

OPENING CEREMONY

Ms. Deborah Landey:

- Quoting UN Secretary General Koffi Anan: “There’s no time to lose if we are to reach the Millennium Development Goals by the target date of 2015...and only by investing in the world’s women can we get there.”
- The Millennium Development Goals (MDG) are not only goals in themselves but are prerequisites for reaching all the goals. We have to focus on those that relate to the well being of women if we are to achieve the MDG.
- These MDG constitute a road map for action that each and every one of our organizations can adopt. No single government or organization can get there on its own. These MDG’s are a set of complementary and interdependent goals that involve all of us.
- This is where gender responsive budgets come in. The idea is all government entities look at the impact of resource planning and allocation in terms of its impact on gender. Gender budgeting is an innovative and strategic instrument. It is a unique opportunity for us to use this innovative instrument. Gender Sensitive Budgeting (GSB) is one of the most strategic tools to achieve MDG’s because it mainstreams gender into macroeconomic frameworks and poverty reduction plans.
- By producing baseline data and looking at the impact of policies and interventions on men, women, girls and boys when we do development work, we do not inadvertently disadvantage women.

Ms. Sylvia Muñoz-Ordoñez

- In 1968, as part of a group of Asian youth leaders, we began discussing what we thought would be development problems facing our region. Now, I realize that the extent of these problems was even beyond our imagination and what we thought our problems would be.
- Corruption, for example, was one of the problems we foresaw as an emerging problem, and today I realize that what we then imagined corruption to be is not even 1 percent of what it really has become. These development problems hit the women most.
- Gathered here are professors of economics from various universities, officers of budgeting offices and economic officers. It is an opportunity to use GSB as a tool that we can use and look into for gender mainstreaming.

Dean Ma. Nieves R. Confesor

- The Asian Institute of Management (AIM) committed fast to this project because the business sector is a place where a lot of influencing may occur when it comes to gender mainstreaming and gender advocacy. Being a business school and reflecting the private sector, the institute tends to carry a macho image, and the challenge is to see if women can do something in this sector called business.
- A recent study on corruption conducted by the Asian Institute of Management showed that the private sector, the business sector, is not at all that different than the public sector when it comes to corruption. However, when women start to come into the sector, they start to behave.
- One of the things AIM is working at is at raising the level and number of women in management schools and management today. Today, only 30 percent of women (even in the

United States) are in this field. The AIM, through efforts with the UNDP and other institutions like the ADB has pushed for the women agenda.

- Work on women empowerment is not new in the institution but it has been difficult because the fences and barriers are higher. GSB is a good idea. This is where the rhetoric is left at the door and we are there for all to see. We hope that this network that we have now will be as productive as it can be for our peoples.

Dean Oyié De Dios

- GSB has been around only for a short while, but it has already demonstrated that when it is implemented well enough, it is an effective tool for empowerment in local and grassroots level and an effective mechanism for governance. Gender budget and analysis is useful in ensuring gender is mainstreamed in the national budgets and the implementation of the MDG.
- In 1995, taking off from the Australian experience, the Philippines experimented by compelling government to set aside five percent of the total budget of agencies for gender and development programs. The agencies then submit gender plans to the National Commission on the Role of Filipino Women (NCRFW) and go through the budget process. The mechanism that has been put in place also necessitates that NCRFW present to the congressional budget committee what has been achieved under the Gender and Development (GAD) budget. Through this mechanism, agencies are required to demonstrate how they allocate budget to aid women for specific sectors. This is a great way to pressure agencies to show they actually accomplished something under the GAD budget.
- The experience is successful especially at the local level where gender budgets have actually affected women's lives and communities. GAD policy is something that civil society groups want to retain. The GAD committee in Cebu has even claimed that a significant amount of the city budget was able to provide women with microcredit programs, implemented antidomestic violence programs in every barangay, and increased women's participation in the city council level.
- The NCRFW works with the National Economic and Development Agency (NEDA) and the Department of Budget and Management (DBM) to mainstream GAD in the budgeting process. There is no one way of doing it but key is in getting key players together to see this endeavor as an activity that benefits all.
- This gathering is also an opportune time as we are looking at establishing a center for training and gender mainstreaming in the region, possibly through a partnership with AIM.

Mr. Tatsuya Ishi

- Assure everyone of Japan's unwavering commitment to gender in society. We face more challenges in mainstreaming gender perspectives, but organizations like the UNDP have always been proactive in responding to the needs of women and in efforts to systematically integrate gender perspectives in planning.
- Japan's commitment to the advancement of women and the mainstreaming of gender is reinforced by the establishment of the Japan Women in Development fund which supports efforts on gender equality, and has established projects like women grassroots development through literacy and education and microenterprise.
- Last year, through Japan's ODA in China, 5 basic policies of assistance were identified. Gender equity is one of these 5 identified pillars. Gender equity is particularly important in formulating and implementing assistance policies and should always be taken into consideration. Japan's commitment to increase the efforts of improving the status of women is important in ensuring women attain the benefits of development.
- This is yet another opportunity for Japan's commitment to gender mainstreaming.

Ms. Aster Zauode

- Why GSB? For many people, they think of a special budget for women. It is important for us to see that when we talk about government budgets and how they pretend to be gender neutral, they actually do not look at the impact of public investments on men and women.
- Women have been very engaged in pushing for their issues, but the question is how do you implement the financial commitment to ensure that all these commitments are implemented?
- Similar experiences and principles have shown that commitments for gender empowerment and mainstreaming have to be backed by financial commitments. MDG 8 talks about financial architecture. It talks about trade, debts, aid, the way MDGs need to be financed and supported by the international community. The Millennium project led by Jeffrey Sachs shows the kinds of reallocation of resources that has to be made, and what needs to be transformed in order for commitments to be translated into implementation and movement. Unless we follow the money trail and advocate for specific investments to bring women out of poverty, there will be no accountability made out of the Beijing agreement.
- By now, there are about 60 initiated GSB. Why the budget? Because the budget is the most powerful policy instrument. It is more than the sum of allocations. What is important is that it embodies policy priorities and values. It shows what is valued in the country, whose work values, whose work counts. Before we get to those numbers, policy decisions were made on what matters, what is to be supported, what is to be left out.
- The GSB is an influential macroeconomic framework. Home-based work, for example, has received very little public funding and support. Budgeting issues are also handled in a relatively closed circle – majority of the population has no voice in it. GSB is also about good governance, about content and process
- This workshop aims at giving you all the tools for training others in GSB and in building strong alliances and partnerships.

INTRODUCTION OF PARTICIPANTS and OVERVIEW OF THE WORKSHOP

Debbie

- Participants' Priority item in personal budgets:
 1. Food (11)
 2. Health, health maintenance, life insurance, psychological health, wellness (10)
 3. Children's college education, education, lifelong learning (9)
 4. Housing, real estate taxes (7)
 5. Child care costs/ daughter / children (3)
 6. Books (3)
 7. Phone bills (2)
 8. Old age, retirement (2)
 9. Grand daughter (1)
 10. Cleaning materials (1)
 11. Increase total income (1)
 12. Credit card bills (1)
 13. Gap between planned and actual budget (1)
 14. Cat food (1)
- These budget items reflect who we are sociologically. The biggest items in the budget are usually important. But it is not only the biggest amounts that are important but which amounts are going to make a difference in terms of the different problems.
- These patterns are influenced by government policy in your country. For example, a simple choice like sending your children in private schools could be because of the poor condition of public education in your country.
- The training of trainers has a twofold purpose
 - (a) to teach content
 - (b) to teach how to teach content
 - the workshop will look at both but will not dwell on teaching you the ABC's of training.
- There is no single recipe. We want to give you a taste of different ingredients. I cannot give you answers but can give you ideas which you can adapt in your countries.
 - GRB/GSB takes different forms, depending on the role-players, objectives, strategies, levels of government, situation and politics. It is sometimes stand-alone, and other times a tool in a bigger initiative.
- GSB requires various skills – research, economics, and politics. No one has all these skills. The group provides the opportunity for us to work with each other. Group work is important in this workshop because we all come from different areas of education.

WHY GRB IS IMPORTANT IN THE REGION? (GENDER-RESPONSIVE BUDGETING IN ASIA)

Kaylani

Asia - a time of transitions

- ◆ Establishment/restoration of democracy
- ◆ "Opening up" of societies
- ◆ Moves for greater integration with global economic processes
- ◆ Growing gaps between economic growth and social indicators
- ◆ HIV/AIDS, conflicts, disasters leading to demographic distortions
- ◆ Growing visibility and voice of non-state actors

- There are general shifts in the climate of countries in the region. Many countries are either establishing democracy or are in the process of restoring democracy. As such, most countries are opening up their societies, not only in terms of markets but also in terms of broad political opening up.
- Economic growth and social indicators gap seems to be widening for countries in the Asian region. HIV/AIDS, conflicts and disasters are also forcing demographic distortions, distorting patterns of population and societies.
- Non-state actors in development, such as NGOs, civil society, and academe, have also been increasingly visible in policy making in governments. Their voice has been increasing in these processes.

Development : conceptual shifts

Global benchmarks to define
"value framework for development"

- human rights
- sustainability
- pro-poor growth
- fundamental freedoms
 - equality
 - social justice

Development : Conceptual shifts

- ◆ Recognition that economic growth alone is not sufficient to ensure development
- ◆ Democratic governance as a precondition for human development
 - participation
 - transparency
 - accountability

- As a consequence, there are basic shifts in the way we look at development. It has led to recognition that economic growth alone is not sufficient to ensure development.
- Global benchmarks to define “value framework for development”. This includes human rights, sustainability, pro-poor growth (development that is not good for poverty is not good development), fundamental freedoms (development without freedom is not development), equity, and social justice.
- Recognition that economic growth alone is not sufficient to ensure development.
- Democratic governance is basic for development. Participation, transparency and accountability have also become very important. Public policy is no longer hidden in a closed area. Participation is essential.

Public policy : opening up the “black box”

- ◆ Policies and policy implementation are shaped by hierarchies of power and influence
- ◆ Increasing demands by citizens for policies that respond to their needs and priorities
- ◆ Increasing recognition by governments that insulating policies from public scrutiny does not pay in the long run

- The way policies are shaped and implemented does not happen in a value-free, ideal vacuum. It is shaped by hierarchies of power that shape society. Some policies look good on paper but play out differently because the sources and uses of power come into play.
- Because of the change in the understanding of development, the black box opened up and now we have citizens demanding that they should also have part in the way policies are made and that policies respond to their lives. People now demand that policies be made in their interests and not somebody else’s.

Public policy from the citizens’ perspective

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

- 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 people’s point of view, public policy is...
 - Influencing every aspect of their lives. Thus, “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.
 - Process of intervening in policy making can be a way of challenging hierarchy which presently controls policy making, 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.



- Government is 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 people.
- From government’s point of view, public policy is...
 - Transparency is a key building block to 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, designing programs and in the way money is spent in those policies and programs, 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 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 on the same side of the process.

The budget

- a key instrument of public policy

- ◆ Budgets translate political commitments and goals into reality
 - how money should be raised
 - how money should be spent
- ◆ Budgets reflect the government's social and economic priorities
- ◆ Budgets have implications for social equity – “how the pie is sliced and shared”

- 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 make?
 - Reflects social and economic priorities. 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 budgets show.

Budget myths

- ◆ “Budgets are neutral economic instruments”
- ◆ “Budgets are the business of the government”
- ◆ “Budgets are too technical for ordinary people to understand”

- Budget myths
 - 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 us social activists, mothers, workers, managers to understand those policies, then it is vital for us to understand budgets. There is a lot of nitty gritty in budgets, but there is nothing technical about them.

“Budgets as if people mattered” - global initiatives

- ◆ Examining budgets through a “poverty lens” or “gender lens”
- ◆ Linked with movements for social justice, gender equality
- ◆ “Process” and “content” both in focus
- ◆ Diverse actors
 - people’s movements
 - NGOs
 - governments
 - partnerships

- There are a number of initiatives to work with and understand budgets. Most look at budgets either from a poverty lens or a gender lens. These initiatives have been strongly linked with movements such as 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.

Budgets and gender equality

- ◆ Beijing Conference 1995 - commitment to “adequate resources”
- ◆ Budgets seen as tools for political and economic empowerment of women
- ◆ Budget work as entry-point for a broad-based dialogue on dimensions of women’s equality
- ◆ Budget analysis as vehicle for public education on gender inequality.
- ◆ Gender responsive budgets as part of overall strategy for gender equality

- Gender responsive budgeting
 - The Beijing conference of 1995 stressed the need for a commitment to “adequate resources” for the successful implementation of women’s causes.
 - There have to be adequate resources for women’s empowerment or gender equality. 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, allocations, and increasing women's access to economic resources. It is a source of economic empowerment.
- Budget work as entry-point for a broad-based dialogue on dimensions of women's equality. 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.

- In small groups, the participants discussed gender-sensitive budgeting using the following as guide questions:
 - Does gender responsive budgeting seem as if it is relevant in your country? Given the socio economic political context in your own country, does it seem like a relevant strategy?
 - Are there barriers, challenges (political, legal, institutional) in putting such a strategy in place?
- Group 1 reported on PNG, Samoa, Indonesia, and the Philippines. Group 2 reviewed India, Bangladesh, Nepal, Pakistan. Group 3 reported on Philippines, Vietnam, Korea, Afghanistan, Japan, Mongolia. Group 4 reported on Sri Lanka and Japan, and Group 5 on Japan, Korea and the Philippines.
- While most countries have existing gender-oriented policies in place, the extent to which the said policies are backed by financial resources differs 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 budget for women. In most participating countries, however, no such mechanism exists although discussions on gender budgeting are being engaged in most countries and advocacy and awareness building campaigns have also been started in some countries.
- All the countries reporting found the GSB to be a very relevant tool for their countries. There are, however, existing barriers that continue to exist no matter the degree of GSB in the countries.
- The following barriers to GSB were identified:
 - Resources are a main constraint for most economies. The lack of resources has made it difficult to convince key players and ensure that gender and development is in the budget.
 - The lack of understanding of GSB, especially among technical people and politicians, has made it difficult to gain support for GSB. This lack of understanding is further compounded by a lack of skills and capability to apply gender analysis skills. At times, the lack of tools on gender budgeting and analysis has made it difficult for technical people and politicians alike to prepare GAD plans and budgets. In some countries, the notion that the budget is neutral and benefiting both male and female, girls and boys, is still prevalent and has been a strong factor why GSB remains to be an unpopular phenomenon. Much effort has to be exerted to educate people from all levels. It was suggested that cases showcasing successful GSB initiatives be used to educate and convince politicians and technical officers alike to use GSB.
 - The lack of gender disaggregated data stifles the process right from the very beginning and also makes it more difficult to analyze the budget and identify which portion goes to whom.
 - In general, a very low commitment to gender initiatives has limited the potential for gender-sensitive budgeting and gender initiatives as a whole. While the policies are in place, the question of whether or not the policies are actually being implemented by the line agencies are a big question for countries like Sri Lanka and South Korea where the institutionalization of such initiatives is weak and where the main problem lies in the commitment of agencies and key people to implement such plans and policies. In

countries like Japan, the low commitment to gender initiatives is evidenced by the absence or the weakness of its gender budgeting. Whereas in countries like the Philippines where the GSB has been implemented to a great extent, the low priority accorded to women's concerns is reflected in the fact that even with the GAD budget – which is just 5 percent of total line agency budgets - still need to compete with other budget priorities like debt payment.

- A country's political situation could also jeopardize initiatives on GSB. The fast turnover of political leaders has oftentimes left the future of GSB in the countries shaky as the new leadership need not necessarily carry on the priorities of past administrations. The changes in administration and political leaders do not ensure that GSB or gender as a whole is a priority for the new leaders/administration.
- Women's participation in all levels is seen as essential in ensuring the successful implementation of a GSB in the countries. The lack of women's participation in decision-making has resulted to the exclusion of gender issues and GSB from the mainstream. In some countries like Japan where discussions are undertaken between the government and women's organizations, the question of what "empowering women" means sometimes arises and can cause a momentary pause in the discussions and movements in the gender arena.
- Sustainability of GSB initiatives remain a serious issue for the countries, especially those that already have some form of GSB in place. Although the budgets and the laws could be in place for some countries, the question to be asked is how one sustains GSB at an agency level. Monitoring and evaluation process have to be in place to ensure that line agencies comply and not just report token compliances to justify the spending of their GAD budgets.
- Some participants believe that in their countries, gender is everywhere but it is nowhere.

WHAT HAS HAPPENED SO FAR IN OUR COUNTRIES

(COUNTRY POSTERS PRESENTATIONS)

India

- What I wanted to highlight was that our latest budget came out a few days ago. There is a one paragraph on gender budgeting from the minister of finance “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.”
- He’s made a promise and we can hold him up to it.

Philippines

- We have GAD mainstreaming from national down to village level. For our local level we just started 4 years ago. What we went through was to gender sensitize key people in the government agencies. We made them undergo training to prepare the GAD plan. The GAD plan is now submitted for review and enhancement by the national commission. It is endorsed to the budget office. The money is given to government agencies.
- What we’re trying to do now is to get the agencies to report back accomplishment reports and feedback on technical consultants whether the gad plan was well implemented. We’re trying to go full circle now.
- Some agencies are not serious but in the system of budgeting, there’s reprogramming – its serves as a reentry point where we can include GAD initiatives. Through NCRFW, a gender resource network was established to provide technical assistance to the government. This innovation can help mainstream efforts on gender. There are still many thorns along the way.
 - *A lot has happened to Philippines. A lot of publications. Makes things look official. Will come back to this issue. Actually budgets should start with planning. You have to know what to do before you get the money. That comes very clearly in the Philippines experience.*
 - *It is also not good enough to stop with the plan or to get stuck in papers and policies. Budget works gets that extra punch. What that policy is worth.*

Bangladesh

- There is no gender sensitive budgeting policy but we have policies for women. The reality is that while there are gender focused or women focused projects, there is no direct income on women’s economic and socio political status.
- We can compare the position of women in 1996 and 1997, while 21% were women focused projects, direct impact was only 17%.
- There is an initiative ongoing which entails the reengineering of government, and GRB will be part of this reengineered process. Four agencies have already submitted their plans.
 - *This is analysis of budget. It is nice because it is not only on social sectors; we’ve got industry, water supply and housing. In some countries water is categorized as social, in some as infrastructure but it’s moving beyond education and health.*

South Korea

- The movement has been active since 1999. There are 2 main efforts – budget monitoring and increasing welfare budget.
- In Budget monitoring: Budget Monitoring networking was established. In this activity they focused and emphasized that budget is not the money of officials but that of the taxpayers. But quite a lot of citizens do not know about that.
- GRB initiatives have many actors – NGO and women’s caucus of national assembly and academia. In the NGO sector, women’s group announced GRB since 1988. In 2001, gender analysis at the local government began. In 2002, the national assembly adapted a resolution for gender sensitive budgeting and data submission. The academia has also caught on by carrying on many gender budget analyses.
- GRB is getting applied more in various sectors rapidly, not just within local and central governments but also among women farmers associations which adapted it in their analysis of the budget for women farmers. Handicapped women’s association also held a seminar about budget for women handicapped.
 - *Initiatives at more than one level – national and local*
 - *Lots of actors*
 - *Very good base of spreading out in different ways.*
 - *Achievements as always.*
 - *Despite these problems they’ve done a lot.*

Indonesia

- Planning and budget sources – 3 planning documents and 1 broad outline of state policy which recognize 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.
- Annual development programs state what’s the priority and the source of budget for the coming year. Annual development program is very important for us because it will indicate the source of budget.
- We undertake decentralization so we will focus on provincial government and district municipality government. We already have the legal framework to start gender responsive budget because we already have technical guidelines of gender mainstreaming in the national government.
 - *This is background. You have to understand processes, players and structures.*
 - *About the Filipino initiatives and some of the others, some of them are led by the ministry of gender. That is very strong with Philippine initiative where the NCRFW has played a key role. In some countries finance, or planning play the key role. In Indonesia, planning ministry is key to any gender responsive budgeting. Usually, national machinery of women is very small and powerless machinery. NCRFW is a bit different. It is more powerful than most.*
 - *GRB has happened in Indonesia. There’s a lot of emphasis on decentralization and a lot has happened at the local level where people can have more engagement and closer contact to what is happening in government.*

Japan

- There is no GRB in Japan. What is badly needed is an analysis of the budget for Japanese women. Government lately published this hypothetical women’s lifetime disposal income. There are four income levels: disposable income, tax, social security contribution. This is supposed to be for women who graduated from junior college, continues to work, 2 children, no break. Age 60.
- Dotted line shows 20 years wage. 3 years of break for 2 children. Come back to full time job after 3 years of break. She’s supposed to have the same type of job and salary. By looking at

this, more than 63% of women are employee, 43 percent are in the labor force. Only 20 or 15 percent can follow this line of lifetime disposable income.

- *No initiative as yet. But you have presented the reasons why gender budget initiative is necessary.*
- *When I go into theory, I will discuss 5 steps: first step is to describe situation of men women girls and boys.*

Pakistan

- Practically no GSB but we have taken initiatives to jumpstart GSB. These are photographs from these consultative meetings. Recently, we have budget announcement in June.
- Analysis of this present budget on how this is allocated and how we are gathering resources to spend in different sectors of economy. The budget has 3 main categories – general public services, defense affairs, development (23 percent). How this 23 percent is allocated among different sectors on basis of basic needs - 0.02 percent for environment, 1 percent education, and social protection 0.6 percent, health 8 percent, law and justice 1 percent.
- What is specifically allocated for women? It 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.
- Role of UNDP and other international organization is to meet with government officials and say it's necessary. UNDP Pakistan is assisting the ministry of finance through 3 types of programs which include collaborating with other donors and bringing in gender budgeting to 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 has stated in writing that "we are going to do gender responsive budgeting".*
 - *Most of us don't like conditionalities but 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 you have to ask on how to get it moving in your country.*

Nepal

- Highlight of regional meetings is the realization that gender budgeting is not limited to 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 women's participation in program development right from village level. It looks at representation of women from the district to national levels.
- Trend analyses which look at how budget for women's programs have been changed were also undertaken. Since three years ago, after we had the emergency declaration for the armed conflict, the women's programs had reduced allocation.
 - *Breadth of what has been done. Trend analysis. Revenue as well as allocations. National as well as the local and down to the very local. Looked at participation which is the process aspect within bureaucracy and village. Done macro analysis.*
 - *Intimidating country to look at. Broad range of what you can do in the GRB. You can't do it all right away from the beginning.*
 - *When you start you pilot. You look at particular villages and districts or particular ministries. And then it can spread out.*
 - *By doing these, the people who helped the most can become your trainers and assistants for the next round.*

Mongolia

- We had a capacity building project which had the following phases - resource identification, local and national training, dissemination and results advocacy. We are now in the final stage – dissemination and advocacy stage which is expected to finish in August 2004. We will distribute results to the local level and national level.
 - *Plan gets developed. Different phases. We'll put that up and people can look at it in more detail. You won't do it in exactly same way but you will see what questions to ask when you are planning on this initiative.*

Below were identified actors involved in each country:

Country	Min of Finance	Line Ministries	Parliament	NGOs and CSOs	Research orgs	Others
India	Y	y	1/2	y	y	Women's movement, Political parties
Philippines	Y	y	y	y	y	Donor community
Bangladesh	Y	y	x	y	y	donors
South Korea	X	y	y	y	y	
Indonesia	X	y	y	y	y	
Japan	X	x	x	y	y	
Pakistan	Y	y	y	y	y	donors
Nepal	1/2	1/2	x	y	y	donors
Mongolia	Y	y	y	y	y	UNDP, donors

- In the region, there is quite a good range of players for many of the countries. It doesn't mean it's a bad initiative if there are few players. You don't have to try to do everything, it depends on what you try to do, your objective. Your objective will depend on whom you will focus on.
- In terms of parliament, we can still push this and be more specific, more detailed. A particular committee or parliament itself? Parliament is not one thing. We can still break it down more to the categories. For line agencies, who have you captured? But we are not going to spend any longer on that for the moment.
- There are instance where the political mobilization of elected women was undertaken to deconstruct what is happening to the money. That is gender budget work. It has involved a lot of tools. But because that work is not funded by main players, it does not come into the mainstream of many of these platforms. This is a weakness. Learning from these initiatives and building alliances should be part of this agenda.
 - *Would people working in these initiatives like to call it GSB?*
 - *I don't think they have a problem with the label. It is a different question how governments label it. It is a broad field and multiple definitions are happening. Names are varied. What we have is an umbrella definition.*
 - *You used the rights framework but when you use the word rights, then you would have a problem*
 - *In Indonesia, in addressing municipal elected people who were all men, I was not allowed to use the term GSB, but advised to use citizen budgeting instead. It was about participatory budgeting. Focusing on people who need it more. But if I had gone in there and said GSB, their ears would have closed. I had a problem with citizen because I think*

that benefits should not only accrue to citizens but to non citizens as well. One packages what one says depending on one's audience. It's political. How you decide to package what you're doing. What I find to be quite a nice terms is "people's budget".

WHAT IS GENDER SENSITIVE BUDGETING

Sex and gender	
Sex and gender	
Sex (Biological differences)	Gender (Social differences)
The differences are difficult to change because we are born female or male	The differences are able to be changed because our gender identity is determined by our society
Throughout history and across cultures, sex differences exist	In different societies and at different times in history, gender roles have been different
Policies respond to sex differences in any area to do with the physical body (e.g. childbearing and prostate disease)	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

- **Sex and gender**
 - Why should there be a distinction between sex and gender for policy making? Sex (biological differences) don't change over time, culture and countries. It does change a little in terms of the extent of the physical aspect but the differences between male and female don't change between countries even if the degrees do.
 - Gender is more difficult and political. It can be changed. Our gender identity is determined by society and ourselves – by what society tells us to think. Gender differs across countries, cultures, and time. Things change about what is acceptable.
 - Policies are more complicated about how they respond to gender. If for example women are mainly responsible for taking care of children, then the government can say that it is the way society should be.
 - Or the government can say that while it is appropriate for women to take care of children, this responsibility can hold them back in some ways and affect our objectives – improvement of economy and increased productivity. So we will have money for it and have programs.
 - Or the government can say men should also do this kind of work as well. In Barbados, at a certain time men bring children to clinics. In Norway, public toilets contain nappy changing for both men and women toilets.
 - Decisions are political. And that's what we want to get involved in.

What are gender-sensitive budgets?

The budget is the *most important policy tool of government* because, without money, government cannot implement any other policy successfully.

A gender-sensitive budget 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.

Gender-sensitive budgets are not about 50% male : 50% female.

Gender budget work combines *technical knowledge* for equitable policymaking with *advocacy and organising* to engage with powerful interests and institutions.

Gender-sensitive budgets recognise the ways in which (mainly) women contribute to the society and economy with their unpaid labour in bearing, rearing and caring for the people in the country.

Source: Draft Training Manual For Gender Sensitive Budgeting

- **What are GSB's?**
 - The budget is the most important tool of government. GSB ensures the needs and interests of individuals from different social groups are addressed by the budget.
 - We are not mainly talking about separate budgets for women and men, not 5% of budget for women and gender, but more of bringing in gender awareness and budget to all agencies. Filipinos – 5 % is an affirmative action that can kick start the other 95 percent.
 - More than half of the budget must go to health before it is gender sensitive. If we are addressing the needs of people, which are always different, we will never get exact percentage breakdown but what are we aiming at?
 - Recognize women's contribution – care economy.

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

- **GRBs and Gender Budget statements**
 - Budget itself is gender responsive (or not). Gender Budget statement – how and whether a program or project addresses gender inequalities.
 - Country can have gender budget statement or a gender responsive budget. We want both although we want to see more gender responsive budgets than statements. But we also want to see a gender budget statement in which government proves to us that their budget is gender responsive.
 - Government’s main duty is to produce gender budget statements of some sorts.

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

- **Benefits of GSB**
 - In some cases, some people just talk about women and men as an aggregate. Through GSB, we are not just targeting women, we are targeting the poorest people, those in rural areas, they should be the ones we are most concerned about in doing this exercise.

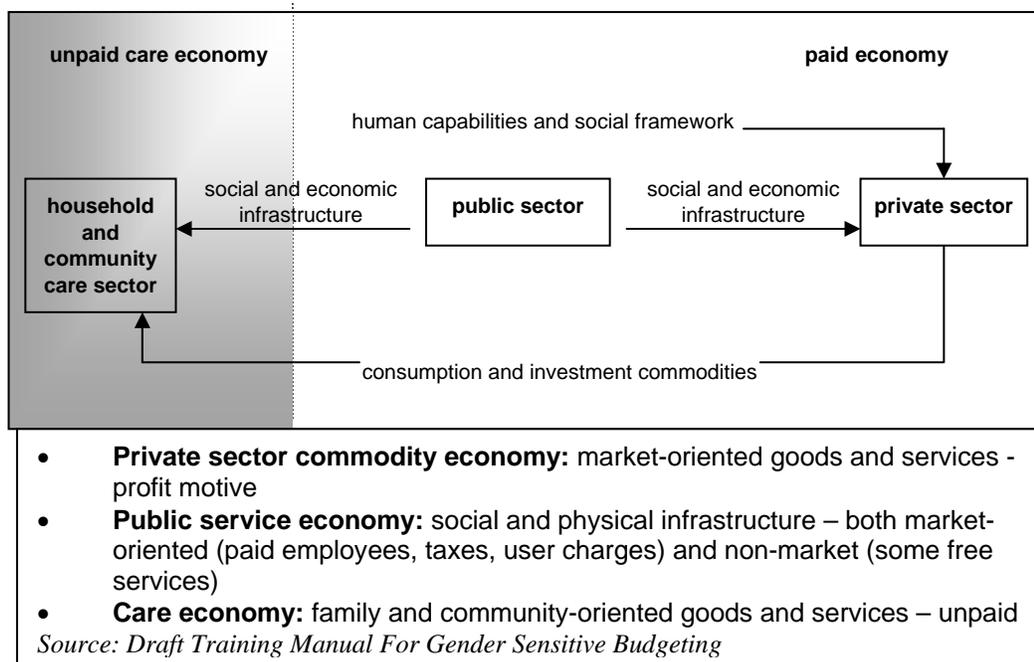
The three categories of gender budget analysis
Category 1: Targeted gender-based expenditures of government departments Examples <ul style="list-style-type: none">▪ Women's health programmes▪ Special education initiatives for girls▪ Employment policy initiatives for women
Category 2: Equal employment opportunity expenditure on government employees Examples <ul style="list-style-type: none">▪ Training for clerical officers or women managers▪ Provision of crèche facilities▪ Parental leave provisions
Category 3: General / mainstream budget expenditure judged on its impact on women and men, girls and boys Examples <ul style="list-style-type: none">▪ Who needs adult education and how much is spent on it?▪ Who are the users of clinic services?▪ Who receives agricultural extension services?
<i>Source: Draft Training Manual For Gender Sensitive Budgeting</i>

The five steps of gender analysis of budgets
<ol style="list-style-type: none">1. Describe the situation of women and men, girls and boys (and different sub-groups) in the sector2. Check whether policy is gender-sensitive i.e. whether it addresses the situation you described [Budget speak: 'Activities']3. Check that adequate budget is allocated to implement the gender-sensitive policy [Budget speak: 'Inputs']4. Check whether the expenditure is spent as planned [Budget speak: 'Outputs']5. Examine the impact of the policy and expenditure i.e. whether it has promoted gender equity as intended [Budget speak: 'Outcomes' or 'Impact']
<i>Source: Draft Training Manual For Gender Sensitive Budgeting</i>

- **5 steps of gender analysis of budgets**
 - if policies are bad, work against it. We don't want bad policies to be implemented.

- In many of our countries, we are meant to reduce deficit. There is not enough money to do the things listed in our plans. What is it that falls off the table? Gender related policies?
- Step 5 – more difficult. Did the situation change because of what you did? You can't measure annually. But it is important to remember what we ultimately want to change. Address the main problems.

The care economy



- **Care economy**
 - Public and private sectors are dependent on one another to be able to move more efficiently.
 - What is usually forgotten is the care economy which happens in the home and produces people without which the other two economies will collapse. The other 2 sectors will be inefficient if you don't pay attention to care economy.
 - How can the public sector help the care economy so they can do work more efficiently and exert less pressure on those women who are doing the care economy work?

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

- *Elson's six tools*
 - GRB doesn't need to include all six tools to be a GRB initiative. It could include more of the tools that are not listed yet. These are some ingredients.
 - Gender aware policy appraisal.
 - Usually done outside government. Can be used by government. But government does not usually do that narrative work.
 - Beneficiary assessment
 - Should be people assessment.
 - Incidence analysis
 - India plans to do this. It is technical. Who the services are reaching and how much service. World Bank researchers have done it too.
 - Impact of budget in time use.
 - In Switzerland, an NGO did it. You need to have a time use survey to do that. It would be a possibility to do some sort of sociological analysis if not detailed quantitative.

Discussion

- There are countries where government is biggest employer. This category is important in that perspective.
 - It is important in Africa. Even if it is biggest employer, people of civil service is in middle class. More important for me is what is budget doing in lower levels, poorer levels, informal economy.

- Women education
 - Category 3 if the overall education budget. When we say that “at tertiary level, 30 % are women”, that analysis falls under category 3. You’re not giving special amount for woman’s university study.
 - Category 1 is affirmative action and important. But if we focused on category 1, we ignore the other 99 percent of the budget We have to keep our eyes on what is happening on the bigger money. Avoiding focusing on category 1 is avoiding marginalization.

COUNTRY CASE STUDIES FROM OUTSIDE THE REGION

GROUP I (South Africa and Australia)

South Africa

- Importance of good and strong research to have facts validated and support processes for GSB.
- Gender cuts across different sectors. Not just one particular sector when it talks about GSB. It cuts across various social and economic sectors.
- Important to involve various actors, not just the government.
- Different levels – national and local level.
- Exposes unpaid labor and gender blindness as root cause for policies.
- Good point: it is very user-friendly document. Easy to the layperson, not just economists to comprehend process and scrutinize it better.
- Cohesive process. Lot of sustainability in the process. Doesn't have to have many gaps as Australia.
- Ability to influence other groups as well. Can be replicated and used by different groups plus.
- Activities: research, advocacy, monitoring, awareness raising, policy design, and analysis.

Australia

- Government initiated process. Very good entry point. Lot of advocacy and lobbying by femocrats in top positions. But very insider process. Government only.
- Document followed a uniform pattern which could have its pros and cons for people coming up with uniform standard. Problem: went against principle of being user friendly. Need something more user friendly, less bulky.
- Need to develop ways to cope with turn-over of leaders. Changing political commitment problem. Links to issue of exclusivity. Need more CSOs and NGO involvement needed.
- It is important not to forget other social groups. Weren't sure if the whole process included indigenous women.
- Not enough research going into the process. Top level.
- There was monitoring to some extent. Top down policy design process.

Comments and discussion on Australia and South Africa cases:

- Both processes happened after political change. E.g., South Africa happened after apartheid. Australia as well. The whole process happened when the Labor party came into power after Conservative party rule. In one case, it is the parliamentarians, in another case, it is the bureaucrats.
- Political change often opens up space for new things to happen. But if the initiative is too linked to another party, if that party is out of power, then this could change.
- Australia – little advocacy. 10 people inside government do advocacy. People gender focal points, inside government, are also advocates in a certain kind because they are trying to convince their colleagues to take on the change. We need both internal and external advocates.

GROUP II (Mexico and Austria)

Mexico and Austria

- In both cases, separate focus given by women's groups on gender budgeting.
- Nepal, partnership in technical skills – women advocacy skills with technical skills = budget think tank.
- Women and budget groups assisting government officials.
- Korea – admired budget think tank in Mexico and wish that happened in Korea. Distribution of handbook signifies a tangible and concrete result (Mexico and women and health).
- Sri Lanka – establishment of working groups important. Should be one for every ministry in Sri Lanka. Info dissemination in both studies was very significant.
- Japan – workshops in other countries worked very well. Attendance of high level minister in workshops made difference. That had to be replicated.
- If you have only NGO interventions, advocacy all your life and nothing happening. Government initiated only, danger because no partnership. So both should work together.
- Pakistan – piloting by Mexico on health. It is important to pilot. If you want to pilot, accept a sector acceptable to government linked with women. Then you don't get tension points.
- Focus on revenue is as important as focus on expenditure. You normally focus on expenditure patterns. Need to focus also on expenditure pattern.
- India: unity factor is very important. Sometimes, you need criss-crossing of mandates. Need to agree on broad goals then you can move on something. Have to be realistic with political party. When governments change, things start shaking. You have to have strong NGO to counteract that shaking. One could also alter the language of advocacy so the goals could be realized through another route.
- Gap between theory and practice (Austrian study). Good response to the book but women active in local level politics wanted to use GSB for their political work. Wanted quick recipe. But there's no quick fix.
- GSB - need to process.
- Mexico and Austria – you find research. Strong advocacy. There is an interpretation of monitoring but no monitoring per se. Information dissemination is present. Policy design and analysis – was interpretation. Mexico – the department of social development allocates 50 % of its resources to women. Austrian case shows a beginning of policy design. In the Austrian case study, the Austrian Federal government is conservative. But EU has a larger influence. The EU has made a significant difference to a conservative government.

Comments and Discussion on Mexico and Austria cases:

- Strategy in terms of gender budgeting. Austria and EU. 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?
- Mexico and choosing health. I am not sure if health is an easy issue to tackle. But in many countries some resistance on reproductive health, so some place where you are attacking deep feeling on such areas. Health is also a difficult area, much more difficult than education because the role of public sector is not as widely accepted as in education. Interplay between private public is much more difficult.

- Interesting about Mexico is that they focused on health and poverty. If there is something that women's groups are going around fighting for in your country, you can go with that. And GSB as being a tool. How do you make this a tool? Don't make a new agenda. It is part of taking forward what we are pushing for all these years.

GROUP III (Tanzania and UK)

Tanzania and UK

- NGO leading organization in pushing for the GSB approach. In both case studies, it played a very important role.
- Partnering approach. They went to the right people – the main actors and were perfect in pushing for this GSB approach.
- Use of appropriate language. Language must be understandable to countries and the way they are doing things.
- Capacity building in political arena. Some parliamentarians reluctant to agree. So briefings to make them understand and aware.
- Identification of appropriate strategies. Pilot testing, macroeconomic planning, alliances with key actors, use of government policy objectives to base GSB arguments. Easier to implement since this is what the government really wanted.
- Seized opportunities creatively.
- Activities – except for monitoring section, all of these apply to both case studies – advocacy, research, awareness, policy design, analysis.

Comments and Discussions on Tanzania and UK cases:

- Very different initiatives. UK have a group of academics who formed women's budget group, research and get attention of budget office and political change.
- Tanzania is NGO. Tanzania gender Networking Program. Middle class women, but not academics. But they are grassroots based and worked a lot with the grassroots. The initiative came in after structural adjustment. They focused on education and health because that was what was hit by the adjustment. They identified key stakeholders – PS of the finance ministry and his wife became member of organization and had the link to her. There was clever political maneuvering that was not obvious political maneuvering. Got research, got attention, published. They have moved further in getting into macroeconomics. There is a time used study planned for next year for which they are looking at funding. This is one of the most developed GRBs in the world in terms of the breadth of what they have done and in circumstances that are far from easy.
- When government started the initiatives in Tanzania, they didn't want to get the NGOs there. For the first workshop, we had NGOs the first hour then they had to go home. The next workshop, NGO was consultant for ministry of finance. This NGO is very clever politically. Technically not as strong but politically, very developed.

GROUP IV (Uganda and the Netherlands)

Uganda

- Gender budget work done by NGO set up by women in parliament
- Need to establish monitoring system. Uganda has no monitoring mechanism.
- Need for strategic partnership with different stakeholders – government, CSOs, parliament, national down to district level.
- Question of ownership for sustainability. Policy should be owned by government for continuity of policies.

- Draft budget and policies actually submitted to World Bank and IMF for approval before submission to parliament. Is there a need to do this?
- Need to have pilot studies. Uganda did research on ministries of education, health, agriculture, finance, economic planning and a few districts in Uganda. Need for focused targeting has been identified.
- Members of parliament also link up with NGOs. Local councilors.
- Need for working groups to sustain activities. Uganda's sector working group – parliament and CSOs
- Value of research for policy making.
- Activities – all conducted except for monitoring.

Netherlands

- Need to establish strong interdepartmental working and collaboration mechanism. Netherlands, composed by senior level officials such as Director Generals. High ranking officials, we can actually anticipate that they will be able to move things.
- Value of focusing on just 3 ministries and 3 issues – tax, benefit, and rent support law.
- Need to have good data to be able to measure impact of policies like tax
- Need to have a regular reporting. Netherlands's annual report to evaluate policies. Good monitoring system.
- Cabinet position paper on gender mainstreaming. Based on that, need for tool to be developed to be able to analyze spending using gender perspective. The need to have clear follow-up actions on negative results.
- Need to have partnerships with various stakeholders.
- All five activities done by the Netherlands.

Comments and Discussions on Uganda and the Netherlands cases:

- Surprised at how well you scored Netherlands because it's a very new initiative there. I must read it again to see what I think.
- Some of these stories are out of date. Tanzania and Uganda I wrote years ago. Netherlands is much more recent. If you use these stories, you can use new ones from other countries. My aim was to make it simple so that the lessons come out rather than have detailed history of a particular country.
- IMF and WB – this is true of all countries with PRSPs. If you have poverty reduction strategy paper. Important to know in terms of budget process.
- All case studies – how many of them use research? Key activity is research. And it doesn't need to be a PhD but it's looking at documents, budgets, speaking to officials and beneficiaries and finding out what is really going on. Once you have those facts and figures that you can get a better workshop. It goes back to what the first or second group says. You need on going work. Track down growth.
- Netherlands – looked a lot at revenue. Revenue is usually of more interest in developed countries because benefits are given through the tax system. Revenue can be looked at in developing countries but not too much in personal level, more about VAT, company tax. But if you are in a country like Japan, you'd like to look at both revenue and expenditure side. Developing countries, expenditure is probably where you want to put effort.
- Gender budget makes more sense – has 10 country stories both developed and developing countries. More detail than the one page. It contains around 10 pages on each country.

Discussion

- What do you mean by gender responsive budget and design? National policy?
 - I was thinking more at the line ministry level. Has the GRB changed a line agency policy? More usually seen in a government initiative than an NGO initiative.
 - If we look at this in more detail, there wasn't really policy design and government. But that is what government-based initiatives should do. Changes in the budget. Reporting is one step and it's a good step because those outside can see what's happening. But in policy changes that you have something happening in the ground.
- 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. E.g. Mexico – program budget for UNDP for violence against women. But that is packaged as health issue in Mexico. It would be good to have update on the impact. Developing countries – focus more on expenditure. That is true but developing countries are also looking - not just budgets generated locally but also looking at flow in terms of trade and debt. Now, some of the countries doing GSB now looking at larger envelope of financial floors coz implication on national budgets.
 - Also revenue issues like user fees?
- Today was really an introduction. Backgrounds, Kalyani, me, country studies, some countries outside the region. This is an opening act to say this is an enormous area we are tackling. Tomorrow we focus on particular parts of it.