Chapter – Three

REVIEW OF
LITERATURE AND INITIATIVES
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There has been a gradual shift in the way women are perceived within development thinking from that of being victims and passive objects to independent actors. During the 1950s and 60s, the welfare approach laid emphasis on reproductive roles of women as mothers and homemakers, in which women are economically dependent on the male breadwinners [ILO, Briefing Kit Gender Issues in the World of Work, 1995].

In the early 1970s, researchers began to focus on the impact of development and modernization strategies on women and this led to the use of Women In Development [WID] concept [ILO, Gender, a partnership of Equals, 2000]. However, the problem of WID was that it provided women with additional resources but no power to manage these resources and it led to increased workloads and heavy schedules for women and prevented their empowerment. As a result of criticism of WID, the Gender and Development [GAD] approach emerged concentrating on the unequal relations between men and women due to “uneven playing fields” in the 1980s. The term gender focused not only on women as an isolated and homogeneous group, but on the roles and needs of both men and women.

As mentioned earlier, gender responsive budgets date back to the mid 1980s when they were implemented by Australian federal and state governments. These initial exercises were called ‘women’s budgets’ because of their focus on the budget’s impacts on women and girls, but since the late 1990s the terms ‘gender’ budgets, ‘gender budget initiatives’ etc., are used mainly to overcome tendencies to misrepresent ‘women’s budgets’ as separate budgets for women.
This chapter gives a broad overview of the gender budgeting initiatives taken place internationally and in India at national, regional and local levels. Gender budget initiatives are very diverse. They have been initiated by and involved different players. They operate in different contexts. They have varying scopes. Given these diversities and range of players, the attempt is to summarize the representative literature and various operations and practices of gender budgeting initiatives conducted in different countries. However, it is clarified that this literature review does not include all gender budgeting initiatives worldwide. Exclusion of reference to many achievements and activities may be attributed to constraint of time and space.

Given the relative newness of this field, a fairly extensive search for publications was conducted at the libraries and through the internet, using standard search engines. The websites of specific large-scale organisations such as the World Bank, UNIFEM, IMF, etc were also searched for relevant information. It should be noted that the majority of the studies examine the gender budgeting at international level, although there is a growing body of work on the gender budgeting in India at national, regional and local levels.

3.1 CONCEPTUAL FRAMEWORK – INTEGRATING GENDER IN BUDGETS

3.1.1 Overview Material

1. D. Budlender, D. Elson, G. Hewitt, and T. Mukhopadhyay, (Eds), (2002) - This publication aims to inspire government officials, policy-makers, donor agencies, and civil society groups to engage in gender-responsive budget initiatives by demonstrating both equity and efficiency gains. In four sections this book gives the conceptual and theoretical framework, traces the evolution of such initiatives, evaluates the role of different stakeholders, and profiles country
activities, highlighting good practice. Recommendations include the need for broad-based coalitions, sex-disaggregated indicators, the development of tools for revenue analysis, and more work at the sub-national level.

2. **D. Elson**, (1999) - Elson describes budgets as being assumed "gender-neutral" whereas in fact they are "gender blind". She argues that the budget fails to take into account different gender roles, responsibilities and resources leading to gender inequalities in society. One of the major failures of budgets is the neglect of the unpaid "care economy" and recommendations are made as to how this work could be valued or measured, and included in the budget through new ways of collecting and presenting data. *In her another paper* (2001), she briefly reviews different ways to structure a gender budget initiative, and presents some examples of gender budget analysis at different points in the budget cycle, drawing on the experience of budget initiatives in different countries. She also outlines a framework for gender analysis of budgets, relating inputs to activities, outputs and impacts.

3. **F. Sarraf**, (2003) - This paper examines the gender-responsive government budgeting and the extent of its implementation by national governments both in advanced and developing countries. The paper also stresses that gender budgeting to be fully effective, obstacles such as lack of appropriate budget classifications, gender disaggregates data in most countries need to be addressed.

4. **G. Hewitt**, (1998) - The report discusses the experience of the 'Engender Budgets' programme, a Commonwealth Secretariat initiative to integrate gender into national budgets. A methodological framework is developed to incorporate gender issues into national budgets, which includes a set of tools and policy options. Experiences from the pilot project in South
Africa and Sri Lanka are discussed along with the plans for Barbados.

5. **H. H. Balmori.** (2003) – First, the report examines the gender-blindness of the economic frameworks that lead to gender inequality and then makes a case of what is gender budget initiative and how can it reduce gender inequality prevailing world wide. It also highlights tools of GBI implemented in practice i.e. inside-outside government and recommends strategies useful for successful implementation of gender budgeting within the country.

6. **K. Bellamy.** (2002) - this background paper gives an overview of GBI. It highlights the benefits of GBI, actors involved in the process, policy areas covered by GBI and in the last it draws some country initiatives within council of Europe.

### 3.1.2 Public Expenditure – Public Revenue

[Benefit Incidence, Tax Incidence, User Fees, Tax reforms]

1. **D. Elson.** (1999) – The author offers some options for the integration of a gender perspective into fiscal policy, which is one of the most important areas of macroeconomic policy. The focus is on the national budget with the main emphasis on public expenditure. A wide range of possible options is examined in this paper, which may be selected according to national circumstances.

2. **I. Palmer.** (1995) - This article looks at how public finance can be designed in a more gender-sensitive way. It is argued that conventional macro-economic policy design has ignored the way in which gender relations result in distortions caused by biased and absent markets. A new approach to macro-policy is emerging in some international organisations, leading the way for examining taxation and expenditure through a gender lens to reveal how spreading the burden of 'reproduction tax' can
promote the development of well-functioning labour markets and contribute to equitable and sustainable growth.

3. **J. Vandemoortele**, (2001) - This paper starts with the recognition that government commitments to reduce poverty worldwide are not being met, imperilling the well being of millions of women and girls. The reason is that most countries under-invest in basic social services. It reviews two popular policies the governments adopt to provide social services in the face of inadequate resources: introducing user fees; and targeting scarce resources on particular groups or areas. In pointing to the gender-differentiated impact of each of these approaches, it argues for the need to go beyond gender gaps to look at poverty/gender interactions.

4. **K. Barnett, C. Grown**, (2004) - This paper reviews the literature on the gender dimensions of taxation and the implications for tax policy with special reference to developing countries. It also outlines the gender impacts of user charges, which are also a source of government revenue. It summarises current tax policy debates and issues, and discusses methodologies and tools for gender revenue analysis.

5. **P. Glick, R. Saha, and S. D. Younger**, (2004) - The report presents and uses two main empirical methods: benefit incidence analysis, and econometric analysis of the demand for public services. The report explores the extent to which these methods can shed light on the impact of public expenditure on gender and income equity, both conceptually and in practice through the application of the methods to data from nine developing countries. It describes methods that are useful for gender-focused analysis of public expenditure incidence by reviewing the existing evidence on the incidence of public expenditures by gender and welfare status. It presents new econometric analyses of the demand for public
services disaggregated by gender, using detailed data from two of the countries in sample, Madagascar and Uganda.

6. *S. Esim*, (2000) - The paper focuses on expenditure and revenue instruments of fiscal policy as strategic entry points for engendering macroeconomics. It reviews research tools, benefit incidence; time use studies and tax incidence; user fees and their applications to gender budget analysis. It is argued in this paper that they are appropriate tools that can be used more extensively for analyzing the impact of government budgets on poverty and gender inequality.

7. *S. Himmelweit*, (2001) - This paper examines tools for a gender impact analysis of taxes and benefits. Since a full impact assessment requires examining policy's direct distributional effects on gender inequalities and also its higher-order impacts on men's and women's behaviour, it must consider which inequalities and behaviours are relevant to the policies being assessed. For tax and benefit policy, the most immediate effects are on incomes, both at the individual and at the household level. The paper shows how tax and benefit policy can be examined for its effect on gender inequalities at each of these levels and gives examples of policies with significant impacts. It concludes with a discussion of individual vs. joint taxation and welfare spending.

3.1.3 Gender Inequalities and Economic Growth

1. *D. Dollar, R. Gatti*, (1999) - In this paper, authors investigate the relationships among gender inequality, income, and growth, using data for over 100 countries over the past three decades. Their primary focus was on gender inequality in educational attainment. The basic story that emerges is that gender equality and economic development are mutually reinforcing.
2. *J. G. Stotsky*, (2006) - This survey examines the implications of gender differences in economic behaviour for macroeconomic policy. It finds that reducing gender inequality and improving the status of women may contribute to higher rates of economic growth and greater macroeconomic stability. Macroeconomic policies should take into account the benefits of reducing gender inequalities, especially in the lowest-income countries where these differences are most pronounced, and should consider the potentially harsher short-term effects of economic austerity measures on women to avoid exacerbating gender inequalities.

3. *World Bank Policy Research Report*, (2001) - Evidence brought together in this report shows a clear central message: ignoring gender disparities comes at great cost to people's well-being and to countries' abilities to grow sustainably, to govern effectively. This report examines extensive evidence on the effects of institutional reforms, economic policies, and active policy measures to promote greater equality between women and men. The report aims to improve understanding of the links among gender issues, public policy, and development, and in so doing to foster a wider interest in and a stronger commitment to promoting gender equality.

### 3.1.4 Various Strategies to facilitate Gender Budgeting

1. *A. Goyal* (2005) - At the outset, the author defines gender budgets initiatives and mentions a few gender budgeting exercises carried out in India to give a background on the approaches in vogue. The paper critiqued the tool of gender budget and an alternative strategy of women's empowerment was proposed in the paper along with a Strategic Map for Women's Empowerment.

2. *A. Norton, and D. Elson*, (2002) - Authors show how a rights-based approach can strengthen pro-poor and gender-sensitive
outcomes from public expenditure management. Starting with a detailed guide to the budget process, they move on to review the conceptual approaches to addressing human rights, entitlements, political accountability and citizenship through the budget process. Seven factors are identified which support citizen accountability and a pro-poor and gender-sensitive focus in the budget. Similarly in her another report, *Elson* (2006) provides a framework for applying a rights-approach to budgets from a gender perspective that defines the requirements of good budget performance in the planning, formulation and execution stages. It also details the elements that require a critical assessment of budget policy making processes, the appropriateness of budget allocations, and the standard principles for non-discriminatory economic and budgets policies. This report draws on the lessons and goes one step further to set out what it means to take an explicit rights based approach to government budgets.

3. **D. Budlender, C. Reyes and M. Melesse,** (2005) – this paper shows how Community-Based Monitoring System [CBMS] can be used to support local-level Gender Responsive Budgeting (LLGRB) initiatives of civil society and local government. This paper suggests how the Community-Based Monitoring System (CBMS) can be used to facilitate gender-responsive budgeting (GRB) at the local level. It describes the purpose and form of GRB and, in particular, LLGRB and suggests how CBMS could be adapted so as to provide added opportunities for LLGRB.

4. **Dr. I. Robeys,** (2005) - This paper tries to give a brief introduction to the capability approach in the context of gender auditing exercises. It describes the differences with standard evaluations to welfare analysis and highlights the importance of human diversity in the capability approach. It also discusses the relevance of the capability approach for welfare policies. Finally, the paper analyses the similarities
and differences between gender audits/budgets and the capability approach.

5. **R. Sharp**, (2003) - the paper outlines the evolution of performance oriented budgets and provides a ‘model’ of how the current system of output and outcomes budgeting works. The main strengths and shortcomings of output and outcomes performance budgeting for gender responsive budgets are examined. It highlights a number of strategies for achieving a more gender aware outputs and outcomes performance budgeting framework. These strategies identify three dimensions to the task of sensitising output and outcomes budgeting to gender involving the significant changes need to be made to output and outcomes budgeting in order to achieve genuine progress towards gender equality.

### 3.1.5 **Fiscal Decentralisation - Globalisation**

1. **D. Elson**, (2004) - This paper considers the inter-relation between, on the one hand, attempts to make public finance more gender-equitable; and on the other, the fiscal squeeze produced by some aspects of globalisation. Elson examines the weaknesses and strengths of GBIs as they seek to promote gender equality in the diminished national fiscal space; and discusses the changes in global governance that are needed if efforts to make public finance more gender equitable are to be fruitful.

2. **L. S. Chakraborty and A. Bagchi**, (2007) - Authors provides an overview of GBIs within the framework of decentralisation process in South Africa. The paper critically evaluates the initiatives on gender budgeting in South Africa at national and sub national levels and looks into the fiscal decentralisation process through a gender lens. In her another paper, related to India on the same topic, **Chakraborty** (2007), seeks to provide the nascent experiences of fiscal decentralisation and local
level gender responsive budgeting in India. It critically reviews the process of fiscal decentralisation through a gender lens at the aggregate level and examines experiences in three states where fiscal decentralisation has been comparatively more effective, viz., Kerala, Karnataka, and West Bengal.

3. **S. Sequino, and C. Brown**, (2006) - This paper reviews the evidence of gender effects of globalization in developing economies. It outlines a set of macroeconomic and trade policies to promote gender equity in the distribution of resources. It suggests that while liberalization has expanded women's access to employment, the long-term goal of transforming gender inequalities remains unmet and appears unattainable without regulation of capital, and a reorientation and expansion of the state's role in funding public goods and providing a social safety net.

### 3.2 CASE STUDIES OF GENDER BUDGETING

#### 3.2.1 Case Study Collections

1. **D. Budlender and G. Hewitt**, (2002) - Building on the overview given in Gender Budgets Make Cents, this volume of case studies gives practitioners' accounts of the challenges and opportunities of gender budget work across Africa, Latin America, East and South-east Asia, Europe and the Pacific. The strongest message from this book is that whilst it is important to learn from other initiatives, there is no one single way to do gender budget work – each successful initiative is shaped to the social, cultural, political, and economic context.

Whilst all initiatives see that the ultimate aim in their work is to mainstream gender into all aspects of the government budget, there is often a decision to focus down, for example on particular sectors or on gender-targeted expenditure. In addition to covering case studies from the Philippines, Rwanda
and the UK, the book features initiatives from Andean region, Australia, Korea, Mexico and Scotland.

2. **D. Budlender** - The report reviews existing gender budget initiatives so as to provide the basis for the redesign and development of an effective programme to support gender budget work at country level. The report is divided into two parts. Part 1 is largely descriptive, and gives a brief description of what has happened in different countries. They point to significant differences between countries in terms of things like scope (sectoral, national or sub-national, revenue and/or expenditure), nature and range of role players, tools, dissemination, objectives, and – most importantly – political context. Part II is more discursive. It draws on the descriptions of Part 1 to address the issues listed in the terms of reference.

3. **D. Elson, (2000)** - The paper introduces the concepts and practicalities of GBIs, describing how they can help programmes aimed at gender equality that are currently failing through lack of resources. The examples cited in this show local, national, and international initiatives to promote gender-sensitive budgets, with a distinction between those working within government, and those initiated by civil society organizations. These range from the cross-country work of UNIFEM and the Commonwealth Secretariat programmes, to the women’s budget initiatives in Australia and South Africa, to campaigns such as the Mazdoor Kisan Shakti Sanghathan (MKSS)-Right to Information Campaign in India (Box - 3.1). It also makes some general conclusions over the best location of GBIs, the importance of advocacy, the need for technical knowledge, and the importance of combining support from both government and civil society.
BOX - 3.1

**Right to Information Campaign in India**

A mass-based organisation called Mazdoor Kisan Shakti Sanghathan (Movement for the Empowerment of Peasants and Workers) or MKSS, in one of India's poorest areas, seems to have given new meaning to the demand for the right-to-information in the context of development. Since 1990 MKSS has sought to ensure transparency and accountability in development projects of the government at the panchayat (the lowest local government unit). They now convene public hearings (jan sunwayi), which elected officials and local government officials are invited to attend, to address discrepancies in official records of expenditure and villagers' own experiences as labourers on public works projects, as applicants for anti-poverty schemes and as consumers in ration shops.

*Source: Jenkins and Goetz, 1999*

4. **K. Judd (ed),** (2002) - This book is a compilation of papers of the conference attended by ministers, experts, parliamentarians, civil society actors from 48 countries around the world and high-level policy makers from international institutions. It reflects both the diversity and the common themes in gender budget initiatives. The first section presents current concepts, tools and analysis; the second section summarizes experiences of gender budget work in a variety of countries; the final section presents statements of political commitment for gender budget initiatives by representatives of governments and of donor agencies.

5. **N. B. Sugiwama,** (2002) - This report first explains the concept of gendered budget analysis. The report then presents case studies from projects in Brazil, Mexico, Chile and Peru. In each of these countries, researchers and advocates have attempted to influence a debate around policy priorities and to assess the impact of government spending on men/boys and women/girls. Their methods have varied: some have participated in the budget process, others have analysed municipal expenditures, while still others have influenced media to highlight "invisibility" of women in the budget. The last section of the report outlines some early lessons from
these country experiences and highlights opportunities and barriers to future work in this area.

6. **N. Cagatay, M. Keklik, R. Lal, and J. Lang**, (2000) - This conference report brings together accounts of budget initiatives from around the world that are people-centred, pro-poor (India, Porto Alegre in Brazil, Bangladesh, and Canada), and gender-sensitive (Australia, the Philippines, and South Africa). These initiatives have sparked public debates on gender inequality and poverty issues and have shown how the voices and interests of women and poor people can influence public budgets. Often these have led to more effective revenue collection and spending and have reduced corruption by increasing transparency and accountability in public finance.


### 3.2.2 National, Regional & Local Experiences

Gender budget studies have quickly come into vogue and many scholars, NGOs, State governments etc., have undertaken the exercises in India. Most of these studies are UNDP supported or UNIFEM funded.

1. **India**

   a. In India, *Seeta Prabhu and Kalyani Menon* (2001) made the first attempt at an analysis of the union budget through gender lens. This was a preliminary effort with not much thought put into devising a suitable methodology but it drove
home the point that the union budget of the year had little to offer women.

b. A workshop was organised by Sachetana, a Kolkata based women’s organisation in collaboration with the Jadhavpur School of Women’s Studies to clarify the ideas about the concept of gender budgeting and its applicability in the south Asian context (Banerjee, Sinha 2002). Banerjee reflects the ideas developed in the workshop in a paper under this rubric (Banerjee 2003).

c. The National Institute of Public Finance and Policy (2001) was first to carry gender budget analysis. The institute, in its analysis of union government budgets, developed a useful model for a gender wise allocation of government expenditure. The categories – women specific, women prone, women component that the NIPFP had adopted from the South African model are very useful.

d. In their study, Banerjee and Roy (2003) did a comparative study of the budget trends in 14 major states of India along with a detailed analysis of West Bengal budgets for some recent years. This provides a more meaningful way of categorising various budgetary schemes by focusing on the possible aims that the state tries to embody into its policies for women.

e. DISHA (Development Initiative for Social and Human Action) looked at the pattern of government spending for the period 1995-2000 in Gujarat; their focus was chiefly on expenditure for calamity relief, primary education, food and housing (Box – 3.2).

f. The Institute of Social Studies Trust (ISST) in Bangalore made a novel effort to generate data about the actual needs and preferences of women at the grass roots and to build budgets from below (Bhatt 2003). Singamma Sreenivasan Foundation
in Karnataka (Devaki Jain and A.S. Bhatt) attempted district level gender audit and gender budgeting exercises.

g. Research Centre for Women Studies, Mumbai traced the administrative route of the Employment Guarantee Scheme of the Maharashtra government (Krishnaraj et al 2003).

**BOX - 3.2**

**Raising Awareness as a First Step to Changing Budgets**

DISHA – a grassroots organisation in Ahmedabad, India – began to see the need for budget analysis when it lobbied the government to raise the wage rate for 1 million tribal Tendu leaf-plucker women, to regularise the land rights for tribal forestland cultivators, and on other issues relating to the gender welfare of communities living in Gujarat’s tribal areas. With each struggle, a realisation grew: unless DISHA had information on the money spent by the national and state governments, it would be difficult to fairly represent the interests of tribal development. Eventually, this realisation forced DISHA to learn how to analyse the state budget.

*Source: (Centre for Budget Analysis and Policy Priorities, DISHA, India. Cited by the International Budget Project 2001: 5)*

h. The UNDP had launched some sectoral studies in Gujarat (D. Mahadevia, V. Khawas, 2004) and Maharashtra (A. Parikh, S. Acharya, M. Krishnaraj, 2004) in addition to panchayat planning in Kerala (M. Eapen, 2004) and an impact review of recent policy changes on home based workers.

i. Vibhuti Patel (2003; 2007) from the University of Mumbai has gone through all the plan documents to see in each case the allocation for women and the perspective behind it.

j. Darshini Mahadevia has done similar exercise of analysing government budget of Gujarat State from gender perspective for the year 2000-01.

k. The Institute of Social Studies Trust (ISST), New Delhi [November 2002] looked at the Delhi and Himachal Pradesh budgets through gender lens and the reach of the Public Distribution System in Delhi slums and health sector in Himachal Pradesh. The ISST has made a significant attempt to
build budgets from below by encouraging village women to articulate and concretise their demands from the government.

1. Dr. Jyoti Parikh of Integrated Research and Action for Development (IRADe) [Gender Budgeting – Energy] advocates gender budgeting in sectors like energy, which are gender neutral.

m. Y. Mishra, B. Jhamb, (2007) scrutinise the pool of money available to women as per the gender budgeting statement in the Union Budget 2007-08 through three distinct lenses-sectoral, human rights and those of women most marginalised and vulnerable.

n. L. S. Chakraborty (2003) did a macroscan of Union Budget 2003 from a gender perspective and attempts the gender-sensitive analysis of Expenditure Budget 2003 in comparison with the budgetary allocations of preceding eight years (that is, 1995-96 to 2002-03).

o. Goetz, A-M and Jenkins, R. [2002], in their paper, shows how groups in India hold governments accountable for their spending and the delivery of public services. The paper cites examples of Kerala and Rajasthan.

Apart from the above, there are number of experiences at international level few of which are as follows:

2. Action For Development, (2005) - This report presents a gender analysis of the situation, development plans and budgets for 2003/2004, for Tororo District Local Government and two Sub Counties of Nawanjofu and Mulanda. The analysis focuses on two sectors- Production and Marketing, and Education. Overall, the report shows that in Tororo District, women and girls are still more disadvantaged when compared to men in terms of access to resources, services and opportunities.

4. Similar effort has been made by *B. Krug, and I. van Staveren,* (2001) - Writing in South African context they argue that women need to be part of the process by which governments are held to their policy commitments. This paper shows the importance of looking at sector budgets such as energy and transport that are assumed to be “gender-neutral”, as well as health and education.

5. *Dr. K. Rake,* (2001) - The paper explores how gender budget initiatives might operate both to reveal and redress gender inequalities across the paid and unpaid economies in UK. The paper talks of two case studies from the UK, which serve to demonstrate both the form that a preliminary gender analysis might take and the risks of operating without such an analytical perspective. The different tools with which a gender budget may be achieved are examined and distinctions drawn between the many types of initiatives that exist.

6. *Institute for Integrated Development Studies* (IIDS), (2002) - The basic objective of this study is to conduct an appraisal of the budgetary process, budget allocation, implementation and its outcomes in Nepal in a gender perspective. For in-depth analysis, agriculture, education, and health sectors have been selected as examples. It recommends measures for engendering the budgetary process as a whole.

7. *L. S. Chakraborty,* (2003) - The report provides an analysis of selected gender indicators with regard to education, health,
nutrition and labour force to understand the capability deprivation across gender in the socio-economic scale of Sri Lanka. It provides an accessible analysis of the key trends in National Budgets of 1999-2003; and attempts a gender-sensitive analysis of the allocations in National Budget 2003 in comparison to earlier budgets since 1999.

8. **L. Demery, (2001)** - This paper shows how benefit incidence analysis of public spending can incorporate a gender perspective, looking at education spending in Côte d'Ivoire (1995) and health care spending in Ghana (1992). In Côte d'Ivoire, on average, males gained two-thirds of the benefits and females only one-third. The disparity was greater in poor households. In Ghana, while females in more affluent households gained more than males from hospital services, in the poorest households, females gained one-third of the benefits while males gained two-thirds. These outcomes result from the interplay of decisions within households and decisions about how to provide different public services.


### 3.2.3 Country Initiatives

The following Gender Budgeting country initiatives highlight some pioneering work in different countries, using different approaches. The nature of the gender budget work varied from country to country. Some were co-ordinated and led by governments and others by civil society agencies. In a small number of countries, a parallel and complementary dual-track approach, both government and civil society activities, was used, with connections between the separate initiatives.
Experience has shown that gender budget initiatives are most effective when the Ministry of Finance (due to its role in the budgeting process) takes the lead in a government initiative - ideally with close engagement with the Ministry for Gender or Women's affairs.

a. **Australia** - The first gender budget exercise was undertaken in Australia in 1984. It resulted in a comprehensive analysis of federal expenditures (but not revenues). However this effort was shut down in 1996.

b. **Europe** - there are government initiatives of varying scope and sustainability, at the national level in France [2000], Belgium, the Nordic countries, Ireland and UK.

c. **India** - In India, a special reference in the budget speech for 2000-01 pertaining to the access of women to national resources marks the dawn of gender-sensitive budgeting. Female parliamentarians are taking a leading role to raise these initiatives at the parliamentary level. At present the budgets of 22 states of India are implementing Gender Budget Initiatives.

d. **Ireland** - Gender impact assessment is incorporated in the implementation of the National Development Plan, which is a multi-year expenditure plan starting in 2000. The government has drawn up gender impact assessment guidelines to guide the exercise.

e. **Latin America** - Chile has introduced gender analysis into the process by which department bid for funds from the national budgets, while in **Mexico** analysis has been done of the budgets of the Ministry of Social Development and of Health.

f. **Namibia** - Staff of the Ministry of Finance worked with consultants from the Swedish International Development Agency (SIDA) to produce an analysis of selected portfolios for the 1998 National Budget.
g. **Pakistan** - In 2005, the Federal Ministry of Finance launched the Gender Responsive Budgeting Initiative (GRBI) Project with the support of United Nations Development Programme (UNDP) and its cost-sharing partners to develop skills to prepare, review and analyse budgets through a gender lens; promote policy and resource allocation with a gender perspective; and build advocacy skills of the Government of Pakistan and civil society organizations in gender budgeting.

h. **South Africa** - During 1997, the South African government agreed to initiate gender-sensitive budget analysis from within the Department of Finance, as a pilot for the Commonwealth initiative to engender macro-economic policy.

i. **Sri Lanka** - This country joined the Commonwealth countries pilot project on gender and macroeconomic policy in 1997. The Department of National Planning coordinated its initial gender-sensitive budget exercise. It focussed on the portfolios of health, education, public sector employment, agriculture, industry and social services.

2. **Parliamentarians**

   In some countries parliamentarians have provided the political leadership for a GBI. The Forum for Women in Democracy (FOWODE), a civil society organization (CSO) etc., established by women MPs has spearheaded the GBI in **Uganda**, which began in 1997.

3. **Civil Society**

   a. **Chile** - Chile has gender budget initiatives in both civil society and within government.

   b. **Canada** - Members of the Centre for Policy Alternatives, a social justice research group, are developing a gender-sensitive budget as part of the Centre’s annual Alternative Federal Budget.

   c. **Tanzania** - The NGO, Tanzania Gender Networking Program [1997], is leading a coalition of NGOs. In the first year analysis
focused on health and education, two key sectors deemed critical by the poor women and men who are the groups' primary constituents.

d. **United Kingdom** - Another NGO initiative was the formation of the UK Women's Budget Group in 1989, which was instrumental in encouraging the Government to commit to a gender budgeting approach.

4. **Government, Civil Society and Parliamentarians**
   
a. In **Malawi** there was a strong collaboration between NGO and the government to do gender sensitive budgeting in the country.

   b. **South Africa** has two different types of gender-sensitive budget analyses. The Women's Budget Initiative (started in mid-1995); a joint effort of parliamentarians and non-government organisations was funded by international donors. The government's initiative has received support from the Commonwealth Secretariat.

   c. **Uganda** - The strong parliamentary Women's Caucus, and the affiliated NGO Forum for Women in Democracy (FOWODE), have taken the lead in initiating a gender budget exercise [1997].

   d. **United Kingdom** - The Women's Budget Group, an NGO consisting of researchers and activists, is seeking to put a gender-sensitive budget analysis on the public policy agenda.

5. **Regional and Local Governments**

   The national budget does not tell the full story particularly as regards service delivery. An increasing amount of gender budgeting work is being done at the sub-national level, encouraged by the international trend to decentralise budgeting functions and power.

   a. **Chile, Mexico, Peru, the Philippines, South Africa, Tanzania, Uganda and Spain** (in the Basque Country) are the countries that have initiated work at this level.
b. Of particular interest are the UNIFEM-supported participatory budget initiatives running in Latin American countries and in India.

c. In Latin America, the regional chapter of the International Union of Local Authorities (IULA) has undertaken a study on "How to apply a Gender Perspective in the Budget for Development Planning, Health, Education and Environment".

d. The Tanzanian and Ugandan initiatives have obtained information from, and discussed issues with, ordinary people.

e. Rajasthan, in India had decided to carry gender budgeting auditing of state governments budgets on experimental basis in six departments for the year 2005-06.

f. In the year 2007-08, the first ever Gender Budget document was presented at the Legislature in Karnataka with a hope to improve the sensitivity to address the issues which concerns women.

g. Orissa - Mahila and Shishu Desk- Initiated in March 2005. To provide round the clock service to women and children in distress. 100 helpdesks have been established. Desks will coordinate with Family Counselling Centres, Short Stay Homes, Swadhar Homes, Help lines, Child lines, Legal Aid Cells and Health Department.

h. Similarly, the Asia Foundation’s initiatives in the Philippines and Indonesia work with locally organised women and leaders.

i. There have also been a number of complementary ‘people centred’ or ‘participatory’ initiatives developed by civil society and governments throughout the world, including Brazil, Canada, Bangladesh and India.

j. In Europe there are government initiatives at the regional level like in Scotland, the Basque country and Emilia Romagna.
3.3 GENDER BUDGETING INITIATIVES – PRACTICAL ASPECTS

There are somewhat fewer studies and reports that document the problems/practicalities/challenges that are faced during the implementation of GBIs in various countries.

1. C. Grown, C. Bahadur, J. Handbury, D. Elson, (2006) - The paper argues that the MDGs have not yet been incorporated into operational planning within governments or international organizations because of weak link between the policies and the investments needed for their implementation. Using country-level data, the paper estimates the costs of interventions aimed at promoting gender equality and women’s empowerment in Bangladesh, Cambodia, Ghana, Tanzania, and Uganda. It then uses these estimates to calculate the costs of such interventions in other low-income countries. Finally, the paper projects the financing gap for interventions that aim directly at achieving gender equality, first for the five countries, and subsequently for all low-income countries.

2. C. L. Morna, (2000) - The paper first gives brief introduction of GBI and also through country examples it explains several different kinds of institutional arrangements for gender budgeting. The paper highlights important successes of GBI, ranging from actual expenditure re-allocations, opening traditionally secretive budget processes, much greater transparency and accountability. The challenges confronted by these various initiatives are also summarized.

3. D. Budlender, (2004) - The key question addressed in this paper is: How does what gender-responsive budget (GRB) initiatives have done in practice compare with the claims and expectations about what they can achieve? The paper deals with three issues: first related to budgets and their relationship to conceptualizations of the economy and economic and social policy, second related to gender as a critical variable that structures the economy and society,
alongside other axes of difference such as race, class and age and third related to policy- and budget-making as a process. The different sets of issues are often related to each other, and there is thus some overlap between the sections. The paper has tried to illustrate that one of the reasons for this apparent failure is the great diversity in GRB initiatives.

4. **J. G. Stotsky, (2006)** - the paper talks about the experience to date with “gender budgeting,” which has been mixed. To become more useful, gender budgeting should be integrated into budget processes in a way that generates tangible improvements in policy outcomes. To enhance the value of gender budgeting, additional research should focus measuring the differential incidence of fiscal policies by gender and on the benefits of reducing gender inequalities. The experience with gender budgeting suggests that even initiatives adopted with enthusiasm may fall by the wayside if the process appears to produce more added work than added value.

5. **J. R. Bartle, (2002)** - The paper first discusses in brief what GBI is, its origin and few country initiatives. It then highlights some of the difficult analytical issues raised by gender budgets. For example breaking down any of Government revenues by gender either requires disaggregated data which in some cases is not possible to calculate or more difficult to calculate. Similarly in a gender analysis of expenditures, a critical distinction is between the impact of the expenditure and its incidence. This type of analysis could be done, but to do it right would require looking at programs in isolation, but looking at one programme at a time is antithetical to the very notion of budgeting.

6. **N. Banerjee, (2004)** - The paper mentions that the exercises in gender based budget analysis in India have so far been confined largely to the expenditure side and these too have been limited to a few, very specific heads within the budget. It
is noted that for gender budget analysis to be complete, it is necessary also to find out the share of women and men in the total collection of resources for the annual budget. The limitations in respect of data availability for such an exercise are also pointed out and need to conduct a survey of a large sample of persons regarding pattern of their consumption of commodities and services that are liable to taxation and/or are sold by the state.

7. R. Sharp - This paper posits that three guiding goals of GRB viz. raising awareness of impacts of budgets, accountability of government policies and policy commitments to gender equality, are characterized by interdependent and hierarchal relationships that underpin the transformative character of gender responsive budget exercises. It argues that gender mainstreaming and other governance discourses that share common transformative goals should be explored as part of a strategic approach to choosing appropriate gender responsive budget strategies and models and developing new ones.

3.4 MULTILATERAL / BILATERAL ORGANISATION / NGOS AND GENDER BUDGET

Gender budget work around the world has been supported by a number of external agencies. Below is the summary of such organisations' activities in promoting gender budget initiatives (Sarraf 2003: 15, 18-22):

1. The *Asian Development Bank* is providing technical assistance to pilot a GBI in the Republic of the Marshall Islands and the first youth budget initiative in Samoa.

2. The *Commonwealth Secretariat* supported the first large scale pilot of GBI in the second half of the 1990s in commonwealth countries. The Secretariat has been a leader in the development of frameworks for understanding the equity and efficiency rationales for GBIs and the gender disaggregated
expenditure tools of analysis. The Secretariat’s findings have been published in numerous documents. The Secretariat has formed a partnership with UNIIFEM and the IDRC to carry forward the work on GBIs.

3 Forum for Women in Democracy (FOWODE) has been implementing a gender budget project since 1999 in Uganda. FOWODE’s gender budget initiative has so far spread to other organisations in Uganda. Apart from leading a national coalition on gender budgeting, FOWODE is spearheading the formation of an East African Gender Budget Network. FOWODE have so far trained in Kenya, Rwanda, South Africa and Malaysia.

4 International Development Research Centre (IDRC)-Canada supports GBIs by drawing on the capacity of its Micro Impact of Macroeconomic and Adjustment Policies (MIMAP) Programme, begun in 1990, which connects developing country researchers, policy officials, NGOs and international experts in an effort to design better development policies through research and dialogue.

5 The Organization for Economic Cooperation and Development (OECD) has initiated a process of collecting data from its member countries on the extent and scope of gender perspective in their budgeting systems. It also supports a high level conference for governments’ worldwide promoting gender responsive budgets.

6 The United Nation’s different departments and organizations, including the Division of the Advancement of Women of Department of Social and Economic Affairs, and the United Nations Development Program have produced publications, commentary and given assistance to a number of countries.

7 United Nation’s Development Fund for Women (UNIFEM). In collaboration with the Commonwealth Secretariat and IDRC,
UNIFEM is executing a global programme that is providing technical assistance to governments and civil society in analysing budgets from a gender perspective and using this analysis to formulate more gender responsive budgets in 20 countries in Asia, Africa, Latin America and the Caribbean. It also seeks to further develop gender disaggregated tools of expenditure and revenue analysis and to support strategies for women’s participation in economic decision-making through their engagement in budgetary processes and holding governments accountable for their commitments to women’s rights including CEDAW and the Beijing Platform for Action.

The Wales Gender Budget Group (WGBG) is an independent network bringing together people from organisations that have a common interest in the promotion of gender equality through the gender budgeting process. The WGBG aims to promote gender equality in Wales through the effective use of gender budget tools in any policy decision-making and processes. The WGBG works closely with other gender budgeting groups in England and Scotland, including the Women’s Budget Group, which works on a UK and international level and has gained extensive access to policy makers especially within the Treasury.

The World Bank has included gender promotion and equality issues in its Public Expenditure Review (PER) work as well as its Poverty Reduction Strategy Papers (PRSPs). In both cases, however, there is a need for developing more specific tools to facilitate the implementation of GBIs. As part of the Public Finance, Decentralization and Poverty Reduction Program, the World Bank is conducting ongoing research to examine the role of gender-responsive budgeting in promoting a well-designed system of intergovernmental fiscal relations as well as undertaking the development of a learning module on gender responsive budgeting.
Apart from above, the Asia Foundation, European Commission, Ford Foundation, Oxfam-Canada, Swedish International Development Cooperation Agency (Sida), UK Department for International Development (DFID) also promotes GBIs at different levels. The IMF has also recently produced a Working Paper on the topic gender budgeting (Sarraf, 2003).

3.5 TOOLS, GUIDELINES, MANUALS, HANDBOOKS FOR GBI

There is no blueprint or magic formula for gender budget analysis and the formulation of gender-sensitive budgets. The tools, guidelines and training materials featured below help to share existing approaches to building capacity from which others can build, tailoring to their own context.


2. Centre for Democracy and Development (2005) - This handbook explicates the concept of budget, the meaning of budgeting and various types of budget. It also examines the meaning, origin and importance of Gender Budget Initiatives, Policy and Legal Frameworks of Budgeting, the Budgeting Process, Budget Analysis and Case Studies of Due Process in Budgeting: Tanzania, Sri Lanka, Rwanda, Mexico, South Africa and Philippines.

3. Astrida Neimanis - This handbook is designed specifically for policy-makers who are not experts in gender issues and also for other groups concerned with mainstreaming such as UNDP programme staff, non-governmental organizations and advocacy groups, students, gender focal-points and gender
experts. The handbook is divided into two parts: Part I provides 10 steps for Integrating Gender into the Policy-Making Process and each stage are described with the help of various tools, checklists and exercises. Part II—Gender Briefs: A Sectoral Approach to Mainstreaming highlight the main “gender issues” in each area, the main arguments for gender mainstreaming in this area, as well as possible indicators of progress and entry points for action.

4. Development Assistance Committee (DAC), (1998) - The DAC Expert Group on Women in Development, (renamed the DAC Working Party on Gender Equality in 1998) has drawn together a set of practical guidelines for advancing the goals identified by the OECD Development Assistance Committee and by the Beijing Platform for Action (1995) with respect to gender equality and the empowerment of women. There are two basic sections in the document. The first contains a number of discussions of key issues, questions and themes (in alphabetical order). A list of documents is included to encourage readers to make use of the growing literature coming from gender equality advocates, academics and development co-operation agencies themselves. The second section provides sample references by theme with no discussion.

5. D. Budlender & R. Sharp with K. Allen, (1998) - This practical document covers practical stages for the stakeholders to implement gender-sensitive budget in their country in initial stage. The document divided into seven sections includes some theory, examples of work by experts such as academics, policy-makers and practitioners, and case studies showing good practice. It covers the background, theory, and general methodology of gender budget and outlines the general tools used in gender budget analysis with case studies of how the methods can be applied to different departments. It gives a
detailed plan of how to prepare an initial gender-sensitive budget statement, focusing on breaking down all departmental expenditures and revenues into three key areas for each: i.e. specifically targeted expenditures on women and men, equal opportunity expenditures, and general or mainstream budget expenditures. In last it explains that a practical approach to engendering budgets is to select a limited number of portfolio/ministries or sectors to work with initially. It therefore concentrates on tasks, data needs, and planning.

6. **D. Budlender and G. Hewitt**, (2003) - The guide provides background information on GRBs. It includes a definition, a description of what these initiatives entails, a list of countries where work has taken place and examples of the diversity of experiences. It provides information on what a government budget is and the 'when, how and who' of its creation and implementation. Case studies are also included, as well as suggestions on how to access resources. In the last it looks at how the three-way categorisation developed in Australia and the five-step approaches developed in South Africa are applied.

7. **D. Elson**, (1999) - Diane Elson’s six tools are the most commonly referred to of all frameworks for conducting GBIs. Tool sheets for each of the following are featured in the Commonwealth Secretariat Gender Budget Initiative pack. In some cases a seventh tool, disaggregated tax-incidence analysis, is included. In these sheets each tool is described in terms of instruments, examples, institutional stakeholders and implementation.

8. **G. Sen**, (1999) - This manual is part of the Gender Management System Series, which provides tools and sector-specific guidelines for gender mainstreaming. This manual addresses the conceptual basis and practical steps for mainstreaming gender in Commonwealth government Ministries of Finance. It includes detailed discussion of the
changes that have occurred in the role and influence of Ministries of Finance over the last two decades, and of how gender can be located within the work of Ministries of Finance. It examines some of the institutional and attitudinal barriers to mainstreaming gender within Ministries of Finance, and offers recommendations for action.

9. *Guide to Developing a UNDP Country Gender Briefing Kit*, (2001) - The content is designed to provide as a guide for UN staff with some of the necessary knowledge and tools to integrate gender issues into their work. The briefing kit can be tailored to the particular needs of Country Offices and they are encouraged to adapt the materials or modify according to local needs. This guide has been designed in two parts—one for information in the national context, and secondly a section on gender information in an international context. There are some generic materials that have been included in the second part of this kit that deals with international issues relating to gender and women's issues.

10. *G. Hewitt*, (2001) - This paper briefly reviews the history of gender responsive budget initiatives, focusing on those supported by the Commonwealth Secretariat. Drawing on these experiences, it first highlights the main tools for analyzing budget expenditure from a gender perspective, explaining what each of them is designed to show and the objectives each might be best used to achieve, and giving examples of how each has been used effectively in different countries to improve the efficiency and equity outcomes of public expenditure. It then looks briefly at the kinds of revenue tools that are being developed and their utility for different objectives.