can be looked at in developing countries but not too much on a personal level, more on the levels of VAT and company tax. But if a country is like Japan, one would probably want to look at both revenue and expenditure side. For developing countries, expenditure is probably where you want to put effort in.

#### *Discussion*

- Case studies have helped us to reflect on country experiences. We may have understood some of the stories but we don't really know what the impact is. It would be good to have updates on the impact. Developing countries tend to focus more on expenditure. That is true but developing countries should not just be looking at budgets generated locally but also at flow in terms of trade and debt. Now, some of the countries doing GSB are looking at the larger envelope of financial flows because of its implications on national budgets.

# UNDERSTANDING BUDGETS

## The Budget Process

*This section opened with a lecture on the typical budget process. After the said lecture, the participants were asked to compare their budget process with the one presented. They were also asked to identify the following: (a) at which stage of your budget process should intervention for GSB be implemented? (b) which partners do you talk to in your country to generate support for GSB? (c) what will you discuss with the identified “partners” / “players”? Below is the summary of the said lecture and discussion.*

- In all countries the national level budget process will include the following stages:
- Estimation by the Ministry of Finance or Planning Commission of the available revenue for the coming year. Available revenue is based on the macroeconomic situation of the country and what the country can obtain in revenue from taxes, grants, loans and other sources. The available revenue, together with a decision on the budget deficit, sets the ‘ceiling’ of money available for expenditure.
  - Sending out by the Ministry of Finance of a ‘call circular’ to all agencies (e.g. ministries), asking them to submit budget proposals for the next year. The call circular will often indicate a budget ‘ceiling’ for each of the agencies.
  - Preparation of budget proposals by the agencies, and negotiations with the Ministry of Finance about these.
  - Review by Cabinet of the consolidated proposal prepared by the Ministry of Finance.
  - Tabling and discussion of the budget in parliament, followed by passing of the Budget Act.
  - Implementation of the programmes and projects by government agencies, using the allocated funds.
  - Auditing of expenditure by the Auditor-General.

*Source: Draft Training Manual for Gender Sensitive Budgeting*

The ultimate aim of GSB work is to have budgets that are gender-responsive – budgets that address the needs and interests of women and men, girls and boys, and that focus on the needs of the poorest.

Budgets are political tools. A range of players are involved in the process of drawing them up, and each of the players will promote their own agenda. One of the aims of many GSB initiatives is to promote greater participation in the budget process, especially of ordinary people living in the country as well as of (women) parliamentarians. For these initiatives, it is important to understand the existing budget process and to explore opportunities for greater participation. Examining the budget process can also give other ideas of possible places for ‘inserting’ gender. Examples of national and local budget processes can be found in **Annex B – Budget Process of Malaysia, and Angeles City Philippines.**

Budget processes vary from country to country. In some countries, a planning commission helps the finance ministry in preparing the budget call circular. Informal negotiations between Cabinet members and the prime ministers also happen in some countries before the formal process takes off.

In the case of Papua New Guinea, a committee called the CACC first approves the budget before it goes to the cabinet. The CACC has the power to direct the planning, finance and treasury departments to do the necessary cuts. The committee is comprised of secretaries, department heads of all central agencies who undergo a consultation process to let bureaucrats agree on the budget before it goes to cabinet. A similar mechanism could be found in the Philippines through its Development Budget Committee comprised of representatives from the Department of Finance and the National Economic and Development Authority (NEDA). The said committee sets the fiscal parameters for the annual appropriation. It is only after this process that the Department of Budget and Management (DBM) issues a budget call, which sets the guidelines for agencies on what to prioritize for the year. Agencies prepare their own budgets but with the participation of regional development councils on the local level to consolidate plans in the regional and municipal levels.

In some countries, parliament has very little power over the budget while in others the parliament has a bigger say on the budget. In Nepal, the budget was not endorsed by parliament, and the prime minister had to resign. In South Africa, parliament has to accept the budget as is in order for it to be endorsed.

GSB intervention could be implemented at various stages of the budget process, even before the circular, depending on the situation in the country.

For countries like Papua New Guinea, intervention is most effective when done at the planning stage because of the existence of an organic law on provincial and local development reform, which requires each province to draw up a 5-year development plan. Without the plan, no budget is allocated to the provinces. It is at this stage that NGOs talk to individual heads of agencies and present to them, which could be integrated into the agency's submission. After that period, there is no longer power to lobby with ministers and parliamentarians. This is not the case for Indonesia, which has a strong parliament. It is usually better for NGOs to talk to parliament than the Minister of Finance.

Nepal's bottom -up program and budget process calls for intervention at a different stage of the budget process. There are also two different kinds of budget – one focusing on development programs which permeate down to the village development and community levels, and the other focusing on a more administrative aspect of the budget. Given this situation, intervention can begin even at the village level.

Some countries, on the other hand, are more effective in intervening at the national level. In Korea, the women's movement was successful in putting this clause in the budget circular: "each ministry must have a project for women and children". Intervention at the line ministry level is seen to be more effective in Mongolia while in India, the lobbying for safety of women in rail travel, was integrated in the budget speech and resulted to the allocation of a separate railway budget to serve this purpose.

The Philippines presents a different case where civil society participation could be seen in almost every stage of the process. Civil society in the Philippines is engaged in both the planning and budget preparation stages where they are invited for consultation. Their participation continues in congressional hearings where they lobby for their agenda. Lobbying in the parliament also includes lobbying with the senate and house committees to include gender issues in their agenda. Even at the execution stage, civil society continues to participate actively when they look into how the money is spent, when they demand that agencies and local government units be accountable for their 5 percent GAD allocations.

Who to talk to varies on a country-to-country basis. Different partners at different stages have to be talked to, depending on their role in the budget process. Before submission, line ministries have to be talked to and given the “right knowledge and skills”. The Ministry of Finance has to be talked to during the review stage so they better understand the justifications for the budget items when the budget is submitted. Before the budget goes to parliament, parliamentarians and committees have to be influenced. They will have different interests and so one has to approach different parliamentarians who can champion the cause.

Again, in the case of the Philippines, GAD focal points have been identified in each agency. Ideally, GAD focal points should be in touch with civil society. But because of the highly politicized environment, the system has not been as effective. A review of how best the system can take in interventions from civil society and NGOs should be undertaken.

What to discuss with various players at different stages also vary from country to country and depends on whom one talks to and how these players can influence the process. Contents that are based on good research and analysis, however, need to be discussed. Some aspects, especially political considerations, are important talking points in lobbying and advocating for support. In Japan, for example, external pressure from the international community is very important. In lobbying for support, therefore, it would be good to bring up the country’s international standing and international agreements to gain support. What does the international community expect? This should force people to work for projects that aim at supporting these international commitments.

In India, violence against women is an important issue that needs to be tabled in the consultation and dialogues, while the issue of migrant women workers is a pressing issue for Nepal.

#### *Comments and discussions*

The process is at different levels for every country. There is a need to include a session on process when giving this training so people can understand the process and find the places where they can intervene. Doing a better country-specific diagram could be most helpful for specific country trainings. The process usually depends on the form of decentralization in a country.

If one is doing local government work, it is important to look at how national money is divided between states and between local government. How is money raised and how equitable is distribution so it can undo poverty? These are big questions, technical questions, but these are all areas where one can get involved.

One should look at budgets at different levels of intervention. There usually are two kinds of plans – (a) technical and (b) political. In intervening, there is a need for a balance between technical interventions with bureaucrats, agencies, etc, and the political side. It is important for CSOs not to undermine the role of parliament. Ultimately it is parliament that shapes the face and form of the budget as defined by its political priorities. Budget intervention should not focus on just one side. Parliament has power because, ideally, they voice what people want. And when they complain loudly, even if it is after budget is finalized, it can affect the budget for the next year. Unfortunately, a very small percentage of legislatures understand the budget. If one were to be a trainer in gender responsive budgeting, one needs to focus on parliament and educate them.

Budget is a political instrument, a policy instrument. This needs to be kept at the back of our minds. When we say parliament, we must understand that it is important not to keep that box as a monolithic things, because within parliament there are women parliament caucuses which can be

allies. Budgetary committees could be more technical and could be used for continuous oversight. In South Africa, women parliamentarians are educated regarding the budget.

There is also a need to see the larger context. Financial flows in a country do not just come from internal revenue collection. If one looks at it as financial flows – including the type of aid, development programs, and debt contracted – this will impact on women and one can leverage. You have partners the donor community.

It is also good to remember that we do not have enough money to do everything we have to do. We need to prioritize. Even within gender, some items are more appropriate for government to do. It is here where logical thinking is helpful. Take a particular problem, work out the causes of that problem, work out its consequences and work out solutions. Ideally, one can come up with solutions to causes but sometimes causes are so difficult to attack, we have to deal with consequences. When one gets the solution, one then identifies which ones government should do and allocate money to.

## **Causes, Consequences, Solutions**

***Problem identification and prioritisation is critical for a GSB intervention to be effective. This section contains a lecture on identifying an issue's causes, consequences and solutions. As in the other sections, the lecture was followed by small group activities wherein the small groups were assigned issues and were then instructed to dissect their assigned issue and identify its causes, consequences, and solutions. Comments from the facilitator and discussion among participants follow the group presentations.***

The first of the five steps of gender budget analysis is to understand a problem. The second of the five steps is to come up with solutions. The third of the five steps is prioritisation – deciding which of the solutions are most important for government to fund.

The causes-consequences-solutions exercise has a number of steps. The first step is to determine the causes of the problem. This step is important to avoid basing policy on fuzzy thinking. The second step is to describe the consequences. This is important so that policy makers are aware of the consequences of not addressing the issue. The third step is to suggest the solutions to the problem, and determine who is responsible for implementing the solutions. Ideally solutions should address the causes, or root, of the problem. But sometimes this is not possible, at least in the immediate future.

The causes and consequences steps correspond to the first step of the five-step approach – analysing the situation of women and men, girls and boys in relation to a particular problem. The solutions step corresponds to the second step of the two-step approach – deciding what programmes and projects will address the situation and improve gender equality.

The results of a causes, consequences, solutions exercise on four different issues are presented below:

## **Issue 1: Women and Engineering**

### **Causes**

- Difficulty in understanding engineering – what is engineering? It is a broad term
- Lack of a role model. Engineering usually associated with male.
- Insecurity of women to become engineers. Occupational hazards.
- Curriculum and teaching methods are not women friendly
- Boys prefer to go to college especially with limited financial situation, father will prefer to support the boys to go to school instead of girls.

### **Consequences**

- Male dominance in engineering profession
- Gender bias in policies
- Gender inequality in income
- Gender unfriendly technologies

### **Solution**

- Awareness of parents – most important
- Reform of primary and secondary schools to encourage girls to go to engineering school
- General awareness of teachers, school officials
- Counseling for incoming students
- Scholarship for women also very important
- Quota policy in schools.
- Awareness and advocacy in private sector to accept female engineers
- Research for gender friendly technologies.

### *Comments and Discussion*

- Gender-biased, as a cause is one of the big words that is not specific enough. What sort of gender bias is causing that? Discrimination is also a big word.

There are many explanations but gender bias the group saw was in the understanding of females because the physical make up makes it difficult for them to undertake very strenuous types of jobs. Security and safety is also a form of bias because the engineering jobs are stereotyped in very dangerous areas.

Engineering is also considered as a big investment. And in some countries, women stay at home after marriage. Women do not get the full benefit of the engineering course. The investments are lost.

- One needs to think about prioritization – should government should place its money in awareness building in parents?

In India, the government is powerful and has access to media and television. The same machinery can be used to reach the beneficiaries and the people that need to be reached to gain support for the project. Also, in some countries awareness building is important for communities, government can still support these community efforts with resources in general. For example, through local government's budget for community based work or initiatives.

## Issue 2: Increased Level of Trafficking

### Causes

- Trafficking sophisticated?
- Rural and urban life –gap
- Parents – pressure?
- Armed conflict
- Lack of awareness of those who have been trafficked
- Materialism – girls lured in better life, economically.
- Migration policy of government facilitating trafficking
- Supply and demand factors – sometimes its bilateral or multilateral in nature
- Internet, technology where you can demand human flesh through the Internet. There are suppliers who are ready to do that
- Lack of strict enforcement of laws and policies in anti trafficking
- Unequal position of men and women
- Incest and rape
- Child abuse and neglect
- Lack of employment opportunities and income.
- Domestic problems
- Social expectations
- Presence of military bases due to armed conflict

### Consequences

- Forced labor
- Forced prostitution
- Forced/bonded labor
- HIV/AIDS, STDs
- Economic costs for government – repatriation, health services
- Violence against women while and before and after being trafficked. Even during course of reintegration in society.
- Low self esteem of women.
- Social stigma within the community and inside the family against those women who have been trafficked.
- Fear and trauma of women who have been trafficked.
- Improved standard of living at the expense of the victims.
- Unwanted pregnancies and unwanted children and unsafe abortion

### Solutions

- Awareness raising of women, girls, and family. Awareness raising of communities and law enforcers and government people, and private sector.
- Enactment and strict enforcement of laws on antitrafficking.
- Affirmative action for poor women – employment generation for women
- International law on trafficking – bilateral, multilateral, or labor agreements. Japan – receiving country, Philippines, sending country.
- Implementation of international commitments – UN CEDAW, Optional Protocol on trafficking
- Programs and services for women. Women for repatriation, rehabilitation and reintegration in society.
- Higher sanctions for traffickers and recruiters

### *Comments and Discussion*

It was mentioned that in Bangladesh, there are legal tools which could help the woman who are being trafficked. Sometimes, at the border, they don't use legal procedures. They use it to deal with falsification of passports. This is a cause.

A suggestion to include bonded labor as a consequence also arose, as the issue is not just about forced prostitution. Some women are not in a position to come back because when they were trafficked, their parents took out loans for them to be trafficked.

In terms of solutions, some are a bit cynical about CEDAW especially since the State, and not the people of any country, is the party to the agreement. And there is the optional protocol in CEDAW which states that if a woman is violated, and would like to have access to CEDAW tools, she should have first exhausted all machineries in her country before coming to CEDAW.

It is disappointing that all the solutions seem to be attributed as government's problem. Not all solutions should come from government. It is advisable to list down all the solutions, and then state which are the ones one wants government to prioritize and ensure that the links of the causes are properly presented.

It is important that the problems are clearly thought out and stated. Otherwise, solutions will be far-off and there will be many things left out. Terms and words must also be discussed thoroughly. It is also important to look also at areas where government should invest, not limiting to items that are traditionally funded by the government anyway.

### **Issue 3: Many Women have Interrupted Working Lives**

#### **Causes**

- Expectations of society. Idea of self sacrifice is there – whether single or married.
  - √ Has to keep family
  - √ Idea of self-sacrifice
  - √ Has to do household chores
  - √ Stigma (in India's case)
- Workplace discrimination. Because of policies – in recruitment, while working, or even when the woman is already leaving. Age – Japan, when you reach a certain age, you are requested to leave without rationale reasons. Bangladesh, example of airhostess, at the age of 35 she was requested to leave while male counterpart stayed.
  - √ Limited career opportunities
- Lack of support or inadequate facilities - for child care and care for elderly.
- Role of other stakeholders – education, church, media – reinforce notion of women as housekeepers.

#### **Consequences**

- Low pay
- Last hired, first fired
- Low motivation for work, low self esteem
- Less influence in society and makes them to have less participation in decision making
- Loss of opportunities for self development
- Negative effect on national economy. Pressure on building national wealth is placed on men.

#### **Solutions**

- Government intervention – subsidy, support for facilities for children and elderly, legal reforms – private and public policies responsive for things like maternity leaves. Equal opportunities for recruitment and during work. E.g. use of flexi time where women have flexibility with going to work and leaving work.
- Awareness raising and advocacy =-both men and women across sectors.
- Strategic solution – school curriculum to be more gender sensitive. Long term effect because addressing children in the school level.
- Training and capacity building programs. Skills training part of this.
- Support services (legal, psycho-social advice/counseling).

#### *Comments and Discussion*

Causes and consequences for this issue are well done but solutions fell down. Government intervention as one solution is defeating the purpose of the exercise. How were you choosing what went under government interventions and what didn't?

#### **Issue 4: Women earn less than men**

##### **Causes**

- Child caring and rearing
- Less educated women
- Less technical skills
- Wage discrimination by market
- Female dominated job seem to be less paid (extension of traditional role)
- Lack of safe mobility for women.
- Inequality of property rights. Mongolia – land privatization issue as an example.
- Lack of recognition of social and reproductive roles.

##### **Consequences**

- Less time for self
- Low self esteem
- Less voice in the family
- Fewer health services.
- Low productivity (macro level)
- Low motivation to work
- Low motivation to educate girl-child
- Lack of job security

##### **Solutions**

- Investments in girl education.
- Affirmative action to employ women in higher paid jobs.
- Equal wages.
- Legal provisions to form unions for more bargaining power.
- Entrepreneurial training and access to credit
- Increase and improved child care services including gender responsive budget. Allocation of budget resources for childcare places and woman programs to increase their wages.

#### *Comments and Discussion*

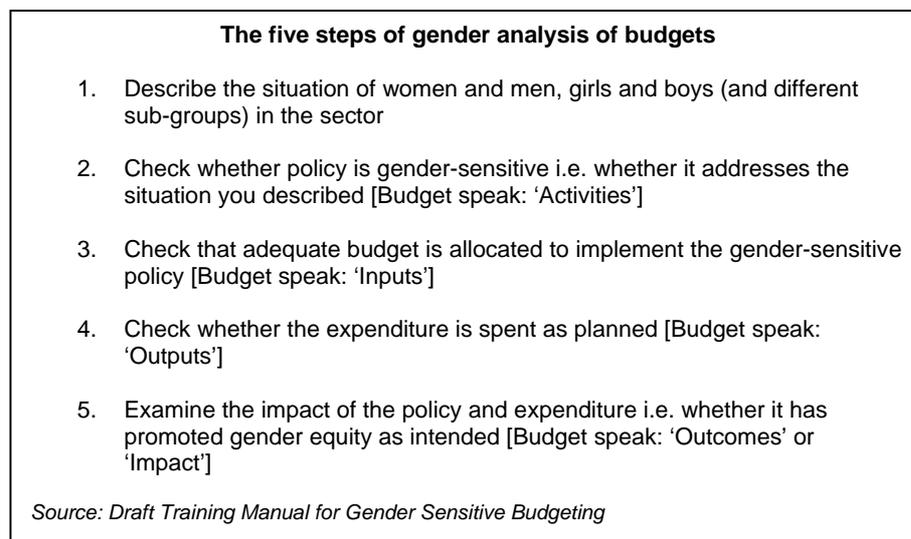
GSB is not a solution. It is a way of analysis, of promoting things but not a solution to this.

This exercise is a powerful tool and it is important to know where this gender analysis fits into the framework of government priorities. What do you think are gender problems in your country? Then, work out solutions of putting in money. Performance budgeting – how can we build some of these into indicators that we use?

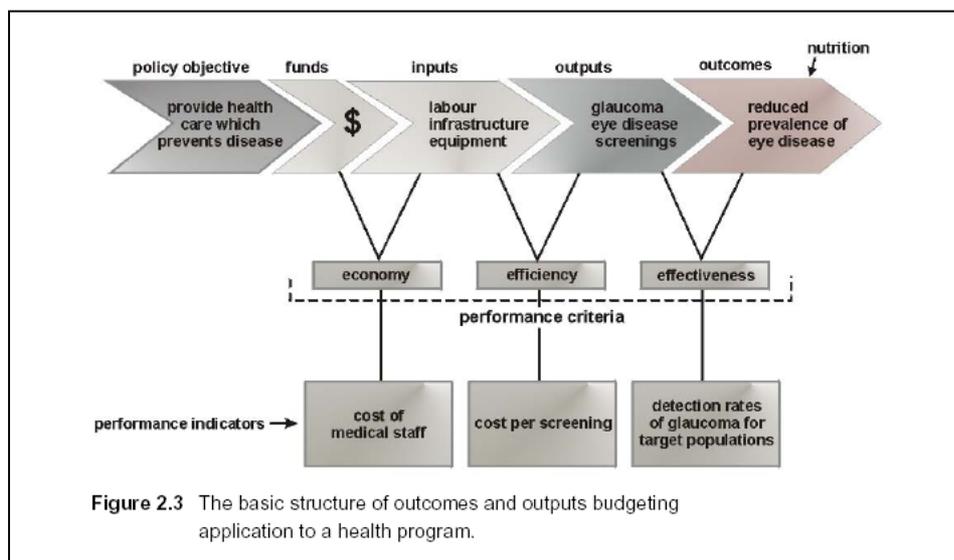
This exercise shows how one can derive solutions from the analysis. If there is a gap or shortfall in that first step, then that adds up. One can remove solutions that are very far from the problem. When you do analysis, causes identified are very much influenced by your perspectives on gender. It is oftentimes necessary to intervene at that stage.

This exercise makes people realize what they thought was a problem is not a problem, or that they just did not understand the problem clearly. This exercise is to encourage people to think more clearly of the links and think in smaller words so as not to stall discussion.

## Performance Budgeting



In performance budgeting, one starts by identifying what one wants to do. What are the policy objectives? This is a necessary first step before one can begin allocating funds, buying inputs, producing outputs, and achieving outcomes.



*Source: Sharp R. 2003. Budgeting for equity: Gender budget initiatives within a framework of performance oriented budgeting. United Nations Development Fund for Women: New York*

Taking off from the model above, one sees that the economy is about changing funds into inputs, while efficiency is defined as how the inputs are translated into outputs. Effectiveness, on the other hand, deals with changing outputs into outcomes. Although this is a good model, problems could be encountered for example in dealing with issues such as education when the efficiency of

inputs need not necessarily mean effective outcomes, which are also very important in measuring the benefits derived from education.

In discussing gender, a fourth E also has to be added – and that is Equity. Equity comes in at each of the steps. Equity in the economy stage is lacking, for example, when women teachers receive less pay than men teachers because it is a more economic arrangement. Equity in the efficiency stage is needed when, for example, there are not enough toilets for girls or the budget on building costs is cut down to be more efficient thereby sacrificing the building of decent toilets. Equity in Effectiveness is also necessary. There have been instances when donors like the World Bank have proposed getting cheaper and less qualified teachers to balance the budget and answer budget efficiency. Here, the efficiency and effectiveness issue comes to play. In the same light, this analysis can be used in analyzing rural vs. urban deliveries. Rural deliveries are more expensive economically but a country has to prepare to spend for them to ensure the delivery of social services. Here the social costs outweigh the economic costs of social services delivery.

There is no one single format for a budget statement. You have to look at your own country. What do your budgets look like? What is the way we can work with the ministry of finance or budget office? Oftentimes it helps to find out how the local format is, and fit the gender issues as much as possible to the local format before approaching the finance ministry.

There are different strategies in including the gender element in a budget statement. In Rwanda, they utilized the services of a gender adviser who trained line agency officers but then tidied up the final document herself so it is coherent. In some countries the coordinators let the line agency officers do it more on their own, so that even if it is not that good, there is more ownership.

In the first year of trying to influence budget statements, one must be clear that one is not there to change what the government is currently doing. Instead, one's job is to describe what government is doing using a different format in the hope that by so doing, government realizes the gaps in their programs.

It is also most likely that limited gender-disaggregated data are available on the first year. But this exercise will help one identify which data needs to be collected to ensure that the second year's statement already contains these data.

## **Reading Budgets**

*For this section, participants were instructed to review their budgets and identify implicit and/or explicit budget items which deal with gender.*

In reviewing selected budgets of Asian and Pacific countries (**See Annex C for country budgets**) and identifying gender-related initiatives supported by the budgets, the following observations were made:

### ***Bangladesh and Papua New Guinea***

All three countries report in terms of current and development expenditure, but have different allocations to different sectors and also different amounts distributed. There is no explicit gender allocation in the budget. There is, however, a gender component that is implicit in these expenditures. For example, if we allocate something for the hospitals, men and women avail of the

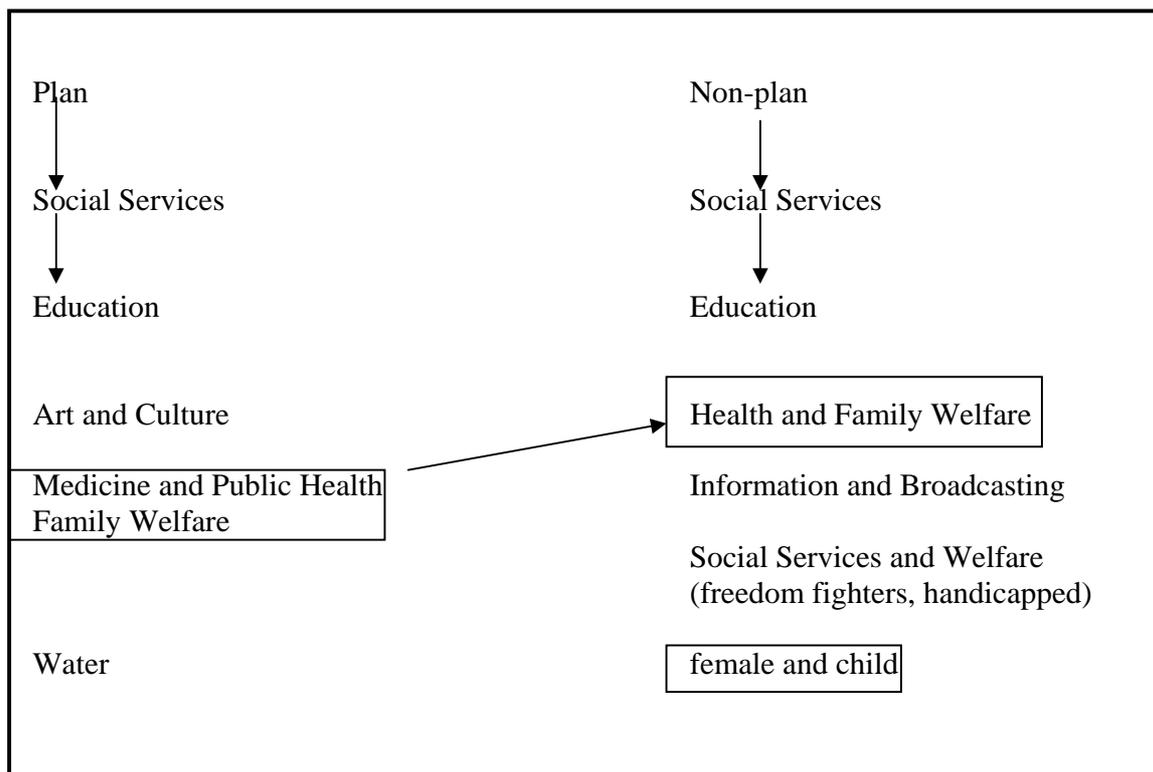
services of the hospitals. There is, however, a department especially for mother care centers. If we break down expenditure further, there is something implicit on women in these expenditures.

There is also an item on family welfare and family planning so there are implicit things about gender. This is especially true of Bangladesh, although it is more explicit in the case of Papua New Guinea whose budget items include “family health services: women’s and children’s health, reproductive health, maternal and child health”.

In Bangladesh, the urban areas are more developed, and more services are delivered there. The budget looks as if there are disproportionate amounts for delivery for rural areas.

Often there are health budgets at different levels e.g. national, state or province, and local. It is necessary to analyze budgets at all levels to get a clearer picture of equity or lack of equity.

*India*



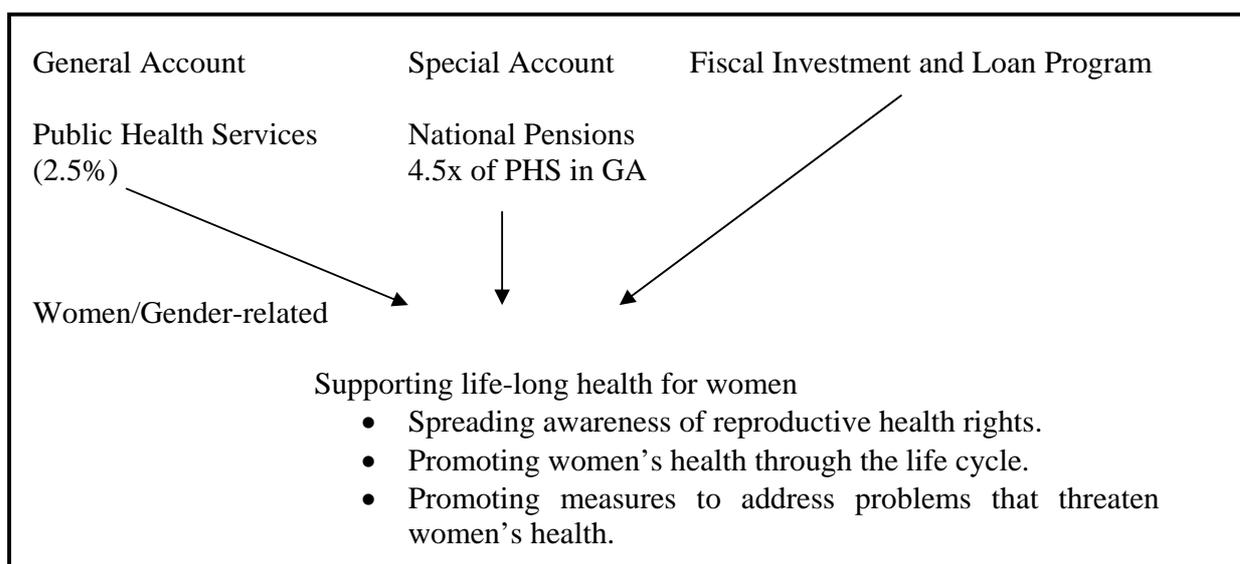
The Indian budget has two components – (a) Plan component and (b) non-plan component. The plan components are made up of the government’s central plans while the non-plan components are activities that are not part of the plan. In both categories, there is an item on social services.

Under the planned component one sees a breakdown between medical and public health, family welfare, and water. Under the non-plan component, one sees items on education, health and family, information broadcasting, social security and welfare (subcomponent are made up of women and children). The budget emphasized women’s reproductive nature and special attention is given to pregnant and lactating mothers.

It is also interesting to note that water in this budget is categorized under health, and food distribution. This has implications on the burden on women in the care economy. The issue of water, however, has raised a whole lot of issues. What are the boundaries of health? In this case, the Ministry of Health viewed water as basic for health. This is most true for developing countries.

Caution has to be exercised when reviewing the budgets, especially those items under health services. An increase in health services is not necessarily good. It is important not to say that more money is always better or that more money spent on women is always better. This is why performance budgeting is important. It forces us to think what activities we want to do. In performance budgeting, we not only look at the money but also at activities – how the money was used - and the indicators. Indicators are about monitoring what is happening.

### *Japan*



The Japanese budget system is a bit complicated. There are three kinds of big items: (a) general account (b) special account (c) fiscal investment and loan program. Most of the money is allocated in general account and special account. In terms of amount, special account is the budget that is fastest to be released. For general account, revenue is based on the taxes. Government is responsible for this particular budget. For special account, revenue is based on social insurance where government responsibility is lighter.

Under the General account, one finds sub-items such as public assistance, social welfare, and public health services. Public services account for 2.5 percent of the total general account which is usually spent on administrative expenses – facility and maintenance.

Under the special account, one finds the section on national center for advance and specialized care. It is under the special account that women and gender related budget could be found under the big headline of lifelong health for women. There are three categories under this heading - spreading awareness of reproductive health and rights, spreading women’s health through life cycle, problems that affect women’s health. Budgets are scattered in ministries, specifically the health and welfare, agriculture forestry and fishery ministries, as well as the police force. National amounts for children

and aged are the biggest budgets in this account. When identifying different gender programs, there is a difficulty in finding where they are located in the budget.-

### *Nepal*

Item No.	Agency/Program	Total Budget Allocated	Government Allocation	Grant Amount	Loan Amount
	Maternity Hospital				
	Family planning, maternal-child welfare and women health volunteer programs.				

In Nepal, the “Red book” contains the budget. However, the book does not capture many of the money from external sources.

There is an allocation for maternity hospital as well as a program on family planning/maternal and child welfare, and a women health volunteer program. It is all lumped in one. Nepal’s budget is an overtly gender stereotypical presentation of the budget. Added to this, the allocation for maternity hospital is enjoyed primarily by those living in the urban areas. In reality, only 11 percent of the mothers deliver with the help of trained technical personnel. Very few go to hospitals. Hospitals are situated in the capital city and generally women health volunteers help pregnant women. 85 percent of women deliver at home. Many women deliver without trained personnel.

### *Mongolia, Sri Lanka, Samoa*

	Mongolia	Samoa	Sri Lanka
Summary-type budget	x	x	
Detailed budget			x
Multi-year	x		x
Single-year		x	
Sector wide representation			x
Recurrent presentation	x	x	
Performance budgeting	Starting 2005	x	x

There are differences between the budget documents of Mongolia and Samoa, and Sri Lanka. The first two have a summary type of budget, while Sri Lanka has a very detailed budget document. Samoa and Sri Lanka uses performance budgeting systems while Mongolia is planning to have performance budgeting system by 2005. There are also gender specific programs in Samoa and Sri Lanka but not from the Mongolia budget.

It is important to note the differences between budgets. Some budgets are mere bookkeeping exercises from which one does not know what they are doing with the money. Some countries will give you both types of budgeting – bookkeeping and where it is going. Whether a budget is multiyear or year-to-year makes a difference. South Africa uses a multi year system which allows for monitoring of the budget over seven years. Malaysia is an example of a country that uses performance budgeting with development planning over a five-year period.

There are enormous differences between budget formats. It is good to be aware how other countries are doing it so when one does their own budgets, because there are then more ideas you can use.

One can usually say a few things about gender when one looks at budgets but often these observations are derived from a general knowledge of one's country more than deriving it explicitly in the budget.

## Gender Budget Statements

*Participants were instructed to come out with their gender budget statements. These were then reviewed by the facilitator and participants. Below are the results of the gender budgeting exercise undertaken for selected Asia-Pacific countries.*

### South Korea

Agency: Ministry of Labour  
 Program: Job Training  
 Activities: Training of employees and unemployed  
 Gender Issue: More resources are allocated for the employed rather than the unemployed. Women are more likely than men to be unemployed.  
 Output: Equal training and number of trainees between men and women  
 Indicators:  
 ✓ Percentage of trainees who get jobs  
 ✓ Percentage of trainees who get better jobs  
 ✓ Satisfaction level with the training conducted

### *Commentary and Discussion*

The Program aims to cater to the needs of people and to gender equity. The type of training to currently being undertaken seems to benefit more males than females, and resources are allocated more for the category a type of training where mostly men benefit from.

### Viet Nam

Agency: Ministry of Labour  
 Program: Poverty Reduction and Rural Infrastructure Project  
 Gender Issues:  
 ✓ Separate communes for men and women  
 ✓ Males have priority in decision-making  
 Activities:  
 Schemes related to:  
 ✓ Drinking water / sanitation  
 ✓ Schools / appointment of teachers  
 ✓ Irrigation  
 ✓ Kitchen gardens  
 ✓ Roads  
 ✓ Rural electrification  
 ✓ Cultural houses  
 Outputs:  
 ✓ Safe drinking water and easy access  
 ✓ Water for sanitation  
 ✓ Small irrigation  
 ✓ School buildings / teachers  
 ✓ Kitchen gardens  
 ✓ Small / few limited rural electricity  
 ✓ Cultural house building  
 ✓ More and better roads  
 Indicators:  
 ✓ Incidences of diarrhea  
 ✓ Number of children going to school  
 ✓ More activities for females  
 ✓ Improved transportation  
 ✓ Improved marketing of female products  
 ✓ More control of income for females  
 ✓ Income spent on children's food and education  
 ✓ Increased income for poor people

*Commentary and Discussions:*

In Viet Nam, women tend to follow what the men decide in terms of community projects. If it were up for women to decide, they would choose projects that build safe drinking water and more schools over infrastructure projects. This project aims to provide physical and social infrastructure to ensure safe drinking water and better education for communes.

As indicators, the project will measure the increase in the number of children going to school, and the number of skilled women produced. Improved transportation for women marketing products and women's increased income to spend for food is also used as indicator.

This project addresses the gender issue of women being poorer than men. Women are most affected when there is no easy access to water. They are the ones who collect water, and use water most for their household tasks. If one puts money in a woman's pocket, this money will most likely go to food and household expenses. In Viet Nam, if women's preference is taken in deciding what projects to undertake, they will most likely go for a drinking water scheme.

***Philippines***

Agency: Department of Labor and Employment Program: Workers' Education Program
Gender Issue: lack of protection for women overseas contract workers (OCWs) Activity: Assessment of PDOs and PEOs
Outputs: <ul style="list-style-type: none"><li>√ Gender-responsive rights-based modules</li><li>√ Capable trainers</li><li>√ Adequate materials</li></ul>
Indicators: <ul style="list-style-type: none"><li>√ Daily OCW session</li><li>√ Revised modules</li></ul>
Budget: <ul style="list-style-type: none"><li>√ PhP4,000,000.00</li></ul>
Gender Issues: <ul style="list-style-type: none"><li>√ Most income remittances are from women OCWs</li><li>√ Lack of bilateral agreements with the receiving countries</li><li>√ Rising incidents of incest in the country among OCW families</li><li>√ Lack of well-defined OCW policy since it is a stop-gap measure for employment</li></ul>
Activity: <ul style="list-style-type: none"><li>√ Support services for OCWs in receiving countries</li></ul>
Outputs: <ul style="list-style-type: none"><li>√ Psychological services and counseling</li><li>√ Campaign / education for promotion of OCW rights</li><li>√ Legal and medical assistance</li></ul>
Indicators: <ul style="list-style-type: none"><li>√ OFW service centers established in every embassy</li></ul>
Budgets: <ul style="list-style-type: none"><li>√ PhP6,000,000.00</li></ul>

*Commentary and Discussion*

Two to three thousand Filipinos leave the country every day to work abroad. Of this, sixty to seventy percent are women. There has been an increase in the incidence of death, mutilation and exploitative cases among women overseas workers.

The main issue is that the OCW (overseas contract worker) policy is not a well-defined policy in the Philippines. It started in the 70s as a stopgap measure for employment but up to this date, there is still no clear policy to address issues that have come about because of the immensity of migration.

The proposed activities above include the assessment of PDOS (pre-departure orientation seminars) and the pre-employment orientation seminars. These are existing programs of the DOLE.

Projected outputs for activity 1 are more gender-responsive and rights-based modules to be used for the PDOs, and capable trainers and resource persons, and adequate materials and handouts for the OCWs taking the seminars. Budget of PhP4million is to be allocated for this activity. Indicators for this activity would include the revision of the modules, at least a hundred batches of PDOs daily, plus x sessions of resource persons.

Projected output for support services is identified as psychosocial services which include counseling – which includes, among others, OCW rights, legal and medical assistance and services. PhP6Million should be allocated for this activity. Indicators include at least a service center established in every embassy with labor attaché.

The Philippine gender budget statement above aimed at incorporating a gender focus on an existing program. Ideally, what is needed is a completely new policy and thus a new program.

***Indonesia***

Agency: Ministry of Labor
Program: Economic Development
Output:
√ Increased quality and productivity of the labor force
Gender Issues:
√ Salary gap as women earn only half compared to men
√ Lack of skills for women
√ Rising literacy rate for women
Activities:
√ Survey
√ Training/vocational upgrade and training
√ Legislation
√ Improving work condition
√ Childcare health
Indicators:
√ Equal salary
√ Increase of female members in the workforce
√ Increase of females in male-dominated sectors
√ Increase in female-friendly facilities, e.g. sanitary, child care, nursing

*Commentary and Discussion*

The Indonesia program presented above is more general than the other countries presented in this exercise. The outputs identified in the Indonesia examples are really more of an outcome, an

impact. Output would have been more concrete – number of people trained, people getting jobs, increased participation in the workforce.

It would have been better to see an indicator matching each activity. How many people, how many men, how many women were -trained? With respect to legislation, how many acts were passed, or how many prosecuted in an act? Each activity must have an indicator attached to it. One usually explains outcome at the beginning and outputs at the end because outputs are the deliverables of the activities.

## Budget Call Circulars

Analyzing the Malaysian Budget Call Circular (See Annex D, Malaysian Budget Call Circular), the following modifications were suggested:

- Paragraph 1 – add performance and impact of plan for men and women
- Paragraph 2 – add the following:
  - “fully moral, ethical, and gender equitable society.”
  - “quality development with equity or men and women toward developed nation status” in the first sentence.
- Paragraph 3 – add the following
  - “public sector”...poverty distribution, equitable growth, men and women, across classes, sectors
  - add efficient equitable of resources (toward the third line)
- Paragraph 4 –
  - Public investment – link to paragraph 4 and 5 because they are talking about human resources development. Add a paragraph that can link paragraphs 4 and 5.
  - Second line from bottom of p 36. efficient use of capital. Use efficient and equitable use of capital instead.
- Paragraph 5
  - Human resources development inputs, not just human resources...in increasing competitiveness of economy.
  - Not just skill and knowledge based so add health and care economy concepts
- Paragraph 6
  - Main thrust of country should contain equitable ....
  - Bumi putra – putra is male. We should say bumi putra and bumi putri.
  - Problem with eradication – maybe just lessen poverty.
  - Also look at resources available for both men and women
- Paragraph 7
  - Very important because explicit about a prosperous middle class. It would be politically incorrect to talk about middle class in India. Instead, one would talk about reducing income inequality, supporting lower income. One more sentence: efforts – income gap between these two groups be decreased. Otherwise skewedness.
  - Inequality decreased (add: among people in general and among men and women in specific).
  - Distinction and stress that poorest among poor are women and children
- Paragraph 8
  - Difference between region and generations, so add gender in this paragraph.
- Paragraph 13
  - Women as a group in this regard
  - Development indicators, include gender development as indicator

- Add that women benefit from health, housing, etc.
  - Cost effectiveness...add: without jeopardizing access of groups like women, poor people
- Paragraph 16
  - Change to ITC instead just IT. IT refers only to the technical dimension. The C is for communication. Women are very concerned about this communication aspect.
  - Fourth line from bottom: tech, IT, (add: including in particular women and girls).
- Paragraph 18
  - Find out allocation of men against women. When doing evaluation, special impact should be paid to impact of men and women, girls and boys
    - These technical parts are the ones that really hit. This is what we want to see, what will get ministries credits and make the Ministry of Finance give money to them.
- Attachment C: Background to Project, objectives of the project
  - Format I showed yesterday for Malaysia was for operating budget. It allows for qualitative discussion. For the development budget, there is a much much shorter narrative.
  - Include: gender issues involved.
    - When they talk of current situation, opportunity to put in men vs. women
  - Justification: add gender equity, equality. Add how it impacts on gender issues (as per UNDP practice)
  - Question on estimates of project costs: effective to provide breakdown that is more gender responsive or does it give too much of a defined role?
    - Not recommend as then you treat the two genders as if they are different nations all together. This is not a good approach unless there is a problem of certain special provisions not given to women.
    - While there is no need to allocate per sex in mainstream budget, outputs must be disaggregated data. Allocation you don't disaggregate, output you disaggregate.
- Mauritius
  - There was a discussion on Mauritius and their attempts at starting GRB.

## ADVOCACY AND DISSEMINATION

### Convincing the Finance Minister

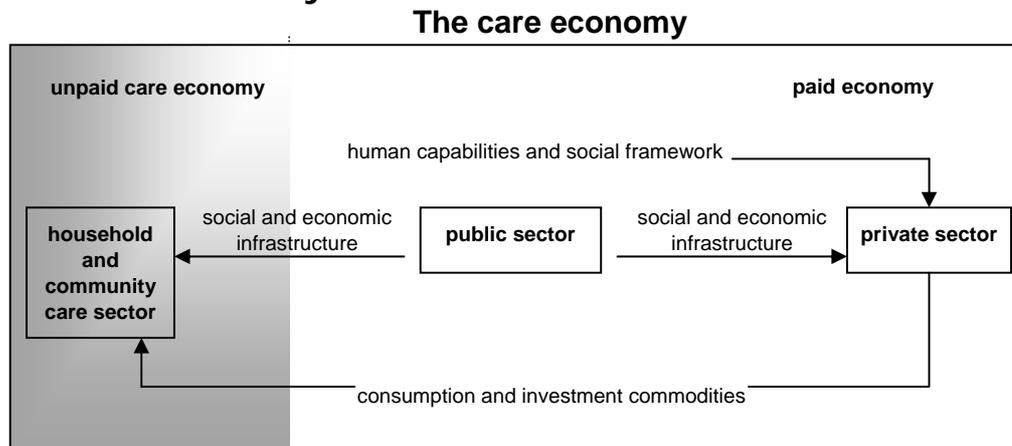
*A role-play was undertaken where different sectoral representatives met with the finance minister and discussed the possibility of implementing GSB in the country. The following were the discussions that transpired after the role-play case.*

The finance minister wasn't listening hard and was very ambivalent. In real life, if you meet with minister of finance and you have media people with you, it becomes an entirely different ball game. The minister would like the media to project him/her as gender sensitive, and this would be to the advantage of the advocates. Also, in real life you don't really get together and sit with finance minister as a group all together. The Minister was also being defensive and kept on pointing out what his government has done. In some countries, one can say that the GSB is a statement of what the government has done, it is not about criticizing the government. It is important to make government and the minister aware that GSB is actually a tool to show how well the government is doing.

Basic work behind the scenes and background work is essential. Statistics do count and are very important. Before we come to the forum, background work must already be done. In some women's organizations, identification of entry points where the group can lobby have helped in pushing for the gender agenda. For example, parliamentarians are identified as champions with whom NGOs and women's movements can ally. In terms of strategic planning, behind the scene work or work prior to any formal meeting is important. In some cases, a project document, policy papers and the like are necessary. It is important to know what protocol is used in a particular country so one is properly equipped when coming to the meetings. One good strategy is to use former budget call papers and insert certain things in it to show these are the only things required for a GSB and that there isn't much to do for the government. One way of convincing the finance minister is to tell him that GSB is value-adding. It entails little work and enormous pay off in terms of return for extra work.

In terms of strategy, it is sometimes helpful to find out if influential people are behind the minister. They might help you and do the work for you.

## The Care Economy



- **Private sector commodity economy:** market-oriented goods and services - profit motive
- **Public service economy:** social and physical infrastructure – both market-oriented (paid employees, taxes, user charges) and non-market (some free services)

### UNPAID LABOUR AND GDP

#### The third-person rule

Any activity which you can (theoretically) hire another person to do for you is 'production' or 'work':

- Eating, sleeping and learning *are not* work
- Caring for children and housework *are* work

#### The System of National Accounts (SNA)

The SNA contains the rules which tell countries how to calculate GDP.

#### What the SNA says must be included in GDP

*Include:* Paid work in the public and private sector

*Include:* Unpaid work in family business

*Include:* Unpaid production of goods, such as subsistence farming

*Exclude:* Unpaid production of services, such as housework, child care and voluntary work in the community

We use the third person rule to identify whether or not the work being done is part of unpaid labor. Basically the third person rule states that if one can have a third person doing work for him/her, it is considered production or work (childcare is production or work because you can hire someone to do it for you, eating and sleeping is not considered as work because one cannot hire someone to do it for him/her).

The system of national accounts (SNA) tells countries how they should calculate their GDPs. It is important for transparency, and standardization. Informal or formal economy should both be counted in the GDP and this includes unpaid work in family business. It also includes unpaid production of goods such as subsistence farming – what is the value of the potato and the rice people are growing and eating themselves. GDP does include some unpaid labor, but GDP excludes unpaid production of services rather than goods thus there is an enormous gender bias because services are done more by women than men.

Sometimes, a country's policy on the taxation of unpaid labor could reinforce the housewife behavior. Usually, when contribution to the family is compensated, this encourages the woman to stay at home instead of working outside. Recognizing unpaid labor does not necessarily mean asking for the compensation of unpaid labor. What is asked for is the recognition of the value that is contributed by unpaid labor and come up with policies that will reduce the burden on those in the care economy and increase the choices of what people want to do. Countries go different ways in addressing this issue. One does not really want wages for household work but the recognition of how it contributes. In terms of policy, one would want government to invest more in the household economy. If you ease the burden by getting into certain projects, it makes household work for women a lot easier.

## Advocacy Messages

*Participants were instructed to draw up their advocacy messages. These were then reviewed and critiqued by the facilitator and fellow participants. The following are advocacy statements drawn up by the workshop participants:*

### *Sri Lanka*

There are 2 types of unpaid women care workers: a. women who do not want to do any type of job because either the husband has enough income to look after the family, or the woman has enough income from properties. However, she is still an unpaid care worker, and b. women who have no opportunity to do a job because she has no skills.

As a developing country, the government is not in a position to extend further assistance.

I would like to seek your advice to have any proposal to address unpaid labor issue in the above situation.

### *Commentary:*

The statement makes a useful distinction between different kinds of women. However, it is not really an advocacy statement.

### *Solomon Islands*

Solomon Islands Public Employees Union has demanded a change to the "official working hours" policy of government. The intention is to do away with the rigid and official working hours per day in favor of a flexible hour approach. This is to allow time for parents, especially women, to drop off and pick up children at schools without being penalized by the system. Flexi hours is output-oriented and not time-bound.

A survey of one organization has shown that flexi hours have increased the productivity and job satisfaction of women. The survey concluded that this is the result of gender-sensitive policies

### *Commentary:*

This is a very persuasive statement because of its brevity. It is direct and to the point, but with actual concrete details and evidence from the survey. It adapts an interesting approach by saying that both men and women do this work, but it also acknowledges the fact that it is mainly

women doing it but it is for everybody. The statement could have also said that in budget terms, it should make little difference, or cost nothing.

### ***Samoa***

Audience: Parliamentarians

Thank you for making your time available so that we can meet to discuss a very important issue which the government should address. For many years, the government had in place a policy whereby Pulenuu (usually elderly male chiefs living in village) are paid for representing government in village communities.

Therefore, I would like to propose, with the full support of the National Council of Women and the heads of all village women committees, the possibility of appointing women to be Pulenuus. This will not only further strengthen the role of women in all spheres of development, but also increase their involvement and production in paid work rather than unpaid labor such as household and farm work.

#### *Commentary*

Adding a statement on the positive outcome of women leaders would make the statement more effective. By stating that the national council of women is backing up this initiative helps give it the right push. It would have been interesting if it was pointed out that women's contribution to the community is not recognized.

In doing policy advocacy work, framing it in one sentence – ask what you want to ask in one clear sentence – is often an effective method. One sentence is very critical to reiterate your “demand”. The demand should be clear in the beginning or in the end, or both.

### ***South Korea (1)***

Audience: Media

For men, holiday may be joyful, but not for women who are the people who prepare huge amount of meals for 3 to 4 days. Survey shows many women feeling stress, with some needing treatment.

You, the media, could help women and save those families with a campaign program such as “Happy Holidays for Women” and “Share Joy Together.”

#### *Commentary*

It is important that the demands are clear. In this case, perhaps the demand is for men to help in the cooking. The message should include a section on how men need to help to relieve the stress. It could have said extra stress can cost the government because more women will make use of health services, and government will just incur the same costs if it launched an information campaign instead. Evidence on money and figures speak out loud.

### ***South Korea (2)***

Audience: Government Officials of the Ministry of Finance

Women have been working without being paid in the name of wives, sisters, neighbor, and friends. They are taking care of their children, old parents, and sick people without getting paid. So their work is not included in the calculation of GNP. However, if they hire somebody to do their unpaid work, they must pay and this work is included in the GNP.

Therefore, for a more scientific calculation as well as respect to women who are working without salary, you need to consider how to include women's unpaid work into the GNP.

The message's strength lies in its brevity, and it being a personal statement. Instead of the generic women, the term mother, sister, wife, etc was used to give a sense of closeness to those reading it.

### ***Pakistan (1)***

Audience: Parliamentarians

Women, roughly half the population, are heavily involved in household activities such as cooking and child-rearing, taking care of elderly and farm animals, and cleaning, etc. they also work in the market to earn money. On average, their working hours are longer than men's working hours. The worst part of the scenario is that they do not get any appreciation for household work in terms of money. Therefore, from the perspective of economic planners, they remain hidden and unrecognized and vanish from national accounts. This household work also constrains girls and women from availing themselves from training and education and participation in the market economy. On the other hand, men are major players in the market economy as breadwinners preferred over women in every sphere of life. Therefore, this report focuses on women employees with care giving responsibilities and who want to participate in the market economy. There is a need to formulate policies, which provide equal opportunities.

The parents who share work and child rearing responsibilities equally should be taxed less compared to those who do not. It may require a national time use survey to formulate optimal policies. Self-employment of women would be another strategy for those who want to stay at home to keep a balance in market and household work.

These policies will not only increase women participation in paid work and accelerate the growth process, but also distribute benefits equitably and empower both women and men rather than marginalizing some and benefiting others.

#### *Commentary*

The biggest argument against this suggestion is class discrimination the message would have been more effective if the introduction portion was cut short.

### ***Pakistan (2)***

Invest in the household economy.

- Provide domestic energy.
- Labor-saving devices.
- Intermediate transportation.
- Water and sanitation facilities

*Commentary*

Citing one concrete impact, and impact on income would have made this argument and statement stronger. Other pertinent information could also be included in a separate briefing material to be given to the targeted audience.

***Papua New Guinea***

Audience: Parliamentarians

In order to facilitate economic growth and development, the role of government is to create the enabling environment that will empower ordinary men, women and youths to mobilize their own resources for export growth, increased incomes, and wealth creation.

Consistent with the above approach, the broadly defined expenditure priorities are: a. rehabilitation and maintenance of transport infrastructure, to improve access to markets and services, b. law and justice, to provide the secure environment necessary to foster increased economic activity, c. basic education and primary health care, to empower Papua New Guineans particularly women, to be more productively and gainfully engaged in economic activities, and d. carefully designed programs that directly promote income-earning opportunities and increased exports, especially in rural areas.

Importantly, the expenditure priorities also address basic human rights and are essential components of the government's poverty reduction strategy.

*Commentary*

This advocacy message does not really seem to be about unpaid labour. It focuses instead on general policies that could be gender-sensitive.

***Philippines (1)***

Audience: Senior officials

Context: Women incurred the highest number of absences and tardiness. Reasons cited were all child-related. To reduce the absences and tardiness of our women workers which comprise 40% of all employees, day care centers should be established.

Do you know the worth of your mothers who work at home? You will not eat if they don't cook. You will have nothing to wear if they don't wash your clothes. You will live in a messy house if they don't clean. You will get sick if they don't take care of you. Do you know how much you will pay if you hire somebody to do all these for you?

*Commentary*

The use of the word "tardy" is due apt for the Philippine context as this is the term used in the country when talking about lateness. However, it does imply placing some blame on those who are late. The presentation is very clear and shows how much money it is going to cost compared to its losses.

## *Philippines (2)*

The combined efforts of the NSO, NSCB, and NCRFW resulted in the conduct of the 2000 Pilot Time Use Survey in 1 province and 1 city in Luzon. The survey aimed to generate data to estimate the value of unpaid work and usage of time of women and men. Attempts to draw possible policy implications out of the survey were hampered by the limited coverage and methodology used. There was no comparison of time use patterns across time periods. Data were not complete.

Thus, it is important to conduct a time use survey of a bigger scale. This will give much needed information to have better analysis and understanding of the participation of women and men in unpaid work and its support to productive sectors. Resources have to be generated both from within and outside the government. Time use data are important – they are critical inputs to our policy interventions addressing development issues like child and family care, promotion of healthy lifestyle, and social security, among others.

### *Commentary*

The statement is well reasoned but quite long. Because of the length, it looks more like a supporting document than an advocacy message. The advocacy message has to have a reason, more than a technical reason. In this case, a strategy of riding on different priorities of government was used. This made it more interesting for government to support as it was seen as benefiting government programs as well.

## *Nepal*

Audience: Minister of Rural Infrastructure Development

In the name of communities' ownership building, communities are asked to contribute 10-15% of the project cost. In poor communities, if they are unable to provide financial contribution. They are willing to provide unpaid and voluntary labor and work.

However, unpaid labor is provided by women only, and the paid work in the project is taken by men.

So, in rural infrastructure projects of poor communities, the so-called local contribution clause should be eliminated. This exemption of women's unpaid voluntary labor will contribute towards achieving the Tenth Five-Year Plan's goal of creating a gender-equitable society for which your Ministry has also made a commitment.

### *Commentary*

Basically government is undertaking activities for the communities but the communities contribute a certain amount in the hope of generating 'community ownership'. Since the amount being contributed by the communities small anyway, then it is okay to just stop the practice. There are financial implications to this proposal. Implementing community-based activities will then need more money because there would no longer be counterpart funds from the community. If this presentation was given to people who already know the system, the last four sentences would be easy. This statement shows a very clear demand, although it is a bit lacking on the budgeting aspect.

## *Mongolia*

Audience: Senior officials of government ministry

### **Message 1:**

Our study shows that more than 40% of young women in rural area of Mongolia are taking care of not only their parents but also their husband's parents. Also, they are taking care of their own children, cooking, and cleaning.

The government should approve and implement a national program on elderly care services. Cost of implementation of this program would be 200 million Tg from 2005-07. The Ministry of Finance needs to allocate some resources for this program implementation

### **Message 2:**

Over 50% of total population are supplied with energy from the Central Heating System. Diesel stations are expensive. Rural area residents consume energy for limited number of hours. More time are spent for hand washing, cleaning and cooking.

To attract private sector investment in the energy sector, change the legal environment by helping their sustainability through tax measures. Provide loans with low interest rates too.

### *Commentary*

The statement does not clearly say what the benefits are to women. It would have been nice if one showed the benefits that reflected the audience's interests to get them to rally behind the project.

## *Japan (2)*

Audience: General Public

It is taken for granted that women mostly do unpaid labor. It is an indispensable activity for the maintenance of our daily lives, but this fact is not justifiably recognized because this labor is "caring for others," not a productive type of work. Time-use surveys show that employed women sacrifice their time for personal welfare more than non-employed women, men with non-employed wife, and men with employed wife, because of their dual roles.

In order for any woman and man to make a choice of a preferred lifestyle, we need to move away from the existing breadwinner-housewife system under which the husband of a non-working wife receives tax and pension-fee exemptions. Shifting from the household-based tax and pension policies to the individual-based policies will lead to the sharing of unpaid labor between women and men so that this indispensable labor shall be equally valued as paid labor.

### ***Japan (3)***

Audience: Parliament

Many of you may agree with what the former Prime Minister said: “those single female who fail to reproduce do not deserve social security benefits.”

But then, are current married females, with children, actually receiving appropriate benefits?

Female with children shoulder childcare, housework and care for the elderly, everyday for 365 days, unpaid. Let’s find out first the economic rating of the monetary value of their unpaid work and see whether this really is a kind of life that the single female would like to choose. If you think otherwise, let us work on improving their lives.

#### *Comments on the Japan presentation.*

The first presentation is more academic while the last one is easier to listen to but it is not clear what it is asking for. It is interesting that independently the Japan presentations focused on the same issue.

### ***India***

Program: Swajaldhara Program to provide safe drinking water to rural areas.

Audience: Ministry officials

As you are already aware, around 27% of rural households still do not have access to safe drinking water. Women have to walk several miles in search of water. What is available is often so dirty that water-borne diseases are rampant. To add to the problems, available supplies of water are monopolized by the upper castes.

Within the Swajaldhara scheme, there is a special requirement that the provision and maintenance of hand pumps has to be managed by the community, who also makes a 10% contribution. It is important that these hand pumps should be so placed as to lessen the work burden of women and so that certain castes do not get left out of the facility. It should be mandatory that 50% of members of village water committees be women, of whom 1/3 are from the SC/STs.

#### *Commentary*

This is not quite an advocacy message partly because of its length. The first portion could have been used as background briefing materials.

### ***Indonesia***

Audience: Senior officials of government ministries

- The national constitution guarantees equality for all citizens, both men and women.
- Development approach should consider development benefits for men and women.
- Data from national economic census in 1999 show that the level of labor participation rate of women was quite low at 43.5%, compared to men at 72.6%.
- To ensure the achievement of national objectives, every efforts should be made to women's life quality improvement by integrating men and women issues into the development process.
- Allocate more budget for fiscal year 2005 for human resources development

#### *Commentary*

This is not an advocacy message.

### ***Bangladesh (1)***

Audience: Parliamentarians

Advocacy: Tax credit for those in unpaid labor.

- Definition: subsistence farming – this is included in the GDP. If you were doing this it would be important because you are asking for something definitive.
- Advocacy - Those participating in the care economy get tax credit for their families (a\_la Canadian policy)

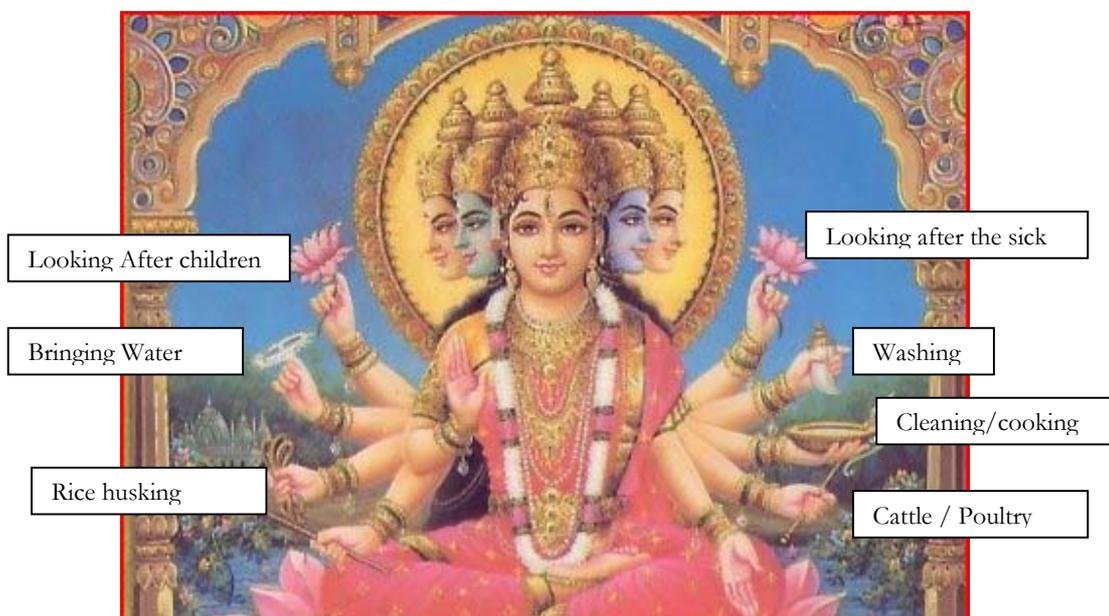
#### *Commentary*

There is a danger when there are two advocacies because of the difficulty of establishing links. In terms of SNA matters, individual countries will not do it unless OECD, World Bank, International Monetary Fund changes the calculation of GDP. But what they can do is to measure unpaid work and then incorporate this into policy.

## ***Bangladesh (2)***

Audience: General Public

**Advocacy message: Can we not recognize women's contribution to the GNP?**



This is a very powerful message. The question is not just “can we recognize it in GDP” but more of “can we recognize it at all, in policy”. This type of presentation can be used to different audiences without altering anything. And the simpler the message, the more audiences it can be used for.

## ***Afghanistan***

Project: Change of government policy to address specific unpaid labor issue.

Audience: Government

Women's role in agriculture should be recognized, enhanced, and acknowledged equitably.

Problem: Women's share of /contribution in agriculture is not recognized or those who engaged in paid agricultural work are among the poorest.

Solutions:

- Women's contribution should be included in national statistics.
- Access to skills training, credit, water and others.
- Equal pay for equal work.

### *Commentary*

This statement is, in a way, an advocacy message. This, however, is really a background to a whole lot of different campaigns. The advocacy message is too broad at the beginning but this should make a good first step to what should be a more detailed campaign.

#### ***Viet Nam***

Project: Credit grant for women

Ministry of Agricultural and Rural Development

I appeal to other donors such as World Bank and IMF to participate in this project for the development of women and for the development of Vietnam.

- Population of 80 million, with 80% in rural area. 52% of women work in farms.
- Has only 2 crops – spring rice and autumn rice, each with a length of 3 months.
- Total work time in rural areas is only 6 months. Rest of the year, the rural folks try to find a job in the city, resulting in additional costs because of traffic jams.
- There is a need to develop a breeding-garden-farm. This will increase income and create jobs.
- Need for a credit facility with low interests and generous terms.

### *Commentary*

It is good that while the program is targeting the rural population, the statement also mentions that it is aware of the problems in the urban area. It showed how the urban areas are going to suffer if they don't do anything on rural development especially since policy makers are in the urban area.

## **Designing Workshops**

***Participants were divided into small groups and were requested to design their own workshop on GSB.***

This section has for its objectives, the following:

- Design workshop for session of parliamentarians
- To show principles of designing workshops and that there are different models.
- What different topics will you include, and what methodology.

Below are some workshop designs suggested by the participants:

**Group 1:**

<p><i>Title:</i> Workshop on Gender Responsive Budgeting <i>Audience:</i> Government Officials <i>Host:</i> Ministry of Women's Affairs, supported by the UNDP.</p> <p><i>Objective:</i> To make them understand the necessity and importance of adopting gender responsive budgeting and agree on the formation of an inter-ministerial task force.</p> <p><i>Time Allocation:</i> 2 hours / 4 sessions</p> <p><i>Topics:</i></p> <p><i>Session 1:</i> Orientation about gender awareness and GRB. 30 minutes. <i>Session 2:</i> How each ministry would benefit from GRB. <i>Session 3:</i> Analyzing costs and benefits. <i>Session 4:</i> Importance of interdepartmental networking for GRB.</p> <p><i>Follow-up:</i> Formal protocol to establish GRB Task Force.</p>
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**Group 2:**

<p><i>Title:</i> Orientation on Gender Responsive Budgeting <i>Audience:</i> Budget Officers</p> <p><i>Objective:</i> To orient budget officers of line ministries on gender-responsive budgeting.</p>		
Topic/Content	Time	Methodology
1. Basic concepts on gender mainstreaming and development.	900-1000	Games/Lecture/Discussion
Tea	1000-1015	
2. GRB definition, significance, and issues.	1015-1200	Lecture/Discussion/Group Work
Lunch	1200-100	
3. Budget process	100-130	Interactive discussion; building a puzzle
4. Application of GRB; reading and analyzing of sectoral budgets	130-300	Group work
Tea	300-315	
5. Presentation (5 ministries)	315-400	
6. Next Steps (Action Plan)	400-430	Group work by ministry

**Group 3:**

<p><i>Title:</i> Understanding the Benefits of GRB <i>Audience:</i> Women's groups</p> <p><i>Session:</i> What is GRB? 930-1200</p> <ul style="list-style-type: none"><li>• Presentation/Discussion/Q&amp;A 930-1030</li><li>• Group Exercise on Analyzing Budgets 1045-1130</li><li>• Sharing of Experiences 1130-1200</li></ul>	
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*Commentary*

It is a pity that we did not have one group working on a session for parliamentarians as parliamentarians can be a perfect link in advancing issues of women groups. This is also advocacy training, in elections you can raise those issues.

A good approach would be to look at what other gender issues the people and women's organizations are already working on, what the budget says on the particular issues, and get people worked up about it and show them that there is a problem with the budget and the policy where they are pushing the project to. It also helps if one focuses on where they can enter and advocate. They don't need to know all the technical details. They need to know the things that will help them push this forward. At some stages one might want them to do a more technical thing. But for most countries, an issue-oriented approach might be more effective than a document-based approach.

# THE ROAD AHEAD

## Conclusions

The budget is considered the most important policy tool of government because without money, governments cannot implement any other policy successfully. Especially at a time when countries are opening up, establishing democratic systems and advocating for transparency and accountability in governance, the budget serves as a reflection of government priorities, and also serves as a monitoring device by which the citizenry could demand accountability for states' financial management.

Gender-responsive or gender-sensitive budgeting (GRB or GSB) is an effective tool to mainstream gender initiatives in the country. It is not used to simply convince government line agencies and local government units to allocate a portion of their budgets for gender initiatives. Instead, it aims to analyze existing budgets and point out mainstream activities that directly impact on women and promote more activities of this nature.

For some parts of the Asia-Pacific region, governments have just begun declaring gender equity and development as main priorities of their administrations. In some countries, gender equity policies have been formulated to support the overall goal of gender equity within countries. Most of these policies, however, are without any budgetary support from the very government who has proclaimed gender equity as its priority. There are a sprinkling of countries where governments have begun or have been practicing a form of GSB in the region – the Philippines, Malaysia and Sri Lanka are examples. But throughout most parts of the region, advocacy work for GSB has been on going.

Budget processes in the region also vary, thereby affecting the actors who could influence most the outcomes of such processes. For some countries, the parliament has a strong voice in budget matters, in others; strength is found in the finance ministers and still others in non-government organizations and civil society movements.

It is important to remember that in pushing for GSB in the Asia and Pacific, one cannot come up with a formula solution that will work for everyone. There is no one solution for the diversity of countries in the region. There are different cultures and contexts that one has to contend with, different processes and systems, different players, and different issues. Someone involved in the gender movement must carefully dissect these factors to understand how the processes work, and what the best strategies are in ensuring gender mainstreaming in the country.

But there are lessons that could be learned, lessons that are generally true of most cultures, countries, and systems:

- √ ***Understand the process.*** Different countries have different processes. One has to understand a country's unique process to strategically identify where interventions can be undertaken to ensure the most efficient and effective results.
- √ ***Identify Key Players.*** Different players have different roles and different levels of authority and influence in each country. Understanding the sources and uses of power, of the unique roles and contributions of each player in the process would enable one to identify whom to ally with and generate support from.
- √ ***Partner, Partner, Partner.*** It is always good to have movements or sectors or influential people partnering with you to help push forward your cause. The kinds

and types of partnerships may vary within each country but partnerships are key to successful advocacy and negotiations.

- √ ***Do not reinvent the wheel.*** Most countries have existing gender agenda and initiatives. One need not create new agendas to push. Riding on existing ones makes it easier for gender activities to be mainstreamed, as there already exists support for the said projects.
- √ ***Monitoring and follow up.*** Tracking down the progress in gender initiatives should be initiated to better understand the effects of such intervention in the bigger goal of gender equity and poverty alleviation.
- √ ***Prioritize.*** While most gender movements aim to do everything and anything in their long wish lists, the reality is that we are dealing with scarce resources. One cannot do everything with limited resources. Prioritizing ensures the crucial activities are undertaken. Knowing which ones need to be done and which ones could fall off the table is necessary for gender initiatives to move forward.

## Where to From Here?

*On a country and individual level, the participants identified what they can do following the workshop. Below are their responses:*

### ***Bangladesh***

- Need to have orientation for NGOs.
- Orient UNDP professional staff and different departments of the university.
- Do a pilot on rural and urban elected officials. Training will be tailored based on the participants.

### ***India***

- Personal capacity – training on economic and social rights. Can already do budget analysis especially on food and housing.
- Research looking at budget allocation for food for 2004-05.
- Seminar at the center to acquaint colleagues of what I've learned.
- Training on gender budgeting – depends on what UNDP expects as they were the one who forwarded my CV.
- Initiating trainings of my own accord – devising country relevant toolkit and manual. Something slightly generic, which can be adapted to organization specifics.
- Establish credentials in gender budgeting. By doing above, solve problem.

### ***Indonesia***

- Ministry of Women Empowerment with local NGOs plan to provide training manual for gender budget analysis which has been agreed between Minister and NGO. Objective: provide practical manual as simple and user-friendly manual for planner and budget officers.
- Manual hopefully to be completed by December 2004. UNDP to assist us to complete this activity.
- Then organize something for members of government. By September new government to be elected, also organize workshop for budget officers and local planners.
- Training manual for this workshop is useful to enhance training later on.

### *Japan*

- Provide ODA to developing countries. We have friends, e.g. JICA, who are interested in implementing this initiative.
- Already thinking about whom to contact in national government, and local government. To some extent this movement has already started. Also some parliamentarians.
- Approach women's organizations. Some have already shown interest in GSB.

### *Mongolia*

- Distribute manuals to NGOs, and community. Translated to local language.
- Also revise manual to include Mongolian content. Translate articles in Mongolian language.
- If there is funding, we can focus on one or two topics and conduct TOT workshops, at least 2 – local and national level. Depends on the budget.
- Now drafting budget 2004, will try to incorporate this.
- Ministry of Finance – put so much in local language in website. Preparing workshop activities and put this in the newspaper.

### *Nepal*

- Echo to department colleagues.
- Localize manual
- Coordinate with gender officer in UNDP Nepal.
- Also will support UNDP work.
  - By preparing manual with other people, then that is a good way of training people.

### *Philippines*

- How different sectors will converge. For capacity building, revisit the manual. Last module of training manual is on GAD budgeting. Will try to strengthen it and bring in budget officer. Call DBM about how to revise module on Capacity building manual.
- Call pool of trainers nationwide and retrain them so that gap in capacity building will be addressed. Most of the GAD trainers come from civil society.
- NCRFW in the process of completing the cycle of monitoring what is in the GAD plan. Next task: strengthening the capacity of how to look at accomplishments in terms of expenditures. We need a lot of training on how GAD budget is spent. Both in government and civil society. How do you make government accountable?
- Newly elected government officials have little money – commit to integrate GAD budgeting module in all training for local government officials.
- From civil society and academe perspective, we have capacity to adopt training country specific useable in civil society, e.g. sharpening advocacy skills on when and how to lobby politicians.
- Women's programs and gender study programs. Women in Development courses.

### *Pakistan*

- Put all the materials in the library. Whoever needs to use it, it will be available to everybody.
- UNDP Pakistan already working on ministry of finance and planning ministry. Finance now promised to do post-budget analysis for the education sector.
- Invite people from poor provinces of Pakistan to arrange meetings to hire people for gender-sensitive budget analysis.
- Core group can take this process forward.

- We already have a GRB initiative that is approved by steering committee of gender program of UNDP. Awareness raising, capacity development, research and advocacy.

#### ***South Korea***

- In one month, will do GRB training.
- Background is R&D, writing a book for South Korea.
- Hold another regional workshop on GRB in Korea (in the next three years).

#### ***Samoa***

- Consultation process to go through beyond my control.
- But conduct presentation to budget officers in budget section and stress main issues in incorporating gender responsive budgeting into the process. Difficult to convince.
- Section of ministry of finance most likely to incorporate gender sensitive budgeting in budget system in the next few years.
- Request UNDP to bring this training in the Pacific region because experience there is different than for this part of the world.

#### ***Sri Lanka***

- Working in two steps
  - Convince relevant ministries and officers to buy into this. DG and Secretary of Ministry of Finance. If we have okay from that, then column specific to gender to be incorporated in the budget 2005-2006.
  - From UNDP, talk to relevant program officers, management level, and increase awareness and commitment of UN agencies and multilaterals. Also dialogue with NGOs who are very active. Parallel work of awareness raising and creating a group of allies.
- If buy-in from finance, capacity building will follow. Budget ministry with line industries, then ministry of women affairs. Hopefully also start small-scale project which can support these activities.

#### ***Viet Nam***

- Convince UNDP to fund capacity building project in Viet Nam
- Ministry of finance and the women to incorporate GRB in Viet Nam – this will take a long time.
- Based on manual, we will also have training. Hope to receive support from you in the near future.

#### ***Afghanistan***

- Minister of women's affairs – paying attention to this workshop. Selecting a few key staff from 5 key departments from ministry and training the staff first. But need to translate the documents first.
- Conducting training second step. We're having gender-training program to different ministries. This year, 10 ministries. Integrate gender responsive budget into the gender analysis component of program so that all these ministries will receive training.
- Long run – establish working group between ministries and conduct three to four day workshop for them.

***Papua New Guinea (message)***

- Interested in following up on activity but do not feel confident that she is capable of doing TOT by herself. Can something be done to further empower her in this regard?

***Solomon Island***

- After this training, not in position to carry out whole training to all colleagues. Follow up for participants in the Pacific is needed because the context is very different from the Asian context.
- What I can do – training with non-government organizations that I work with. Start with ministries I work with – ministry of education and women. Participate in the budget process of these two ministries.

## The UNDP/Bridge CD-ROM and Other Resources

### *Asako's presentation on the CD-ROM:*

The UNDP –Bridge CD ROM is a CD ROM on gender and genders responsive budgets. It came about as a result of requests for resource materials or other references to be sued by global trainers and practitioners alike. This CD-ROM pools together the extensive resource materials on GSB. While the original project with Bridge of Sussex University in the UK and with Debbie as resource adviser was in paper format, this CDROM allows for a compact way of distributing resource materials on GSB.

### *Other Resource Materials from the Participants:*

#### *India*

1. **Gender Budgeting in India UNDP Fund for Women**, *South Asia Regional office, New Delhi and the National Institute of Public Finance and Policy. UNDP Funds for Women, 223 Jor Bagh, new Delhi 110 003. Tel 91-11-2468297, 24604351; Fax – 91-11-24622136, 2467612, email: chandni.joshi.undp.org, website: <http://www.unifem.org.in>*
2. **Swarnajayanti Gram Swarozgar Yojana – A budgetary Policy in Working. “Follow the Money” Series South Asia #6.** Nirmala Banerjee and Joyanti Sen. *UNIFEM, 2003.* same address as above.  
The SGSY, a credit-based scheme sponsored by the Government of India for poverty alleviation, is perhaps the largest of its kind in the world. In undertaking this exercise, the aims are: (a) to examine how the long chain steps involved in taking benefits from the highest level of government to the lowliest, viz, poor women in rural India, was working out in practice. The other was to asses how far participating in this programme would actually be empowering for women.
3. **Building Budgets from below. Follow the money series 4.** Ahalya Bhat. Same address as above.  
This project goes beyond merely critiquing a budget or adding to the budget a gender perspective. It seeks to help people build budgets such that the interest of women and other subordinated groups are safeguarded. Gender budgeting is meaningful only if tools and resources for making budgets are placed at the disposal of institutions, which are representative in character, operate at ground level and are accessible and accountable. The purpose of this study is to help women participate in budget preparation by first understanding how budgets are made.
4. **What is gender budgeting? Public Policies from Women's Perspectives in the Indian Context. Follow the money series #1.** Nirmala Banerjee.

Gender budgeting consists of empirical exercises that focus on public policies and aim to bring out their gender-specific implications. Studies on the theme of gender and development had all highlighted one common point; that despite broad inter-regional variations in the nature of development as well as in the construction of gender in that society, there is always a significant difference in the outcomes for men and women of the process. Gender budgeting exercises begin from that premise and try to link those gender-wise differences with the nature of public policies.

5. **Gender Budget Analysis in the States of Delhi and Himachal Pradesh.** *Institute of Social Studies Trust, UG Floor, Core 6A, India Habitat Centre, Lodhi Road, New Delhi, 110 003. November 2002. Sponsored by UNIFEM Delhi.*

In India, budget analysis from a gender perspective is of a fairly recent origin. Very little work has been done on the gender-wise breakdown of budgetary allocations either at the central or at the state level. Very little information on gender disaggregated budget allocations is available. This interim report contains details on work done in the area in Delhi and Himachal Pradesh in the areas of: (a) analysis of budgetary allocations and actual expenditures, (b) analysis of health status of population and delivery system, (c) analysis of the issue of food security, (d) preliminary results of a pilot study to investigate gender differences in food security issues in the context of recent changes introduced in the functioning of the Public Distribution System.

#### *Bangladesh*

- **The Budget and the Poor – A Study Commissioned by IDPAA, PROSHIKA, and Conducted by Shamunnay,** *University Press Limited, Dhaka, Bangladesh, [www.uplbooks.com](http://www.uplbooks.com), 2000* - First in the series of a longitudinal studies on the national budget from the perspective of poverty eradication.
- **Increasing Awareness and Knowledge about Gender Analysis of National Budget: An Analysis from the Perspective of Gender Equality,** *Policy Leadership and Advocacy for Gender Equality Project, December 2002* – Analyzed the gender implication of the national budgets of the last 5 years. It has considered allocations for women both in revenue and development budget as well as impact of fiscal measures particularly of tax on women. Positive and negative impacts of tax measures were identified.

#### *Sri Lanka*

- **Engendering the National Budget of Sri Lanka,** *Center for Women's Research with assistance from the Canadian International Development Agency, May 2000* – Assessed the gender impact of the budget by examining actual expenditure in 1996, and to use the knowledge to improve the gender impact on future budgets.

#### *Nepal*

- **Gender Budget Audit in Nepal –Follow the Money Series,** *UN Development Fund for Women, 223 Ior Bagh, New Delhi 110 003, Tel 91-11-24698297, 24604351-* Conducted appraisal of the budgetary process, budget allocation, implementation, and its outcomes in Nepal in a gender perspective. Agriculture, education, and health sectors were selected as examples for in-depth analysis.