GENDER RESPONSIVE BUDGETING

MANUAL FOR TRAINERS

Bratislava, 2005

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This is UNDP Manual on Gender Responsive Budgeting that has been produced within the framework of the Global project "Gender Responsive Budgets: Investing in Poor Women to Reach the Millennium Development Goals," funded by the Japan Women in Development Fund and administered by UNDP Bureau for Development of Policy (BDP).

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This version of the UNDP Manual has a specific reference to Central and Eastern Europe and the CIS region.

UNDP Regional Centre for Europe and the CIS based in Bratislava closely cooperated with BDP and UNDP Country Office in the Russian Federation to make this tool available, to further advance the concept of gender
budgeting in the region.

For further information, visit the website at http://europeandcis.undp.org, or http://gender.undp.sk and/or contact the UNDP Regional Centre for Europe and the CIS, Grosslingova 35, 811 09, Bratislava, Slovak Republic,

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Introduction:
The history and purpose of this manual

From 17-20 May 2004, close on thirty people participated in a regional training of trainers (ToT) workshop in gender-sensitive budgeting held in Moscow at the Academy of Public Administration under the patronage of the President of the Russian Federation. The workshop was organised by the Bureau for Development of Policy of the United Nations Development Programme (UNDP) based in New York in cooperation with the Regional Centre of the UNDP in Bratislava and the UNDP Country Office in Russia.

Participants from close on twenty countries of the Commonwealth of Independent States (CIS), Central and Eastern Europe (CEE) and the former Yugoslavia attended the workshop. Participants came from Albania, Armenia, Belarus, Bosnia & Herzegovina, Bulgaria, Georgia, Kazakhstan, Latvia, Moldova, Montenegro, Romania, the Russia Federation, Tajikistan, Ukraine and Uzbekistan.

The aim of the workshop was to create a regional pool of people who would be able to act as trainers and resource people for gender-responsive budget (GRB) initiatives in the region.

Very few of the participants had prior experience of GRB. However, virtually all participants had a background in gender. Many had experience in training or lecturing (although not necessarily in participatory methods). Some participants came from government, some from civil society organisations, some from academia, and some from the UNDP country offices.

This manual was developed to support participants in using what they learned in the ToT workshop. It is thus designed primarily for trainers and workshop facilitators, although it should also be useful to those who are implementing GRB initiatives. The manual largely follows the sessions of the Moscow workshop, but adds several sessions as well as explanatory and backup material. The manual assumes that the user has training expertise, as well as knowledge of gender issues. It focuses, instead, on skills and issues important for GRB.

Each of the sections begins with an introduction for the trainers and workshop designers. This introduction gives the background to the topic. It also suggests how a workshop session on this topic could be struc-

tured. After the introduction, each section contains some materials, such as short presentations, handout materials and backup information. Where there are presentations, the introductory section includes suggestions as to what the presenter should emphasise when making the presentation. Some sections include a page of 'tips'. These can be given to participants at the end of that session for use in their later activities.

The manual is not intended as a comprehensive document on GRB. That is not possible given the wide and varied potential of GRB initiatives. Each participant at the workshop was provided with their own copy of the Gender & Budgets Cutting Edge Pack cd-rom produced by UNDP in collaboration with BRIDGE at the Institute of Development Studies at Sussex University. This cd-rom contains a wealth of reading and other materials which complement this manual. (Users who do not have a copy of the cd-rom can access the material on BRIDGE's website, at www.ids.ac.uk/bridge and/or order a hard copy of core material from ITDG, 103-105 Southhampton Row, London WC1B 4HH (tel: +44 20 7436 9761 or fax: +44 20 7436 2013). Another source that might be useful is Engendering Budgets: A Practitioners' Guide to Understanding and Implementing Gender-responsive Budgets (by Debbie Budlender and Guy Hewitt, 2003, Commonwealth Secretariat: London). Anyone designing a workshop will also need to add country-specific material.

The Moscow workshop included very little discussion of basic gender concepts. The manual, too, contains very little on this. There are many other sources of this material, and we therefore felt it was unnecessary to include it. The manual also contains very little detail on technical methods of analysis. These methods are better learnt from reading and applying rather than in a workshop setting.

The workshop design must fit the nature of the GRB initiative in the particular country. GRB initiatives can have many different aims. For example, some GRB initiatives aim to have government produce regular gender budget statements which show what they are doing with the programmes and budgets to increase gender equality. Some initiatives focus on increasing public participation – and the participation of women, in particular – in the budget process. Some initiatives aim to use the approach to enhance the gender-sensitivity of government planning and compliance with international conventions. Some initiatives aim to highlight weaknesses in government's approach to addressing gender equality. Some initiatives involve the use of a GRB approach within another exercise, such as designing a new policy on gender-based violence.

Because GRB initiatives have different aims, they can include a range of different activities. Most GRB initiatives will not include all activities, although an initiative should include more than one activity

if it is to be successful. However, an individual workshop will usually focus only on one or two activities. The common activities of GRB initiatives include:

- Research: Usually conducted from outside government, as the basis for advocacy;
- Advocacy: Usually conducted from outside government, but players inside government and parliament might also need to advocate for GRB;
- Monitoring: This is a key role of parliament, but government itself should monitor as part of its management function, while civil society will want to monitor budget implementation;
- Training: Training can involve all role-players, but should usually do so in separate workshops because of their different knowledge and functions;
- Awareness-raising: Usually targeted at those who are not expected to play a key role, but whose support is needed. Targets could thus include the general public (to get support for advocacy demands) and top government officials (to get buy-in for GRB activity within their agencies);
- Policy analysis and design: This is government's role. GRB is a form of policy analysis, and one of the aims of most GRB initiatives is to have government institutionalise GRB in their daily and annual budget-related activities.

	Research	Advocacy	Monitoring	Awareness raising	Policy design & analysis
Basic concept of GRB	■	■	■	■	■
Country case studies	■	■			
Budget process		■	■		
Participation		■	■		
Analysing problems/solutions	■	■			■
Gender-relevant data	■		■		
Reading budgets	■		■		■
Performance budgeting			■		■
Unpaid labour: Introduction	■	■	■	■	■
Unpaid labour policies	■	■			■
Millennium Dev't Goals		■	■		■
Negotiation skills		■			
Advocacy		■		■	
Designing a workshop		■		■	

As already seen in the above list, GRB initiatives can include a diverse range of different actors. At a broad level, they can include government, parliament, civil society and international players such as donors and the international financial institutions (IFIs). Within each of these categories, there are further sub-categories. For example, within government GRB initiatives can involve the

Ministry of Finance, gender/women's ministries and line ministries. Within line ministries, they can involve the top decision-makers, the budget officials, the middle-level policy makers, and gender focal points.

The different sections of the manual are intended to provide material for training or workshops related to all the above activities and actors. It is unlikely that a single workshop will contain all the topics covered in the different sections of the manual. Instead, the appropriate topics and sessions must be chosen to fit the nature of the GRB initiative in the country, the participants' needs, and the time available. The introduction to each section should assist in choosing which sections and topics are appropriate for a particular workshop. There is also a short section at the end of the manual on designing workshops.

The diagram below provides a rough indication (with shading) as to which sections are likely to be most useful for a workshop related to each of the listed activities. Training is – for obvious reasons – not included in the diagram.

The table above can only be a guide because GRB initiatives take many different forms. There are different roleplayers (in terms of positions, educational levels, etc), different objectives, different strategies, different levels of government, and different situations, politics, etc in different countries. Some GRB work is done as a stand-alone initiative. In other cases, the GRB approach is used as a tool in a larger initiative. All this means that there is no single recipe for GRB work, and certainly no single recipe for designing a workshop. Instead there is a range of possible ingredients, some of which are contained in this manual.

The manual is based on a participatory approach to teaching and learning. For most sections it suggests participatory exercises. We believe that participatory learning is almost always more effective than a series of lectures, as people tend to learn more when they engage actively. We feel that a participatory approach is particularly important in an area such as GRB which requires a wide range of different forms of knowledge and experience – research, economics, politics, adult education, materials development, advocacy. No-one has all these skills. A participatory approach allows each participant to contribute their own experience and knowledge and to learn from the experience and knowledge of others.
Many people contributed to this manual – some of them unknowingly. We thank them all. And we hope that the product will contribute to enhancing gender equality and women's empowerment in the region.

Basic concepts of gender-responsive budgeting (GRB)

Participants will come into the workshop having heard about GRBs from different sources. They will have different ideas of what GRB entails. Some of these ideas may be correct. Some may be incorrect. It is therefore important to provide the basic concepts of GRB near the beginning of the workshop.

This is, however, not an easy thing to do because GRB work can entail so many things. So a description of any particular GRB in a particular country will often not fit the nature of GRB work in another country.

The slides which follow this introduction cover the main concepts and ideas which are useful for participants to have. They are the 'bare bones' which you will need to build on in later sessions of the workshop.

Although there are only a few slides, many of the ideas that they introduce will be new to participants, and/or will make them think about GRBs in a new way. You need to reassure participants that even if they feel a bit confused, or overwhelmed, by this introduction, later sessions will make the concepts more concrete.

It is useful to emphasise the following points in the presentation slides:

Sex and gender

In many workshops these terms will be known to the participants. Nevertheless, there are two reasons why it is important to include this slide. Firstly, there may be some participants (for example, from the Ministry of Finance or other technical people) who may not know these concepts. Secondly, the slide shows why and how these concepts relate to policy-making – and GRB work is all about policy-making. In particular, you can stress that policies must not disregard sex simply because it is 'only' about biology. You can also stress that what a government decides to do in respect of gender is a political choice that reflects the roles that it wants women and men, girls and boys to play in society.

What are gender-sensitive budgets?

All the points in this slide are important. Firstly, on the title, you can point out that 'gender-sensitive budgets', 'gender-responsive budgets', 'gender budgets' all refer to the same thing. Beyond the title, the

slide should encourage participants to think about other social divisions in addition to gender. It should discourage them from thinking only about separate and special allocations for women and girls. It should alert them to the fact that 50:50 is often not equitable because male and female have different situations and needs. (Health is a good example here because of the extra reproductive health needs that women have because of their childbearing role.) The slide starts a discussion about the political nature of GRB work – that it is not simply a technical exercise. It introduces the important concept of unpaid labour. (This should, if possible, also be covered in another session as the unequal division of unpaid labour underlies gender inequality in most (all?) societies.)

Benefits of gender-responsive work for different role-players

This slide emphasises that different role-players will have different reasons for being interested in GRB work. Collaboration between different role-players can be a strength in GRB work, but it will only work well when the different role-players understand each other's interests. The slide can also help participants start thinking about why they would want to do GRB work.

The three categories of gender budget analysis

The categorisation presented here is based on that used by South Australia in the 1980s. It helps participants recognise that while category 1 provides the opportunity for affirmative action, and category 2 promotes employment equity and participation of women in decision-making, category 3 is the most important if we are interested in gender mainstreaming.

If you can, use local programmes and projects as examples of the three categories.

The five steps of gender budget analysis

These five steps underlie good gender budget analysis whether it is done inside government or outside. The slide will appeal to budget officials as they will recognise that GRB work fits into the frameworks that they already use. For participants who are not budget officials, the slide starts to introduce key budget concepts. It shows that these budget concepts refer to very common-sense things.

The care economy

This slide expands on the earlier point about unpaid labour. It makes visible a part of the economy that most economics teaching ignores – the 'care economy' which involves unpaid labour mostly performed by women. One way to present this slide is at first to cover the grey part and point out to par-

ticipants that if they studied economics they would have learnt only about the part that is uncovered. This method helps trained economists see how what you are showing them relates to what they already know. As noted above, if possible the workshop should contain a later additional session on unpaid labour.

Elson's Six Tools

Participants who have done any reading on GRB before the workshop will probably have heard reference to the six 'tools' of GRB which Diane Elson, a British feminist economist, developed for the Commonwealth Secretariat in the mid-1990s. In addition, many participants will be eagerly hoping that you can give them simple 'tools' which will enable them to do GRB. It is therefore important to cover these tools, if only briefly. However, it is also important to stress that these tools should not be over-emphasised. There are many other tools which have already been used by different initiatives, and many more tools waiting to be 'discovered'. If participants want to read further about the Elson tools, you can refer them to the BRIDGE cd-rom.

This presentation should take about 20—30 minutes. Leave at least another 10 minutes for questions and discussion.

Sex and gender

Sex (Biological differences)

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

Throughout history and across cultures, sex differences exist

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

Gender (Social differences)

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

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

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

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.

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.

The three categories of gender budget analysis

Category 1: Targeted gender-based expenditures of government departments

Examples

- Women's health programmes
- Special education initiatives for girls
- Employment policy initiatives for women

Category 2: Equal employment opportunity expenditure on government employees

Examples

- Training for clerical officers or women managers
- Provision of crèche facilities
- Parental leave provisionsi

Category 3: General / mainstream budget expenditure judged on its impact on women and men, girls and boys

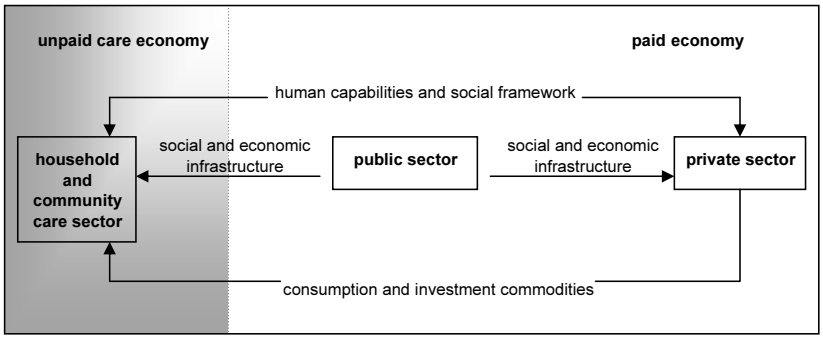
Examples

- Who needs adult education and how much is spent on it?
- Who are the users of clinic services?
- Who receives agricultural extension services?

The five steps of gender analysis of budgets

1. Describe the situation of women and men, girls and boys (and different sub-groups) in the sector
2. 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']

THE CARE ECONOMY



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

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.

Country case studies

Country case studies are useful for illustrating to participants the wide range of different forms that GRB initiatives can take. They illustrate the different players in the initiatives, different activities, and different strategies. They show how these differences relate to the different contexts. By looking at the experiences of countries other than their own, participants can think what the lessons could be for developing GRB work in their own country.

The short case studies which follow are intended for use in group work. Divide participants into three or four groups, depending on the number of participants. No group should have more than eight participants to encourage good participation by everyone. Assign two or three case studies to each of the groups, but give each participant copies of all the case studies. Ask participants to discuss and answer the following question about each country that they have been assigned:
What can we learn from Country X about how to do GRB in our country?

Suggest to each group that they start by reading the case study aloud. This prevents the problem of some people being faster than others and encourages participants to read the story carefully.

Ask each group to record the lessons learnt on flipchart paper – maximum one page per country so that the report-backs do not become too long. Remind groups that other participants will not have read the case studies, and they must take this into account when deciding how to do their report-back.

Every workshop will come up with different lessons from the case studies which follow. However, different countries illustrate different aspects and you can choose which countries to use according to the nature of the participants and which experiences you think would be particularly helpful for the group.

Some of the themes which are likely to emerge from the country case studies in the manual are as follows:

Australia

- The first GRB initiative in the world
- The dangers of having an initiative only inside government
- The danger of over-bulky documents

Philippines

- An example of institutionalisation of GRB within the budget-making rules
- The attraction, but dangers, of a percentage-based approach
- Complementary roles of government and civil society
- Use of GRB to strengthen work around women and politics at local level

South Africa

- The opportunities offered by political change
- An example of comprehensive research coverage of all sectors, all levels of government, as well as related topics
- The importance of different products for different audiences
- An example of an alliance between parliamentarians and non-governmental organisations (NGOs)

Tanzania

- An example of an NGO-based GRB which spurred government to start its own GRB
- Government-NGO cooperation and the questions on autonomy that this raises for NGOs
- An example of attempting to expand budget work into macroeconomic modelling

United Kingdom

- An example of an academic/civil society-based initiative
- The opportunities offered by political change
- An example of work focused on taxes and benefits rather than expenditure
- The importance of solid research
- Framing arguments to appeal to particular audiences, such as Treasury

Scotland

- The opportunities offered by political change
- Use of networking and existing contacts
- Constraints on what one can do without funding

Mexico

- An example of an alliance between a research NGO and a broad-based women's organisation
- An example of focusing on a particular issue – reproductive and general health services
- Spreading the message both to government and the community

Austria

- An example of an NGO-based GRB which spurred government to do GRB work
- Spreading the message to civil society and to government
- Impossibility of giving easy 'recipe' for GRB
- The gap between analysis and incorporating findings into policy

The Netherlands

- An example of a government-based GRB which fits into an existing system of evaluating policies
- The role of parliament in making government take on GRB
- Pilots as a way to start GRB work
- The small amounts allocated to gender-specific expenditures (and thus the danger of focusing only on these 'crumbs')

Remember, the points above are exactly that – 'pointers'. It is fine if participants come up with other lessons from the case studies. These points are simply to help YOU choose which countries to use for your workshop.

You can also add further case studies if you have information about other countries. If you do this, try to follow the same format. Keep the story short – maximum one page. Keep the language simple, especially if you have second-language speakers, if there are different educational levels, or if the material is going to be translated. Avoid unnecessary detail such as long names of institutions or people.

Groups will usually require 45 minutes to discuss the case studies. Reporting back should take about 30 minutes if timekeeping is well controlled. After the report back, encourage participants to read the case studies which were not assigned to their group in their own time.

If participants want to learn more about experiences of other countries, a source that brings together stories of a lot of countries is *Gender Budgets Make More Cents* (edited by D Budlender and G Hewitt, published by Commonwealth Secretariat, 2002).

Australia

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

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

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

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

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

Philippines

The Philippines gender and development (GAD) budget takes place inside government. It is led by the gender machinery, which is called the National Commission on the Role of Filipino Women (NCRFW). The GAD budget was introduced in 1996 and is very specific about what government

must do. It states that every government-related agency must allocate at least 5% of its budget for gender and development. A few years later the GAD budget was extended to local councils as well.

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

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

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

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

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

South Africa

The idea of looking at budgets from a gender perspective was raised during the negotiations that led up to South Africa's first democratic elections in 1994. The Women's Budget Initiative (WBI) was set up in mid-1995 by the parliamentary Committee on Finance and by two policy research NGOs. The founders hoped that by linking researchers and members of parliament (MPs), the researchers would know that their work would be used in advocacy and the MPs would have facts to support their advocacy. The parliamentary Committee and two NGOs drew in many other people as researchers and advisors over the years since. And they have worked with people with many different skills and knowledge, not only economists.

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

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

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

Tanzania

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

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

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

For the first few years the government work was coordinated by the Budget Division of the Ministry of Finance. Later government agreed that the work should expand to auditing, macroeconomic planning, donor funding and taxation. So far TGNP has worked with government mainly on macroeconomic planning. They have looked at how gender can be incorporated into the macroeconomic model of government. They have already succeeded in disaggregating the labour part of one of the models into male and female. But they have realised that the macroeconomic model will not be properly gender-sensitive until it reflects unpaid labour. And it can only reflect unpaid labour when time use data is available. So the National Bureau of Statistics has plans to do a time use study in 2005.

TGNP has discussed the danger that they will be coopted if they work too closely with government. So far, they have been successful in staying independent even while working closely with government. For example, in February 2001 five TGNP leaders were arrested when they protested outside a meeting of African leaders with the World Bank and International Monetary Fund. The president later admitted that TGNP should be free to protest – specially as they were saying many things that government agrees with but cannot say openly!

United Kingdom

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

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

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

The WBG includes professional economists and policy analysts who can speak to government officials in a language they understand. The WBG's research-based approach fits in with the value government places on 'evidence-based' policy analysis. The Group uses the government's stated objectives to argue for gender-responsive policies. For example, it refers to the government's objectives of raising labour productivity and reducing child poverty. It points out that helping women economically will help achieve these objectives because money in the woman's 'purse' is more likely to be used for the welfare of the family than money in the man's 'wallet'. Many policy makers are more easily convinced by these economic efficiency arguments than by arguments about equity and jus-

tice. Because of the WBG's arguments, from 2003 child credits have been paid to the main carer (usually a woman) instead of to the main earner (usually a man).

The WBG has mostly influenced the policy-making process through senior public officials and ministers. It has not done much work with members of parliament. It has also not done a lot of work with grassroots women. But the WBG can reach some grassroots women through the organisations from which its members come.

Scotland

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

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

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

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

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

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

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

In 2001, Oxfam agreed to give money to the EWBG so it could pay for a part-time worker. Getting funding is sometimes more difficult in developed countries, but Oxfam has given support to GRB work in both England and Scotland. This funding will make it possible for EWBG to be more proactive and to take on more work.

Mexico

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

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

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

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

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

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

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

Austria

In 2001 some NGO women formed a Women and Budget Group. The main aim of the Group in the first years was to make the concept of gender budgeting known in Austria, and to encourage government and NGOs to take the issue further. The Group published a book called 'Women Make Budgets: Government finance from a gender perspective' (unfortunately available only in German).

This book first explains the concept of gender budgeting and discusses initiatives in some other countries. It then looks at the overall macroeconomic strategy in Austria and its impact on women, as all as at government revenue and a few areas of public expenditure (education and research, labour market policy and funding for women's organisations). The analysis does not cover all areas, but demonstrates how to do gender budget analysis. The expenditure analysis of education and research is guided by the Swiss example and methodology. The book argues that government must introduce gender-sensitive budgeting. It also gives specific recommendations on how to change policies to achieve more gender equality.

There was a good response to the book and public events to launch it, especially from women activists and NGOs. Women from some political opposition parties also showed interest. Many women active in local level politics wanted to find ways to use gender budgeting in their political work. Most of these women wanted a ready-made recipe on how to do gender budgeting. They were disappointed when they discovered that there is no quick, easy recipe.

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

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

The Austrian Federal government has, however, recently decided to implement gender budgeting. In May 2004 the Ministry of Health and Women's Affairs set up a gender budgeting working group as part of its gender mainstreaming process. It seems that these steps have been taken largely as a result of the work of the Women and Budgets Group as well as promotion of gender-responsive budgeting by the European Union and European Council. Some members of the Women and

Budgets Group are assisting government officials. They hope that by helping in this way they can influence the scope of the exercise and get it institutionalised.

The Netherlands

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

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

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

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

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

Budget process

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

Budgets are political tools. A range of players are involved in the process of drawing them up, and each of the players will promote their own agenda. One of the aims of many GRB initiatives is to promote greater participation in the budget process, especially of ordinary people living in the country as well as of (women) parliamentarians. For these initiatives, it is important to understand the existing budget process and to explore opportunities for greater participation. Examining the budget process can also give other ideas of possible places for 'inserting' gender.

In some workshops, you may expect many of the participants to have some knowledge of the budget process. In such a workshop, you can divide participants into several groups and ask each group to draw a diagram or construct a table illustrating the budget process, and showing where different roleplayers can intervene. After group work, you can put all the diagrams up on the wall, and have a 'gallery walk' where each group explains it diagram to the full group. You can then try to come to consensus by bringing all the bits of knowledge together.

If you think that very few people will have knowledge of the budget process, you can invite someone from the budget office to make a presentation. You must brief the presenter beforehand about the length of time they have, the nature of the participants, and what aspects you want emphasised. You may find that the presentation omits some parts of the process. For example, the presenter may forget to speak about the examination of revenue prospects that happens at the beginning of the cycle which determines the resource envelope. Alternatively, the presenter may forget about the implementation and monitoring phase.

The handout which follows shows the budget process in Albania. In most countries, the budget process will be similar to this, at least at national level. At sub-national level there are bigger differences between countries. These reflect, among others, the type of decentralisation in the different countries and thus the decision-making powers of actors at the different levels.

In all countries the national level budget process will include the following stages:

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

- Auditing of expenditure by the Auditor-General.

In some countries these steps, or others, allow for participation by other actors, such as organisations in civil society. Between countries there are differences in how much decision-making power the different actors have. In particular, there are differences in the nature of changes that parliament can make to the budget that is tabled.

Most budget processes provide very limited opportunities for participation. Even line ministry officials often feel they have little room for manoeuvre. They point out that they are given a budget 'ceiling' by the Ministry of Finance and it is very difficult to shift this. They point out that a large percentage of this amount will be needed to cover the salaries of existing civil servants, so there is very little 'discretionary' money left to move around.

Some countries have introduced gender at an early stage in the budget process through amendments to the budget call circular that the Ministry of Finance issues to all ministries (agencies) each year asking them to submit their budget proposals. Typically, the call circular describes the economic situation in the country, and describes the broad policy position of government. As noted above, it often also specifies the budget 'ceilings' within each agency must operate in the coming

year. It then requires that each agency submit a budget proposal which confirms to the broad policy position and is within the budget ceiling. These proposals are then discussed in one-on-one negotiations between the Ministry of Finance and each ministry.

At the end of this section, we include a page which suggests some of the ways in which gender can be introduced into the budget call circular so that (a) it is more likely to be considered when agencies draw up their budget proposals and (b) it is more likely to be considered when the Ministry of Finance and the ministry negotiate. If you can get a copy of the call circular for the country, you can include a practical session in the workshop in which participants suggest the changes they would like to see in the call circular.
Besides the call circular, an important way of creating opportunities for gender to be introduced is by increasing participation of different groups at different stages of the budget process. In particular, greater participation by (women) parliamentarians and gender-aware groups in civil society could help in raising gender issues at an early stage. Participation by these groups in later stages of the budget process can help ensure that government implements the budget in a gender-sensitive way.

Parliamentarians usually also feel they have little opportunity to influence budgets. Often, the first time they see the budget is on budget day. There is then very little time to debate the budget before the next budget year begins. In many countries there are limits on the type of changes that parliaments can make. In some countries they must either accept the budget as it is tabled, or reject it totally. Few governments want to reject a budget totally as this will mean the end of that government! In other countries, parliamentarians can make changes, but only if the changes do not change total expenditure, or do not change expenditure distribution between Ministries.

For civil society, there are usually even fewer opportunities. Sometimes civil society can make presentations at parliamentary budget hearings. In a few countries, the Ministry of Finance consults with particular interest groups when the budget is being drawn up. However, usually these are interest groups that represent business or other powerful interest groups rather than ordinary people.

As facilitator, you need to ensure that participants understand the current limitations of the country's budget process in terms of participation. But you must also ensure that they do not become despondent. There are always some opportunities for improvement. In addition to the call circular amendments mentioned above, there are several countries which have good practice around budget participation from which we can learn. For example:

- In Uganda and Kenya, government has established Sector Working Groups for the different ministries. These Groups include representatives from civil society, including from women's group. They meet with ministry officials to discuss what policies and programmes should be budgeted for before the line ministry submits its proposal to the Ministry of Finance.
- In some countries, each portfolio committee has hearings on the relevant Ministry's budget to which it invites interested stakeholders to comment on the budget.
- In some countries, the Ministry of Finance tables its broad fiscal framework in parliament several months before the end of the budget year. This framework shows the broad shape of the budget planned for the next year – or even for several years if the government has a medium-term expenditure framework (MTEF). This early tabling allows parliamentarians and members of civil society to start advocacy early.
- In countries with MTEFs, government budgets include firm plans for the next year, as well as 'indicative' allocations for the following two or four years. As noted above, by the time the budget is tabled, it is usually too late to start advocacy for changes for the next year. However, if there is an MTEF, advocacy can focus on what should be changed in the following years' budgets.
- In several countries civil society groups and ordinary citizens have found ways of monitoring how money is spent. Included in this manual are examples of how this was done in Uganda, India and Brazil. You can use these examples as the basis of an exercise, or simply give them to participants to read. (The Uganda exercise is also useful for groups with participants who are frightened of numbers, to given them experience with understanding that big numbers need not be frightening. The Uganda exercise should also help participants think about the motivations of different actors in the budget process. The Indian example shows the importance of checking that laws are implemented – simply getting a law passed is not enough.)

Budgeting process in Albania for fiscal year 2001

TIME PHASE I	ACTION PREPARATION AND PLANNING OF THE STATE BUDGET
Step 1	**Proposal for the fiscal policy for the coming fiscal year**
April-May 2000	Ministry of Finance prepares the report on the macroeconomic and fiscal situation of
	the current fiscal year, proposes the objectives in relation to fiscal policy and makes estimates for the main group of revenues and expenditures for the current budget year.
June 2000	Ministry of Finance presents the report to the Council of Minister for approval.
Step 2	**Guidelines for the preparation of the budget proposal**
By 10 July	Ministry of Finance forecasts expenditures for the next year and delivers to line min-
	istries the 'Guideline for the preparation of budget proposal for 2001' which includes the projections for the level of revenues and expenditures for the coming year and the way in which the budget submissions should be presented.
By 1 Sept 2000	Budgetary institutions hand in their submissions to the Ministry of Finance.
Step 3	**Negotiations and adjustments to the budget submissions**
Sept-Oct 2000	Ministry of Finance analyses the budget submissions presented by budgetary institutions.
	Institutions and Ministry of Finance negotiate and make the necessary adjustments.
By October 2000	Ministry of Finance prepares the draft budget and sends it for review and approval to the Council of Ministers.
PHASE II	**PROPOSAL AND APPROVAL OF THE STATE BUDGET**
Step 4	**Parliamentary and budget approval**
By 20 Nov 2000	Council of Minister reviews the draft budget and sends it for approval to the Parliament.
Upto 30 Dec 2000	Parliamentary debate and approval of the State Budget.
PHASE III	**EXECUTION OF THE STATE BUDGET**
Step 5	**Implementation of the State Budget**
1 Jan-31 Dec 2001	Budgetary institutions receive and spend the budgetary sources in line with the plan
	and report to the Ministry of Finance following the standards and deadline advised in the Budget Guideline.
July 2001	Ministry of Finance reports to the Council of Ministers on the status of the State Budget implementation. Later this report is sent to Parliament.
Step 6	**Execution of the Budget and closure of budget accounts.**
Before the end of of fiscal year	Ministry of Finance issues a Guideline on the closure of revenue and expenditure accounts all budgetary institutions.
Step 7	**Preparation of final balance sheet**
By 31 March 2002	Budgetary institutions prepare their balance sheet of revenue and expenditures for the
	year 2001 and present it to the Ministry of Finance.
By 15 May 2002	Ministry of Finance prepares the balance sheet of revenues and expenditures of the 2001 State Budget
By June 2002	The balance sheet is presented to the Council of Ministers and is sent for approval to Parliament. The report of the State Supreme Audit then becomes a public document.

Adapted from Institute for Women and Development Alternatives, 'Budgeting Process Assessment', May 2003, Tirana Albania.

TIPS: Putting gender into the budget call circular

Does the call circular refer to the importance of investment? If so, it could be amended to state the importance of investment in people, in the form of expenditure of social services such as health and education.

Does the call circular refer to the respective roles of the private and public sectors? If so, it could be amended to emphasise that the public sector will always have a role to play in providing physical and social infrastructure to support the economy and production of a healthy and educated nation. It will also always have a role to play in ensuring that those who are unable to provide for themselves have their basic needs catered for.

Does the call circular emphasise the importance of increasing productivity and competitiveness of industry? If so, it could be amended to point out that unless government ensures that the people of the country are both healthy and educated, they will not produce to their full potential. Further, unless health and education are ensured for all members of society – male and female, rural and urban, rich and poor – the country will not be able to take advantage of the full potential of its people.

Does the call circular require agencies to motivate each programme and expenditure? If so, it could be amended to request agencies to highlight gender issues – how women, men, girls and boys may be differently affected – at all relevant points.

Does the country use a programme performance budgeting format? If so, the call circular can be amended to point out in which items of the format gender issues should be reflected, such as activities and targets. It could even specify an additional 'gender issues' item.

Does the call circular require agencies to reflect performance of existing programmes in previous periods? If so, the circular can be amended to request agencies to disaggregate performance by sex and other relevant variables.

Do budgets tell the real story?

Budgets allocate money to different institutions for different purposes. Budget analysis such as public expenditure reviews analyses these allocations. Often, the allocations do not tell an accurate story.

In 1996 World Bank researchers looked at the difference between education allocations to districts in Uganda, and what the schools said had happened on the ground. They surveyed 250 government-aided primary schools in 19 districts about what had happened in the period 1991—5.

Each year the Ministry of Education collects information on enrolments from schools. The Ministry send questionnaires to the district education officers who send them on to schools. The schools fill in the questionnaire, and send them back through the district education officers.

The first columns of the table below show the number of students and teachers in government-aided primary schools between 1991 and 1995 according to central government records. They show that enrolments were more or less constant for the period. Enrolments only increased significantly in 1997, after government introduced the policy of universal primary education (UPE). The last columns of the table show the results from the survey. The numbers are much smaller than in the first columns because they come from a survey rather than from all schools. But these columns show a 60% increase in primary enrolments between 1991 and 1995. They also show a change in the student-teacher ratio from 26:1 in 1991 to 37:1 in 1995. The ratio increases because the number of teachers did not increase as fast as the number of students.

Government-aided primary schools: Teachers and students

	Central government records		From survey	
Year	Teachers	Students	Teachers	Students
1991	78,259	2,540,000	3,077	81,318
1992	86,821	2,360,000	3,312	90,330
1993	91,905	2,670,000	3,663	109,063
1994	84,043	2,600,000	3,897	119,919
1995	n/a	2,640,000	3,498	129,087

- ***Which numbers should we believe?***
- ***What could be the reasons for the differences?***

The next table shows the budget allocation for recurrent expenditure on education between 1991 and 1995 in constant 1991 shillings. The 1995 allocation was almost three times as big as the allocation for 1991. What happened to this money?

Recurrent expenditure on education (1999 shillings)

Year	Recurrent allocation (U Sh)
1991	19,202
1992	30,202
1993	24,569
1994	32,258
1995	51,891

Central government did not have the data to show salaries paid to primary school teachers either by district or by school for 1991—5. They only had figures for primary, secondary and tertiary combined, and for both teachers and other staff. The only systematic information they had on primary education was capitation grants. These grants are meant for non-wage spending. District level records for non-wage and wage spending were even worse than those at central government level. But the researchers found that school level records were fairly detailed. They said that they thought this might be because parents, who contribute to school income, had demanded that schools provide this information.

The next table shows what the 250 primary schools said they received from different sources between 1991 and 1995 (in constant 1991 shillings). The table shows that - excluding donor funds - the main source of funds was parent-teacher association (PTA) levies collected from parents by the school, central government transfers for teacher salaries, and PTA contributions for teacher salaries.

Sources of money received by primary schools 1991—5

	1991	**1992**	**1993**	**1994**	**1995**
Teacher salary payment by gov't	213.9	214.7	381.3	748.6	914.6
Capitation grant received by schools	4.2	15.8	58.0	60.9	58.3
Other government funding	73.8	62.5	73.6	118.7	147.1
Total government	**291.9**	**293.0**	**512.9**	**928.2**	**1120.0**
Tuition collected	55.4	96.8	116.6	136.2	141.3
of which tuition retained by schools	2.2	7.4	10.6	23.7	50.3
PTA levies	591.1	609.6	775.2	934.9	1032.7
Salary payments by PTAs	125.8	134.1	196.0	300.7	475.9
Total parents	**772.3**	**840.5**	**1087.8**	**1371.8**	**1649.9**

The money received by the schools from central government was very small, but was nearly four times as big in 1995 as in 1991.

Because there was good disaggregated data on capitation grants, the research could look at how much of the capitation grants allocated by central government actually reached the schools. From 1991 through 1995 the capitation grant was set at Sh 2,500 per child enrolled in levels P1-4 and Sh 4,000 per child in P5-P7. (These rates remained the same until 1997 in nominal terms, which meant that the value was less in later years because of inflation.)

The survey showed that in 1991 schools received only 2% of what they were meant to get. Even in the best year, 1993, schools received only 28% of the amount granted. The schools said that the local governments kept most of the money. Often districts only paid grants on the basis of the number of students whose parents had paid tuition fees.

■ ***Why would the districts have kept back the money?***
■ ***Who would gain by this and who would lose?***

Tuition fees collected by schools from parents are sent to the district education officer who then decides how the money should be divided between schools in the district. Sometimes schools are allowed to keep some of the money. In 1999 schools received on average only 4% of the fees collected. This went up to 36% by 1995, but the districts still kept close to two-thirds of the money in that year.

■ ***What could have happened to the rest of the money?***

After this research was done, government said that every school must put up a public notice saying how much money it should receive from government as a capitation grant. This allowed parents to monitor that they were getting they money that was meant for them.

■ ***Can we say anything about gender from this case study?***
■ ***Are there any similarities between what happened in Uganda and what happens in our countries?***

Adapted from: Ablo, Emmanuel and Reinikka, Ritva. 'Do Budgets Really Matter? Evidence from public spending on education and health in Uganda'.

Grassroots organising around budgets, Rajasthan, India

In the early nineties, a mass-based organisation called the Mazdoor (Labour) Kisan (Farmer) Shakti (Strength) Sangathan (Organisation) (MKSS) started working in one of the most neglected areas of Rajasthan. Members of the core group went from village to village asking a simple question: did the people know how much money was coming to their village for development and where it was being spent? This was a simple question the poor could understand but had not dared to ask before.

The MKSS went to the government administration to ask for detailed information on development expenditure. They were told there was no government rule allowing villagers to have this information.

To penetrate this 'Iron Curtain' between the community and the government, the MKSS launched a people's campaign – the biggest public campaign since the Freedom Movement in the 1940s. The campaign included public hearings where villagers shared stories of corruption with several thousand people. Other activities included sit-in protests and strikes.

In response to these protests, government established a Committee on Transparency to investigate whether it was feasible to supply photocopies of bills, vouchers and other documents to the public. When the Committee found it was possible, the State Government declared the Committee's findings secret. However, after a 53-day strike the Deputy Chief Minister revealed that a government gazette had been published allowing access to public documents six months before the strike started.
The MKSS then decided to test the power of this gazette. At first, the local officials said they did not know anything about it. When the MKSS showed them a copy of the gazette, they refused to obey it until further MKSS organising activities forced them to do so.

To exert pressure, the MKSS organised a series of public hearings at which it shared its experience with local people. The first meeting resulted in one official returning Rs100,000 which she had embezzled. The second meeting resulted in R147,000 and R114,000 being returned by two further officials. It was not fear of the law or official disciplinary action that made the officials return the money. It was fear of the people through the public hearings that finally forced them to do so.

Source: Debbie Budlender & Guy Hewitt (2003) *Engendering Budgets: A Practitioner's Guide to Understanding and Implementing Gender-responsive Budgets*, Commonwealth Secretariat:55, adapted from: Bunker Roy, United Nations Chronicle (Online Edition) Volume 38:1 2000

Citizen participation in the budget process in Porto Alegre, Brazil

Brazil was run by dictators for many years of the twentieth century. After the end of dictatorship, in 1998 the Workers Party (PT) won several municipal elections and began experiments to involve ordinary citizens in formulating city budgets. Porto Alegre, a large industrial city with 1.3 million inhabitants, is the most well-known of these experiments.

In Porto Alegre, the mayor's office acts as the local government, and the Chamber of Deputies as the legislature. The mayor's office prepares the budget, which then has to be approved by the Chamber.

To facilitate citizen participation, the city is divided into sixteen regions, and topics for discussion divided into five themes: (a) transport, (b) education, leisure and culture, (c) health and social welfare, (d) economic development and taxation, and (e) city organization and urban development. Two rounds of plenary meetings in each region and on each theme are held each year.

The first step in the process occurs around March and involves citizens' meetings to gather demands of citizens and select regional delegates. These meetings happen without any participation by the mayor's office.

The first round of meetings between the citizens and the mayor's office, including the mayor, happen in April. Participants in these meetings review the investment plans of the previous year, discuss proposals for the next year, and elect people to the Fora of Delegates which take discussions further. Between March and June, the mayor's office also holds informal preparatory meetings with community associations to discuss demands for investment in different sectors. These demands are ranked on a scale of 1 to 5 by the participants. The rankings are then aggregated by the mayor's office together with points allocated according to (a) need, and (b) population size.

The second round of meetings takes place in July when two councillors are elected from each of the 16 regions and from each of the five themes. Together with a member each from the civil servants' trade union and an umbrella organization of neighbourhood communities, these representatives make up a 44-member Council of Participatory Budgeting (COP). These councillors study and debate criteria for resource allocation and citizen demands and, on this basis, revise the budget proposal prepared by the mayor's planning office and the mayor's cabinet. At the end of September, they submit final budget proposal the legislature.

Between September and December, the COP follows the budget debates in the Chamber and lobbies intensely for its proposals. It also draws up a detailed investment plan that specifies public works to be undertaken and corresponding allocations for each region.

Source: Debbie Budlender & Guy Hewitt (2003) *Engendering Budgets: A Practitioner's Guide to Understanding and Implementing Gender-responsive Budgets*, Commonwealth Secretariat:42, Adapted from: World Bank Participation website

Participation

As noted in the previous section on the budget process, one of the aims of many GRB initiatives is to 'demystify' budgets and to increase participation in the budget-making process. Most outside-government initiatives have this as one of their aims. Almost all initiatives which focus on parliament have this as an aim. And sometimes initiatives inside government also aim to increase the participation of more people in budget making.

Different participants in a GRB initiative may have different understanding of what participation means, and what it could be. There are also often disagreements about the desired level of participation between government and civil society, or even within government – for example, between Treasury and some line ministries.

If the initiative you are training for has participation as a goal, it is worthwhile to spend time exploring this issue. The handouts in the previous section give examples of participation in the budget process in Uganda, India and Brazil. The handout in this section describes different types of participation. The list starts with a strong type of participation and then lists increasingly weak forms of participation. The handout was originally drawn up to describe participation by local people in development projects, but is a useful starting point for discussing participation in the budget process.

One way of looking at participation is for you, as facilitator, first to go through this list in plenary, and then to ask participants – as a plenary discussion or in groups – to discuss (a) what type of participation (b) with which role-players is happening at different stages of the national or local budget process in their country. The same approach can be used for discussing what types of participation and with which role-players happens at different stages of drawing up the poverty reduction strategy paper, or a sectoral plan for a particularly ministry.

If the discussion happens in groups, allow about 30 minutes for the group work, with additional time for the plenary report back and discussion. If you decide to do the whole process in plenary, allow 30 minutes after you have gone through the list.

Type of participation	Involvement of local people
Collective action	Local people set their own agenda and mobilise to carry it out, without outside initiation and facilitators
Delegated power	Local people hold a clear majority of seats on committees with delegated power to make decisions
Control but accompaniment	Local people are asked to identify the problem and make all key decisions on goals and means. Government provides support to community.
Partnership	Sharing of knowledge, planning and decision-making responsibilities between local people and government.
Cooperation	People work together with outsiders (consultants or government) to determine priorities, but responsibility remains with outsiders for directing process
Advice	Government presents a plan and invites questions. Government is prepared to make some modifications to its plan.
Consultation	Government asks for the opinions of local people, and then itself analyses, decides on course of action and controls inputs.
Informing	Tasks are assigned to local people, but governments decides the agenda, directs the process, and there is no formal channel for feedback
Co-option	Token representatives of local people are chosen, but they have no real input or power
Manipulation	'Participation' is used as a form of public relations

Source: Adapted from Gibbon B. 2000. 'Partnerships for health' in *IDS Bulletin* 31(1): 72

Analysing problems and proposing solutions

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

Many GRB initiatives begin by analysing existing budgets of particular ministries of government. The advantage of this approach for an outside-government initiative is that when you do your advocacy, government can easily see where the changes you propose fit into their existing ways of working. The advantage of this approach for an inside-government initiative is that officials get a better understanding of what existing programmes and budgets mean for women and men, girls and boys in the country. The disadvantage of the approach is that it is sometimes difficult to see beyond 'what is' to 'what should be' because the current approach sets blinkers on your thinking.

Another way of doing GRB work is to start with a 'gender problem' and see – without too much of a blinker of 'what is' – what the best way of solving this problem would be. The 'causes-consequences-solutions' exercise is a good way of doing this. The 'causes-consequences- solutions' exercise also helps participants avoid a common problem among gender activists – that we see all the problems as linked, and so have difficulty in focusing on particular problems. The exercise thus promotes what we can call 'joined-up thinking': *thinking about a complicated problem in an intelligent way that includes all the most important facts and excludes the less important facts*. Finally, the tool helps us assess which are the most important things for government to do, and which things can be done by other role-players.

The causes-consequences-solutions exercise has a number of steps.

The first step is to determine the causes of the problem. This step is important to avoid basing policy on fuzzy thinking. By insisting on a clear explanation of how this causation happens, this step also avoids a tendency to blame everything on concepts such as 'globalisation', or 'gender bias', or 'culture' without specifying which aspects of these big concepts cause the problem.

The second step is to describe the consequences. This is important so that policy makers are aware of the consequences of not addressing the issue. In this step it is again important to avoid listing big

concepts, such as 'poverty' as consequences. By specifying the consequences more exactly, the analysis will show the link between the problem and the consequences more clearly.
The third step is to suggest the solutions to the problem, and determine who is responsible for implementing the solutions. Ideally solutions should address the causes, or root, of the problem. But sometimes this is not possible, at least in the immediate future. In these cases, government might want to address some of the consequences so that they are less severe.

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

Often the causes-consequences-solutions exercise comes up with a fairly long list of solutions. From a budget perspective, it might be impossible for government to implement all of these solutions. And from a practical perspective, government might not be the most appropriate implementer. For example, with gender problems 'awareness-raising' is often offered as a solution. Government is usually not the best implementer for this action. Community groups, religious leaders and institutions, and others might be better. This step therefore helps in prioritising where government should allocate resources, and who it should work with to do what it will not itself do.

If there is time, you can take the exercise further by suggesting which part of government should be responsible for particular solutions. When you do this, you might find that a range of agencies have a role to play. This is another advantage of this approach to GRB work because an approach that focuses on a particular ministry and its programmes tends to miss out on the inter-agency linkages and synergies. These linkages and synergies are very important in areas such as violence against women or even for an area such as health.

Because the causes-consequences-solutions tools has several steps, it is best first to demonstrate it in plenary. For the plenary discussion, choose a problem which all participants will agree is a problem. The problem should consist of a simple statement. For example, the problem could be: 'There is a high level of domestic violence in the country.' Or 'The level of unemployment is higher among women than among men.'

When doing the example in plenary, ask participants to offer ideas of causes, then consequences, then solutions for the named problem. Write up their suggestions as they name them. Encourage

participants to be as specific as possible. For example, 'poverty' is too big an issue to name as a cause (or consequence). Also, if the link between the cause and problem is not very clear, ask participants to explain what they see as the link.

For the group work which follows, each group should work on a different problem. It is best to choose these problems beforehand, as otherwise the groups may spend too much time deciding on the problem they want to address. It is also a good idea to include some problems where females are at a disadvantage and at least one where males are at a disadvantage. An example of the latter is: 'Men tend to die earlier than women.'

After listing the problems for the groups, if possible let participants choose which group they want to join. However, if one group is much bigger or smaller than the rest, ask for volunteers who are prepared to change their group so that they are more balanced in size.

During the report-back, again emphasise the importance of avoiding big concepts such as 'poverty' as causes or consequences. And again query any examples in which you do not see clear links showing good 'joined-up thinking'.

The example which follows was done by a group at the UNDP workshop in Moscow in May 2004. It does not include the final step of deciding which solutions government should be responsible for.

The exercise – including plenary demonstration, group work, and reporting back – should take 90—120 minutes.

Example of causes-consequences-solutions exercise

Problem: Women do most of the care work

Causes:

- Traditional role of women
- Lack of social care
- Lack of public expenditure on women
- Women's lower income/salary

- Lack of motivation from male perspective

Consequences:

- Not assessing women's input at the socio-economic level
- Women's double burden
- Loss of professional growth/career development for women
- Loss of independence for women
- Domestic violence
- Gender inequality

Solutions:

- Elaboration of proper legislation > anti-discrimination legislation
- Enforcement of existing legislation
- Time use surveys
- Special training for men on how to care for others
- Development of infrastructure
- Social expenditure on medical care
- Baby care centres
- Compensate women for caring labour
- Improving women's participation in the labour market
- Equal pay for equal work (> still gap >because men are in higher positions.)
- Highlighting the issue in the media
- Tax cuts that stimulate hiring of women.
- Stimulate maternity leave by subsidising firms
- Hire more women in government sector

Gender-relevant data

Often people complain that GRB work is very difficult – or impossible – in a particular country because of the lack of sex-disaggregated data and statistics on key gender issues. Data are certainly important for GRB work, but data weaknesses should not be allowed to stop GRB work.

Firstly, often the complaints about lack of data are exaggerated. Often data exist, but people are not aware of their existence. Sometimes only a little extra effort is required to make data 'exist'. For example, virtually all censuses and surveys collect information on whether respondents are male or female, and whether household members are male or female. The problem is that sometimes the publications on the census or survey do not report separately for male and female. Nevertheless, the raw data contain this information so it can be extracted.

Secondly, a GRB initiative can stimulate production of more and better gender-relevant statistics by showing where the gaps and weaknesses are. In the first year of a GRB initiative you may not have all the data you need. By the second or third year, the data situation may have improved through your exposure of the gaps.

Thirdly, if you cannot find comprehensive data that cover the whole country, or cannot find data for the most recent year, you can sometimes find 'indicative' data from a case study, a small survey or data collection of a few years ago. If these data are challenged, you can issue a challenge back for better data to be collected!

The causes-consequences-solutions can be the basis of a workshop exercise which shows the potential and importance of data for GRB.

- You can do homework before the workshop so that the problems at the centre of the exercise are expressed in exact terms. For example, the problem could be:
  In Latvia, female life expectancy at birth was 75.8 years in 2001, while male life expectancy was 65.0 years.
- You can ask participants to indicate where they think one can find sources for data to 'prove' all the causes or consequences. For example, if they say that the high rate of domestic violence results in an increase in the rate of divorce, they could indicate where statistics on divorce can be found.

- You can ask participants to suggest indicators to measure government's delivery performance in implementing the proposed solutions. You can later link this activity with the discussion of indicators and targets when you look at programme performance budgeting (see below).

For some audiences you may also want to design exercises that help them read graphs and tables. This may be important for participants from civil society with limited education, specially in mathematics. For other audiences you may want to design exercises that help them present numerical information in a simple and effective way. This will often be important for participants from a technical background who are themselves very comfortable with figures, but may tend to overwhelm their audiences with too many complicated facts and figures.

Reading government budgets

Some – maybe many – participants at your workshop may have never seen a government budget. Some who have seen a government budget may not know how to read it. Those who don't know how to read budgets can include parliamentarians, civil servants and local councillors. Unless your participants are all budget officials, or it is a very short 'buy-in' workshop for senior people, it is important to spend some time helping participants to read the budget.

How you structure this session depends, among others, on the audience and the focus of the planned GRB work.

If you are dealing with a single country, and only with the national budget, you can develop materials beforehand. Usually the budget books will contain one page which summarises the budgets – for example, a page showing the allocations to each of the ministries. Make a copy of this page so that participants get a feel for the shape of the full budget. Then choose a particular ministry which is likely to be of interest to participants and copy a few of the pages to show what they look like. One option is to choose the ministry that is responsible for gender/women. However, if you do this you must again emphasise that GRB work should avoid focusing only on these special allocations as you will then be focusing on the 'crumbs' and ignoring the bulk of the cake.

You can make annotations on the pages before distributing to participants. Alternatively, you can make overhead slides on which you point out different points. For example, you should point out if money figures are in thousands or millions. You should point out which figures refer to the current budget year, and which to previous or future years. You should point out which columns are estimates and which are audited amounts. You should point out the difference between operating/recurrent amounts and development/capital amounts. If operating/recurrent and development/capital are listed separately (perhaps even in different volumes), you should make copies of a few pages of each. You can also point to how the different pages of the budget link – for example, the total for a Ministry should be the same as the line item for a Ministry on the summary page.

The pages which follow in this section describe some of the main ways of presenting budgets, and then show examples of these different wages from countries in the region.

For some audiences, you may want to check that they can do simple calculations. For this, you can develop a worksheet with about 10 questions such as:

- What is the total allocated for 2004/5 for the Ministry of Gender?
- What percentage is the allocation for the Ministry of Gender of the total government budget?
- How much, in percentage terms, did the allocation for the Ministry of Gender increase from 2003/4 to 2004/5?
- If inflation is 3.4%, did the allocation increase in real terms?
- How much of the Ministry of Gender's allocation for 2004/5 will be spent on salaries?

Hand out the worksheets and ask participants to work in pairs or groups of three. Make sure that you have some calculators to help groups do the calculations. After giving them some time to do the work, check in a plenary session that everyone has got the correct answers. If some participants do not get the correct answers, explain where they went wrong.
If you have participants from several countries, or from different provinces or municipalities within a single country, you can ask participants to bring a copy of the budget along with them to the workshop. Obtaining a copy of the budget may be a learning experience for participants as – despite the fact that these should be public documents – they are sometimes difficult to get hold of.

With a multi-country or multi-region group, you can ask participants to divide into groups according to geography, and give them 15 minutes to examine the budget to see what it tells them about gender. It is difficult to predict what groups will come up with in this exercise. In most cases, the main conclusion is that budgets tell one very little about gender without further investigation and/or background information. Nevertheless, most groups will be able to come up with something. Sometimes participants are able to 'see' something about gender because of their existing knowledge of government programmes or of the gender situation in the country. As facilitator, you should point this fact out as it shows participants that GRB work requires more than simply examination of figures in a budget book. Some people find working with figures very difficult. Those who are comfortable with figures tend to rush ahead and dominate sessions which focus on technical skills. As facilitator, you must make sure that the slower participants are understanding the points you make – that they are not keeping silent about their difficulties because they are embarrassed.

Different ways of presenting budget information

Because budget books contain so much information, the information needs to be classified in some way. Common ways of classifying expenditure in a budget are:
n Economic

- Administrative
- Functional
- Programme

Economic classification
The main expenditure categories in this classification are usually current and capital expenditures. Current expenditures are expenditures for services and consumer goods which are likely to last less than one year and which are necessary to carry out government operations. They include salaries of government employees, subsidies to firms, households and individuals, and expenditure on operations and maintenance. Capital expenditures are those for goods and services that will be used for longer than a year. They include spending on technical assistance and training, as well as on land, buildings, infrastructure and goods such as textbooks.

Administrative classification
Here expenditures are classified under the agency responsible for the expenditure. For example, national budgets will be classified according to the different Ministries. Usually this classification is used in combination with another classification.

Functional classification
This classification groups expenditure according to the function or purpose for which it is spent. It uses standard function categories. There is usually some similarity between the administrative and functional classifications, but they are not exactly the same. For example, the Ministry of Defence may spend money on medical services for its staff. This expenditure will be classified under Health in the functional classification, but under the Ministry of Defence in the administrative classification.

Programme classification

A programme is a set of activities that government does to reach a goal. Often this classification is used together with an administrative classification, in that each agency's budget is divided into several programmes, each with their own budget. Sometimes the programmes are further sub-divided into sub-programmes, again each with their own budget.

The following pages show extracts from the budget books of countries in the region which illustrate different ways of presenting budgets.

The page from Bosnia Herzegovina is an example of a combination of a simple programme and administrative classification. It shows how much is allocated to each agency and, within each agency, how much is allocated to each programme. For example, it shows a total allocation of 447,606,000 Mark for the parliament, of which 297,606,000 Mark goes for parliamentarians' clubs and 150,000,000 Mark for the European Integration Programmes and other international cooperation.

Page 200 from the budget of Belarus is an example of a budget layout which allows comparison of past, current and planned expenditure. For each item it includes actual expenditure for 2002, planned expenditure for 2003, and projected expenditure for 2004. The expenditure for each of the three years is shown in terms of the percentage of total expenditure as well in terms of the percentage of gross domestic product (GDP). For example, 0,01% of total expenditure (accounting for 0% of GDP) was spent or will be spent on development of entrepreneurship in each of the three years. Where this format is used, the figures for the year before the current one (2002) will usually be audited figures, and the figures for the current year (2003) will be estimates.

The first page from Montenegro shows the functional and economic classification codes in the first columns and an administrative and economic classification in the penultimate column. For example, for the Ministry of Health it shows a total of 219.115,00 for expenditures on materials and services, broken down into separate items for expenditures on danger pay, materials, official missions and business trips, energy, etc. This budget format does not show clearly what programmes or activities the expenditures relate to within the Ministry of Health.

The second page from the budget of Montenegro is an example of a more narrative-type presentation which is usually found either in a separate budget publication or at the beginning of the budget tabulations. This presentation highlights what the Ministry of Finance considers the most important elements of the budget. For example, section 10 announces, among others, an allocation of 45 thousand Euro for national coordination to combat trafficking in human beings.

Programme performance budgeting: Presentation

Programme performance budgeting (sometimes called activity-based budgeting) is being introduced in many countries, often together with medium-term economic frameworks (MTEFs). Because many finance officials will be talking about this sort of budgeting, it is important that participants from countries where it is used understand what it is about. It is also useful knowledge for people from other countries because programme performance budgeting offers important possibilities for GRB.

Programme performance budgeting is a style of drawing up budgets used inside government. For an inside-government GRB initiative, programme performance budgeting can provide a good format for producing the gender-aware budget statements which are one of Diane Elson's tools. Understanding programme performance budgeting can also be useful for people outside government (a) so that they understand government budgets and (b) because some of the ideas can be useful in outside-government GRB work.

When we ask governments to start doing GRB, they might respond that they already have too much work to do and GRB work will be an unbearable extra burden. Arguments which suggest that GRB will not mean a lot of extra work for government officials are therefore important. The country examples in the presentation which follows show how different countries have incorporated gender into existing budget formats. This reduces the amount of extra work. Plus we can also argue that it 'adds value' to what government is already doing.

Important points to note about each of the slides of the presentation are as follows:

The five steps of gender analysis of budgets

This slide makes the link with the introductory presentation on 'Basic Concepts of Gender-responsive Budgeting'. Programme performance budgeting formats usually reflect at least four of the five steps. Outcomes are sometimes not included in the format because they are not easily measured on an annual basis. When presenting the slide, you can also point out that these five steps are useful for policy analysis more generally – not only for budget and GRB work.

Diagram – policies objectives to outcome

The diagram builds on the five steps to show how government planners and budgeters should move from a policy objective to determining budget allocations and assessing their Economy, Efficiency and Effectiveness (the three 'Es' which are often referred to by budget specialists). The diagram uses the example of glaucoma to show what this means in concrete terms. When doing the presentation, you can use another example, such as school education, to make it concrete. You also need to point out that traditional budgeting ignores an important Fourth E – equity. While Economy, Efficiency and Effectiveness are considered only at one of the steps, Equity must be considered at all steps. For example, using the education example – are female and male teachers paid the same salary (funds to inputs), are there equal number of boy and girl students (inputs to outputs), and are boy and girls equally equipped on leaving education to earn good incomes and succeed in the outside world (outputs to outcomes)?

Department of Water Affairs and Forestry in South Africa

This slide is an example of a gender budget statement in South Africa before that country introduced performance budgeting. It follows the style of the budget books tabled on budget day in those days, which was very discursive. Nevertheless, if you read the extract you will see that it follows the five-step approach. The first paragraph describes the situation, bringing in race and location as well as gender. The second paragraph describes the policy. It also states how much money was allocated. The second paragraph and the table show the outputs, including from a gender perspective. The extract does not talk explicitly about outcomes, but some of these can be inferred – such as better health and less wasting of time fetching water. The final paragraph shows a second programme of the same department. It is included to show how political commitment of the civil servants responsible for a particular programme can make a difference in gender terms. In this case, while only about 14% of employees on the water schemes were women, over half of employees on the alien plant removal scheme were women – despite it being equally physically taxing work.

Office of the Premier

This example is also from South Africa, but this time at provincial level, and after the introduction of performance budgeting. The example is from Gauteng province, which is the wealthiest and second most populous of the country's nine provinces. The format of the gender budget statement follows the standard format used in the province, but adds a block for 'Gender issue'. This example shows how the Office of the Premier, which is the gender machinery in the province, considers race and income alongside gender.

Malaysia: Programme/project format for operating budget

This slide shows the standard format used in the very developed performance budgeting system used in Malaysia. Most other countries have far fewer items in their format. The slide shows that half of all the items (those which are italicised) allow for the introduction of gender issues. Only one explicit addition ('equity', under Output Specification) was made to the standard format when GRB was introduced. The GRB pilot in Malaysia covers the Ministries of Education, Health, Rural Development and Human Resources Development. These ministries have shown how gender can be reflected in the italicised items.

MINISANTE

This example comes from Rwanda, and shows how the Ministry of Health in that country drew up a gender budget statement for one of their sub-programmes. In Rwanda, the pilot GRB involved five ministries – Health, Education, Local Government, Agriculture and Water Affairs and Energy. Each ministry was asked to draw up a gender budget statement on the six sub-programmes which were allocated the biggest amounts. These sub-programmes were chosen to avoid the GRB work focusing on 'crumbs'. This example is the allocation for HIV/AIDS. It shows how, in addition to the column for 'Gender dimension', gender issues are incorporated in the Outputs, Activities and Indicators.

Some of the slides in this presentation are not ideal for showing on a screen because the font is small. The slides are done in this way to impress upon participants that these are real-life examples of what was published in government budget publications. To assist participants, hand out copies of the slides before making the presentation so that they can read from their copies if their eyes are not good enough to see what is shown on the screen.

The presentation should take about 30 minutes, including time for a few questions.

If you or participants want to know more about programme performance budgeting and gender, you can read the publication by *Rhonda Sharp, Budgeting for Equity: Gender budget initiatives within a framework of performance oriented budgeting* (produced for UNIFEM, 2003).

The five steps of gender analysis of budgets

1. Describe the situation of women and men, girls and boys (and different sub-groups) in the sector
2. 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']

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

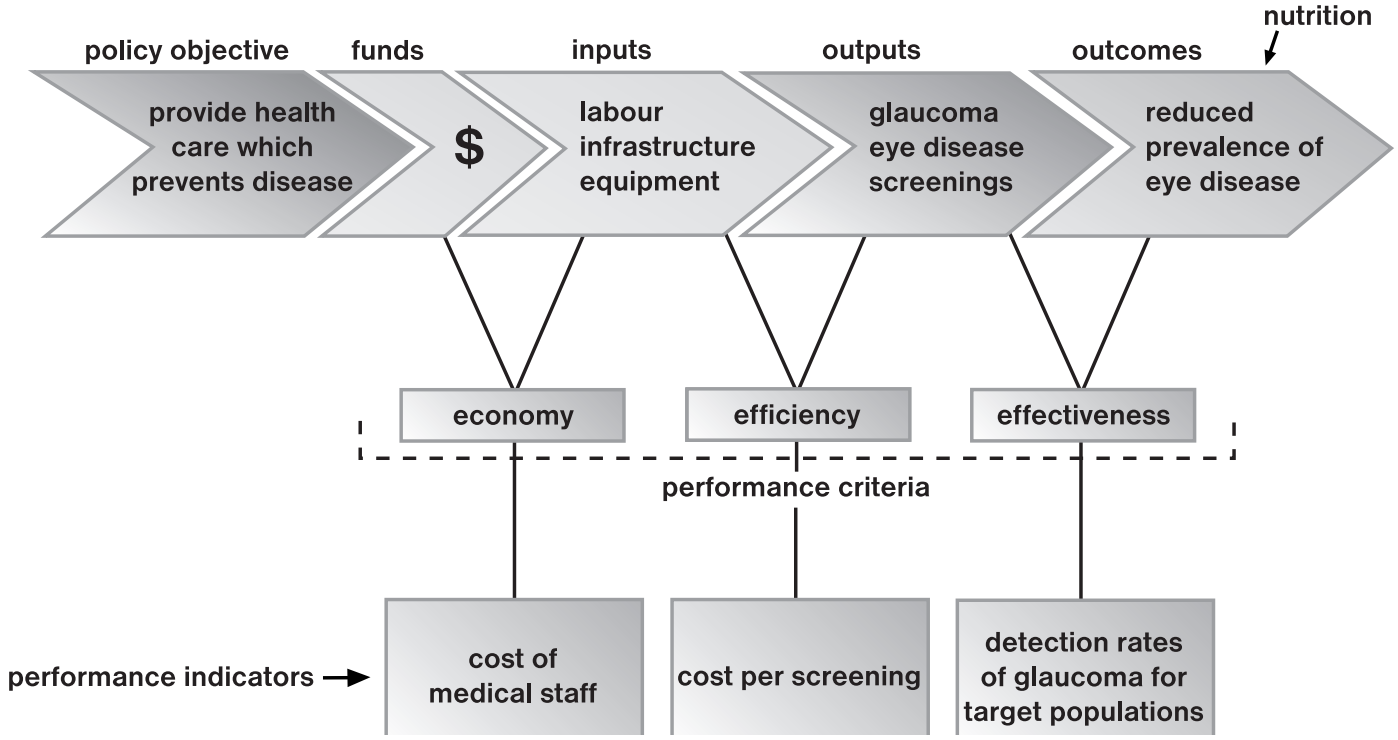


Figure 2.3 *The basic structure of outcomes and outputs budgeting application to a health program.*

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

Department of Water Affairs & Forestry in South Africa

In late 1995 only a third of African households and under three-quarters of coloured households, compared to 97% of Indian and white, had running tap water inside their dwellings. Outside of urban areas only 12% of African households had an inside tap and 21% had a tap on the site, while 28% were collecting water from a river, stream, dam or well and 16% from a borehole. One in six (17%) of African households who had to fetch water from an off-site source were forced to travel at least a kilometre to do so. In 1993 the average time spent on the task by members of rural African households forced to collect water was 100 minutes – over an hour and a half. The average time spent by individual women who collected water was over an hour, at 74 minutes. Just under half of all rural African women over the age of 18 were spending part of their time collecting water.

A programme to supply water to those previously denied this facility was one of the Presidential Lead Projects of the Reconstruction and Development Programme. One thousand days after the 1994 elections, more than a million people had benefited from the ready availability of fresh, safe water for the first time in their life. By the end of October 1997 the programme had provided basic water supply and sanitation to approximately 1,2 million people and spent approximately R800 million on the more than 1 000 projects initiated since 1994. Of the 195 878 jobs created by the twelve Presidential Lead Projects initiated in 1994/5, 25 750 (13%) were reported to have been taken up by women.

In late 1997, on the basis of available information the Department estimated the involvement of women in various roles as follows:

Role	% women
Employees on schemes	14%
Trainees on schemes	16%
Contractors	None
Consultants	25%
Steering committee members	20%

The Department has initiated the Working for Water Programme as part of its national water conservation campaign. The programme provides for the employment of local people in the clearing of invasive alien plants. In May 1997 7 400 previously unemployed people, of whom more than half were women, were working on the Working for Water Programme. Meanwhile the Forestry division of the Department has encouraged the planting of trees in community woodlots. Many are managed by women's groups.

Source: Department of Finance, Republic of South Africa (1998), *Budget Review 1998*, Pretoria, pp 6.58.

➠ *OFFICE OF THE PREMIER*

Outcome	Growth and development priorities of the province monitored and implementation appropriately supported
Output	Support given to departmental growth and development related programmes which have a gender dimensions
Gender issue	1. Black economic empowerment: Ensure that the province's BEE programme targets women in a way that removes them from exclusion from financial and economic resources. 1. Informal Sector: Ensure that support is provided to the informal sector with a special focus on women in a way that allows them to create their own jobs. Also support programmes that lead to the integration of the informal sector to the mainstream of the economy. 1. Food Security: Encourage programmes of establishing food gardens for poor households, especially women headed households. This will lead to job creation as well as address the problem of hunger and can help to mitigate the negative effects of HIV/AIDS/ 1. Skills Development: Support programmes aimed at increased investment in Human Resources development and training for women and the girl child as well as empowering women to be the builders and architects of their own learning and self-development. 1. Poverty Alleviation Programmes: support short term employment programmes that target women such as Zivuseni
Programme	Policy Development and Co-ordination
Sub-programme	Growth and Development
Indicator/output	High quality applicable reports of assessment of targeted programmes with gender impact.
Budget	
Action	
Time frame	

MALAYSIA: Programme/project format for operating budget

Note: The italicised items indicate where gender issues could be accommodated.

1 Maksud bekalan	Vote number as per Budget Book
2 Agensi (Agency)	Name of Ministry/Department
3 Program	Name of programme
4 Aktiviti (Activity)	Name of activity
5 Kod (Code)	Accounting code of activity, to facilitate reference
6 Punca kuasa (Source of Authority)	Cabinet decision, Parliamentary Act or Treasury directive which gives authority
7 Objektif (Objective)	Previously agreed objectives for the activity. Focused on the problem that needs to be solved based on achievable impact.
8 Analisis keperluan/dasar (Needs analysis)	Specify the following: (i) clients' problems/needs that need to be resolved. Include empirical data to support the seriousness of the needs. (i) main reasons for the probems/needs; (i) strategy to solve the problems/needs. Include (a) alternative policies and government activities to solve the needs and (b) short- and long-term strategy
9 Pelanggan (Clients)	Clients who will benefit directly or indirectly from activity
10 Fungsi (Functions)	Main functions that must be executed.
11 Sumber-sumber	Information regarding resources allocated to each activity.
12 Spesifikasi output (Output specification)	Final output that has been produced. Information on: ■ quantity of output ■ quality of output (i) timeliness of output (i) cost of output (i) equity (gender addition) For each of the above, include data on: ■ agreement/achievement/variance i.r.o. previous year ■ agreement/variance for current year ■ proposal for next year

13 Petunjuk impak (Indicator of impact)	Indicators of activities, according to specified system**
14 Rancangan penilaian program (Programme evaluation plan)	State:

(i) year of commencement of programme/activity
(i) when last done and proposal for next evaluation
(i) main criteria that will be assessed in future reviews
(i) proposed methodology to obtain data for assessment.

** The system for impact indicators includes the following:

- Isu-isu yang dinilai (Issues to be evaluated)
- Methodologi (Methodology)

MINISANTE	Gender dimension	Outputs	Activities	Indicators
1. Fight against HIV/AIDS	Due to biological reasons, women and girls are more vulnerable to HIV/AIDS than men. Furthermore, in most cases, pregnant women suffering from AIDS transmit the virus to their baby. Current gender relations do not give women and girls a great deal of power to protect themselves against unsafe sexual relations. Sexual violence constantly exerted on little girls exposes these latter to great infection risks.	1. The vertical transmission programme is integrated in 10 health facilities; 2. 20 VCT sites are open by December 2003; 3. Support HIV/AIDS research; 4. A surveillance of syphilis cases of pregnant women is conducted every year; 5. A disintegrated national survey on HIV-positive cases linked to HIV/AIDS is undertaken annually; 6. The Laboratory to complete an analysis of the HIV molecular biology, each year.	The HIV/AIDS prevention programme that targets specifically men, women, girls and boys. Undertake a HIV prevalence study at national level. Promote access to female and male condom. Undertake a syphilis prevalence study. Awareness programmes to people at risk such as prostitutes, lorry drivers, military men, etc. Make treatment to men and women available. Take the necessary measures to avoid vertical transmission of HIV	Percentage of infected women and girls, men and boys. Number and percentage of HIV positive women/girls and men/boys who have access to treatment. Number of women/girls and men/boys specifically targeted by HIV/AIDS prevention/awareness Availability and accessibility (affordable price) of the female condom.

Programme performance budgeting: Exercise

Because of the importance and potential of programme performance budgeting, if at all possible the workshop should include an exercise where participants can experiment with this approach. The form of the exercise will depend (a) on whether the country already has a performance-based format and (b) whether participants are from inside government or outside.

If the country has a performance-based budget, you can ask participants to adapt the standard budget statement for a programme or sub-programme so that it becomes a gender-aware budget statement. They can do this by adding gender-aware elements under existing 'headings' (as done in the Rwanda example for Outputs, Activities and Indicators) and/or by adding additional 'headings' (such as Gender Dimension or Gender Issues). Remind participants that they should try to suggest a format that will not scare off budget officials and the Ministry of Finance.

If the country does not have a performance-based budget format, you can ask participants to draw up a performance-based and gender-aware budget statement using simple, standard headings such as:

- Programme name:
- Gender issues (especially those related to situation addressed):
- Activities (to be undertaken as part of programme)
- Amount allocated:
- Outputs (what will be 'produced' by the programme, disaggregated wherever possible)
- Indicators (how the outputs and outcomes will be measured)

For indicators, some countries use targets (amounts that will be aimed at) while others simply say what will be measured. Either of these approaches is acceptable, but it is useful to point out the difference because participants sometimes find this confusing.
Emphasise that participants should draw up a gender budget statement on an existing government programme. In practice, you may find that when they do the exercise, they uncover gender-related problems and 'adjust' the programme. You can then point out to participants that this is one of the benefits that we hope for from GRB work inside government – that when drawing up gender budg-

et statements, budget officials and other policy makers will realise the weaknesses of what they are currently doing in their programmes.

Divide participants into groups for this exercise. If this is a general GRB workshop, assign a different sector/ministry to each group. If participants are all interested in a particular sector, assign different programmes within that sector.

Group work should take about 45 minutes, and plenary report backs about 30 minutes.

The example of a gender budget statement for a Ukrainian programme, shown on the next page, was developed in the Moscow workshop.

Country:

Ukraine

Agency:

Ministry of Economics

Programme:

Support for women entrepreneurship

Goal:

Reduction of gender inequality in small and medium enterprises

Objectives:

1. Increase number of women entrepreneurs by 20%
2. Establish micro-credit and financial support programmes
3. Establish a system of training and retraining
4. Introduce changes in the statistics

Activities:

- Change and monitor legislation
- Create business incubators (mobile centres)
- Create an association of women entrepreneurs
- Provide education and training, including courses for bank workers
- Open credit lines
- Provide information and public relations support
- Ensure consultancy centres are available

Budget allocated:

Objective 1: 20 mil. $

Objective 2: 100 mil $

Objective 3: 30,000 $

Objective 4: 100,000 $

Indicators:

Percentage increase in number of women entrepreneurs

Reduction of inequality in income between women and men

Number of enterprises headed by women

Proportion of credits given to women

Revenue received by the government through women's business

Unpaid labour: Introduction

The presentation on 'Basic Concepts of Gender-responsive Budgeting' notes that:

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 citizens.

Unpaid labour is the work done in the care economy which is illustrated in one of the other slides for the 'Basic Concepts' session. Unpaid labour is at the root of much of the gender inequality in the world. So unless policies and budgets address this issue, they will not tackle a root cause.

Unpaid labour is a large topic on its own. In a GRB workshop what we want is to give participants a basic understanding of what unpaid labour is and why it is important. We also want them to start thinking about how the unequal distribution of unpaid labour between women, men and children can be addressed by policies and the associated budgets.

The exercises you choose on unpaid labour will depend on the time available as well as the participants, for example how much you think they already know about unpaid labour. A good way to start for many audiences is the 24-hour day exercise. This reveals to participants in a concrete way how unpaid labour affects their own lives and can start a discussion on how unpaid labour may affect the lives of other women and men in the country.

For this exercise, give each participant two forms – one marked 'My 24-hour day' and one marked 'The other person's 24-hour day'. (See handouts at the end of this section.) Ask them to fill in what they did from the time they woke up until the time they finally went to sleep on the 24-hour day sheet. On the 'other person's' sheet they should fill in what their spouse, partner, child, parent or other person of the opposite sex whom they know best did. Explain that in the 'paid' column they should mark any activity related to paid work, even if they did not get paid immediately and directly for that work. For example, if someone is a teacher, the time spent marking assignments in the evenings is marked 'paid'. Similarly, if someone has a vegetable stall, the time spent going to market to buy produce is marked 'paid'.

Ideally, participants should fill in the form for the previous day, as this is the day they will remember best. However, if you are in the middle of a multi-day workshop, they may have spent the previous day in the workshop. So, instead, choose the last day on which they are likely to have done 'normal' tasks. This is often not the day before the workshop starts, as participants may have had special activities such as packing and travelling on that day. A 'normal' day can include a weekend day. In fact, sometimes the differences between women and men are more noticeable for weekend days than for weekdays.

Allow participants 15-20 minutes to fill in the forms. Then give them another 10 minutes to discuss their forms with the person sitting next to them. After these two-person discussions, ask participants in plenary to discuss some of the patterns they observed. Almost certainly, you will find that women tend to spend longer on unpaid labour than men. In workshops with professionals, the differences between women and men may be smaller than among working class and poorer women and men. This is so, among others, because professionals are more likely to have equipment such as washing machines that save labour time. They are also more likely to be able to employ other people (usually women!) to do some of the unpaid labour for them. If you feel that the participants in your group are not representative of the general population, ask them whether they think that other women and men in the country may have patterns which are different from them.

During the discussion, point out to participants that the unpaid activities which they have listed include two broad categories – unpaid 'work' and 'non-work' activities. The way to decide whether a particular activity is work or not is by using the third-person rule. The third-person rule says that if you could pay someone to do a particular activity for you, then that activity is work. For example, you could pay someone to do the housework for you, to look after your child, or to do the shopping. So these activities are work, even though they are unpaid. But you cannot pay someone to sleep for you, eat for you, or study for you. So these activities are not work.

A short presentation can also be useful to clarify the main concepts. Two slides which can form the basis of such a presentation are included at the end of this section.

The Care Economy

This is a repeat of a slide from the 'Basic Concepts' session. It shows – with shading – the part of the economy that is usually ignored in most economics courses. Because it is ignored in economics teaching, it will also generally be ignored in policy-making by those trained in economics.

Unpaid labour and GDP

This slide explains how unpaid labour is ignored in calculations of gross domestic product (GDP). This is important because GDP is the usual measure of economic growth. It means that economic policy making that focuses simply on GDP growth will ignore unpaid labour. In fact, if the economic planners believe that public sector expenditure 'crowds out' the private sector from the economy, government may cut back on public social expenditure because the planners think that this will stimulate economic growth. This cut-back may result in an increase in the amount of unpaid labour passed back to the household – mainly to women.

Many countries in the region have had time use surveys fairly recently. A list of these countries is included. Time use surveys are based on diaries similar to the ones used for the 24-hour day exercise. They show the overall patterns of time use of the population as a whole. If your country has had a time use survey, include a few key graphs or facts from the survey in the presentation. Information on time use surveys can be found on the web at
http://www.unece.org/stats/gender/web/ under Gender Statistics.

You can also include a slide which shows how unpaid labour is reflected in the paid economy. In most countries, average female wages are 20—25% lower than men's. There are a range of reasons for this difference. The main one is usually occupational segregation – that women tend to cluster in some occupations while men cluster in others. Very often the common female occupations are similar to the tasks connected with unpaid labour. For example, usually the majority of primary schools teachers, nurses and domestic workers are women. These are all jobs for which similar work is done unpaid in the home. Try to find graphs and figures that illustrate this point and show both the occupational segregation in your country and the lower wages associated with female jobs. Again, a good place to start looking for this information is at
http://www.unece.org/stats/gender/web/ under Gender Statistics.

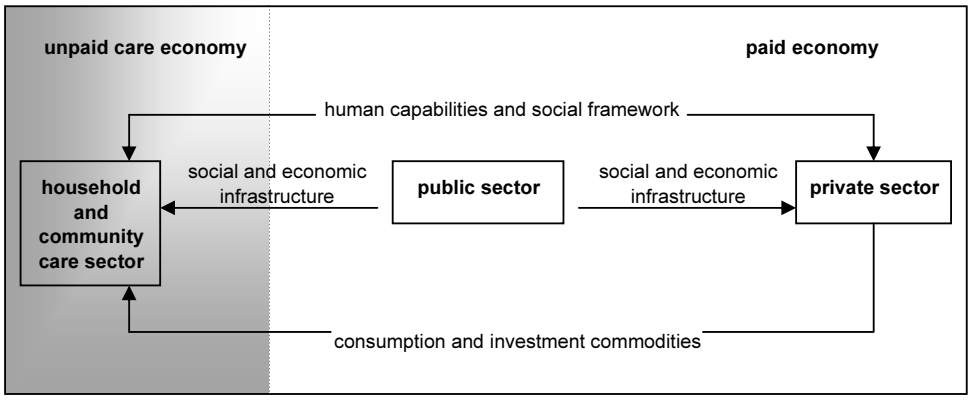
My 24 hour day

Time	Activity	Paid

The other person's 24 hour day

Time	Activity	Paid

THE CARE ECONOMY



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

UNPAID LABOUR AND GDP

The third-person rule

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

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

The System of National Accounts (SNA)

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

What the SNA says must be included in GDP

Include: Paid work in the public and private sector

Include: Unpaid work in family business

Include: Unpaid production of goods, such as subsistence farming

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

Countries in the region known to have had time use surveys

Country	Year
Albania	1996
Bulgaria	2001/02
Czechoslovakia	1990
Estonia	1999/2000
Hungary	1999/2000
Kyrgyzstan	2000
Latvia	1996
Lithuania	1997
Macedonia	1996
Poland	2001
Romania	2001
Russia	1999
Slovak Republic	1996
Slovenia	2000/01
Uzbekistan	1997

Unpaid labour in policies and budgets

The previous section focused on concepts – on understanding unpaid labour. This section looks at how a concern about unpaid labour can be reflected in policies and the accompanying budgets.

We suggest three different ways of dealing with this topic.

The **first** way looks at policies and the associated budgets in the Netherlands which are intended to assist people to combined paid and family life. Netherlands is a good example because the country has for some time had a very explicit policy intention of assisting women and men to share unpaid labour. As the basis of the exercise we provide an extract from the report drawn up for the pilot GRB exercise coordinated by the Interdepartmental Working Party on Mainstreaming (see case study in country case study section). The exercise thus exposes participants to a real-life example of a GRB product. Finally, the example is a good one because it shows how GRB analysis can be applied to the revenue side of the budget.

The extract is fairly long and has several tables. It is thus not appropriate for reading aloud. If you think participants might need assistance understanding the piece, you can start with a short presentation highlighting the main issues. You can then ask participants to read the piece through to themselves.

When everyone has finished reading, allow a short time for questions of clarification. Then lead a discussion in which you ask participants to compare the policies (and budgets) in their own country which encourage combining paid work and family life with those of Netherlands.

The **second** way of approaching this topic also starts from the experience of other countries. Here, however, participants are given very short descriptions of a wide range of policies in a range of countries. These policies cover many different aspects of unpaid labour, not only combining paid work and family life. The handout includes example of existing policies, as well as proposed policies which are the subject of advocacy.

Again, give participants time to get familiar with the examples either through a presentation and/or through reading. If you choose reading, you can ask participants to take turns in reading examples so that nobody's voice gets tired.

After the handout has been read, allow a short time for questions seeking clarification. Then lead a discussion in which you ask participants what policies their own country has to address different aspects of unpaid labour. For each example, ask the contributor to estimate the amount of money allocated, or the amount of revenue foregone.

The **third** way of approaching this topic focuses on situations where policies can increase the burden of unpaid labour, even if not consciously. This has been a common experience for many countries which have cut back on social expenditure to meet fiscal targets such as a reduced deficit or in order to pay back debt.

The handout looks at the example of South Africa soon after the end of apartheid. During the apartheid years, government funded high-quality institutions in which people with disabilities, orphans and others in need of care could be cared for. However, these institutions were largely restricted to white people. When the democratically elected post-apartheid government into power, they felt that they did not have sufficient money to make similar services available to all people. Instead, they proposed scaling down provision for whites. They proposed this policy in the name of promoting 'community care'. The two parts of the handout compare how the non-governmental GRB initiative in South Africa described this policy with how it was described in the budget book by the government.

You can use this handout as the basis of a debate. The debate should highlight that there are usually several sides to an argument, each one of which may have some valid arguments. The debate should also highlight the issue of priorities – that budgets involve choices.

After the debate allow discussion as to whether similar policy moves are happening in your country which will increase the unpaid labour burden of people (and especially women) in the community.

The Netherlands:

Policies and budgets to combine paid work with family responsibilities

Extract from: *Budgeting from a male/female perspective: three departmental pilots in the Netherlands*

Ministry of Finance

In surveying the equal opportunities policy of the Ministry of Finance, an examination was made of the Ministry's budget and the underlying policy, and at the fiscal measures taken in the context of the tax system. This therefore does not relate to budget [expenditure] items , but rather to lost tax revenue.

Survey of fiscal measures partly aimed at equal opportunities, Ministry of Finance, 2002

	Euro (€)
Deductibility of expenditure on childcare	125 million
Allowance for childcare	105 million
Allowance for paid parental leave	20 million
(Supplementary) single parent allowance	490 million
Combination allowance	310 million
TOTAL	**1050 million**

The aims of these measures largely relate to facilitating the combination of work with family responsibilities.

Deductibility of childcare and allowance for childcare

Childcare has a positive effect on women's participation in the labour market, on the acquisition of economic independence and thus on the creation of a broader economic foundation. The costs which parents incur for childcare play a role in the decision of whether or not to enter the labour market. This is why childcare is facilitated through two tax arrangements: through the allowance for childcare (for employers) and through the deductibility of childcare for individuals. The allowance for childcare is a contribution of 30% of the costs which an employer incurs for the care of its employees' children. The deductibility of the cost of childcare for individuals applies to people who use childcare in connection with their work and who earn at least 3,494 from that work. Both measures apply to childcare for (foster) children aged under 13.

Allowance for paid parental leave

The allowance for paid parental leave (for employers) was introduced with effect from 1 January 2001. This allowance is applied on the wages that are paid during the employee's parental leave. The

allowance covers 50% of the wages paid during the parental leave and is subject to a maximum per calendar year per employee (maximum of 70% of the statutory minimum wage).

(Supplementary) single parent allowance
Under the tax system individuals are entitled to a single parent allowance if they have supported one or more children as a single person to a significant degree for a period of more than six months. They are also entitled to the supplementary single parent allowance if they have performed paid work and the child is aged under 16.

Combination allowance
Tax payers are entitled to the combination allowance if they are in paid work for which they receive more than 4,060 or qualify for the self-employment allowance and have cared for a child aged under 12 for at least six months. The combination allowance applies to both partners or co-parents. The combination allowance for 2002 is 185.

Reduction in working hours criterion for pregnant self-employed persons
Self-employed persons need to fulfil a working hours criterion in order to qualify for certain fiscal measures such as self-employment allowance, Self-Employed Pension Allowance and the deductibility of research and development work. During discussion by the Lower House of the Tax Plan 2002 it was agreed that an investigation into the working hours criterion for pregnant self-employed persons would be presented before the end of the first quarter of 2002. A final decision will be made after this investigation….

Ministry of Social Affairs and Employment
These policy items also provide information about the tax expenditure and other sources of funding for the implementation of policy (e.g. ESF).

Summary of budget-financed expenditure on equal opportunities policy, Ministry of Social Affairs and Employment, 2002

Article	Name of item	Euro (€)
2	Childcare National Social Security Assistance Act (part of stimulating and improving the quality of the supply of labour)	86.8 million
11	Promoting options for combining work and family responsibilities	5.8 million
12	Co-ordination of equal opportunities policy	19.1 million
98	EQUAL (part of article 98 General)	4.8 million
TOTAL		**116.5 million**

Childcare National Social Security Assistance Act (part of art. 2: Stimulating and improving the quality of the supply of labour)
Municipal councils receive a budget for childcare for people receiving benefits under the National Social Security Assistance Act on the basis of the KOA scheme and as part of the funds for administrative agreements with municipal councils relating to case management.

The aim of the Scheme for childcare and out-of-school care for single parents with children on social security benefit (KOA scheme) is to promote the shift from benefit to paid work, training or social involvement by single parents by offering municipal councils the opportunity to buy in childcare capacity from third parties. The social security childcare improves the chances of combining work and family responsibilities and thus helps single parents who receive benefit - generally often women - to participate in paid work, training or social involvement. The scheme can thus be considered to promote the economic independence of this group.

Promoting options for combining work and family responsibilities (article 11)
The Career Interruption Financing Act provides for a contribution to employees who have agreed a period of leave with their employer for family responsibilities or education. The employee must thereby be replaced for the period of leave by an unemployed person entitled to benefit, a (partially) disabled person entitled to benefit or a re-starter who thus gains work experience. A state contribution is made to General Unemployment Fund for this. This state contribution is accounted for in article 11 of the Ministry of Social Affairs and Employment's budget. The total costs to the General Unemployment Fund are higher, because not all types of (family responsibility) leave are subject to a substitution obligation (see also the description of the Career Interruption Financing Act under the premium-financed category) and because replacement with a re-starter (not entitled to benefit) means that no benefit is saved. The Career Interruption Financing Act is implemented by the Employee Insurance Executive Agency…

Premium-financed social security expenditure
A proportion of the objectives relating to social security are achieved by using premium funds. These premium funds are not included in the Ministry of Social Affairs and Employment's budget, but are included in the budget section Social Security and Labour Market in the notes to the Ministry of Social Affairs and Employment's budget because of the interrelationships.

Summary of premium-financed social security expenditure, Ministry of Social Affairs and Employment, 2002

Article	Name of article Childcare under Unemployment Insurance Act and Reintegration	Euro (€)
	of Disabled Workers Act	17.3 million
	Career Interruption Financing	22.3 million
TOTAL		**39.6 million**

Childcare under Unemployment Insurance Act and Reintegration of Disabled Workers Act
In order to remove an obstacle to the reintegration of job-seekers, the UWV has the power under the Unemployment Insurance Act to finance a contribution to the cost of childcare for single parents or parents who cohabit with a partner who enter a reintegration programme (as an unemployment benefit recipient). The reintegration programme can consist of education, job-finding training, social involvement and other activities which will promote the entry into work. A corresponding scheme exists for disabled workers under the Reintegration of Disabled Workers Act. The UWV can also pay a contribution to the cost of childcare to an employer who employs a benefit recipient for at least six months. This benefit recipient must then enter the employer's employment within six months of the end of their participation in the programme. An employer of a disabled worker who enters the employer's employment within six months of their disability benefit commencing can qualify for a contribution to the costs of childcare. This ensures that the financing of childcare does not prevent benefit recipients from accepting work.

The costs of the scheme for unemployment benefit recipients and disabled workers is financed from the General Unemployment Fund and the Reintegration of Disabled Workers Fund respectively. Set against these costs are saved benefit payments, as a result of which the measure is budget-neutral on balance. The scheme can be applied to up to 4000 employees in any one calendar year.

There is not right to childcare for benefit recipients. The UWV will always assess whether financing childcare will increase the chance that benefit payments will be saved.

Financing of career interruption
A description of the Career Interruption Financing Act has already been given above at article 11 Budget-financed. As indicated, the total costs of the of the Career Interruption Financing Act are born by the General Unemployment Fund; article 11 merely gives the state contribution to the

General Unemployment Fund in connection with the substituting of those on leave with social security recipients. It is also possible that the persons on leave is replaced with an unemployment benefit recipient, which results in saved unemployment benefit payments for the General Unemployment Fund…

Examples of advocacy and policy on unpaid care work

(Source: *Why should we care about UNPAID CARE WORK?* A guidebook prepared for the UNIFEM Southern African Region Office, Harare, Zimbabwe)

Australia

In Australia, a series of time use surveys helped to make policy makers aware of the unpaid care work issue. Policy changes introduced as a result of this awareness included subsidised child care services and job training schemes to encourage women's involvement in paid employment. The government also began to provide incentives such as tax relief and parenting allowances so that parents (mainly mothers) of young children could stay at home and look after them. These measures were relatively successful. But government was less successful in influencing behaviour in the home and family. Each new time use survey showed that women in Australia continue to do the bulk of unpaid care work.

Within the state of Victoria, the Office of Women's Affairs looked at the time spent by individuals caring for elderly and disabled people. The Office suggested several strategies to help the carers. One strategy was to provide payment for home care. This was not implemented. Another strategy, which was implemented, was to replace a tax rebate for dependent spouses paid primarily to men with a cash payment for home child care to the full-time child care givers, who were mainly women.

Canada

Canada's national pension plan includes a provision that ensures that the pensions of parents are not reduced as a result of being out of the paid workforce for a period to care for young children. In addition, in 1998, after lobbying on the basis of time use statistics, the Canada's federal budget included a tax credit for unpaid work by caregivers.

Israel

In July 2002, the Israeli parliament voted to change benefits for single mothers. Up until then, single mothers with children under the age of seven were eligible for income support payments if their monthly income was below a minimum fixed by law. After the child reached age seven, the mother

had to pass an employment test – she had to prove that she had worked or tried to find work. The mothers of children under seven years received the payments whether or not they worked, as the payments were intended to give them the choice of taking a full-time job or taking care of their own young children. In total, about 50 000 single mothers received these payments.

The Finance Ministry tried to portray the single mothers as 'free-loaders' who refused to work. NGO Adva Centre's arguments in favour of retaining the benefit were:

- 40% of single mothers receiving benefits were working outside the home;
- Their low standard of living should not be cut any lower;
- Women of young children who stay home full or part time are doing work in caring for their children – the next generation. They should be given the option of staying home and doing that work.

The Israel budget of December 2002 contained a compromise solution that income support would be paid to single mothers until their child was two years old without their having to prove that they had worked or tried to find work. This was worse for women than the previous seven years, but better than the three months suggested by Cabinet.

Korea

The objectives of advocacy in Korea are to have:

- An 'economic rating' of the monetary value of unpaid work, and in particular the value of full-time housework. This rating could then be the basis for insurance and social security, taxation, and property division in cases of divorce.
- Accident compensation paid equitably between paid and unpaid workers, for example compensation for full-time housewives should be equitable with that of working women who also perform housework.
- Men increase their participation in housework. The advocates note that this could reduce men's involvement and perhaps productivity in paid work, but will greatly increase women's involvement and productivity in paid work.

In February 2002, the President instructed the Presidential Commission on Women's Affairs to find ways of including the value of unpaid housework in the country's national accounts. Currently the Ministry which replaced the Commission is pushing for three major policy reforms:

- Insurance for full-time housewives calculated on the basis of the value of their household labour;
- Family-friendly policies in the areas of family support, child care, after school care, and others; and
- Equality of compensation at work and sharing of marital assets in case of divorce.

Mongolia

In Mongolia, advocates have the following proposals:

- Introduction of programmes to ease the domestic burden, especially that of young women;
- Improvement of social protection laws to cover people doing unpaid care work;
- Development of paid work skills among women;
- A campaign among women to learn about information technology; and
- Promotion of positive images of the role of women and men through mass media.

Netherlands

The Working Hours Act of 1996 allowed shops to stay open later in the evening and on Sundays. The 2000 time use survey showed that more Dutch women have entered the paid work force than in 1995 and that Dutch men are doing more of the unpaid household labour – although still not as much as women. It is possible that the Working Hours Act contributed to this change.

Norway

In 1992, Norway introduced 'care credits' for social security entitlements. These credits were intended to compensate for the paid work time lost by individuals who cared for family members. The credits were available in respect of care for children under seven years of age, care for the elderly, and care for ill persons if the work prevented the carer from doing paid work.

United Kingdom

In the United Kingdom, the Women's Budget Group has used arguments around unpaid care work in its interaction with the British Treasury. In March 2002, the Chancellor announced that the child tax credit would, from 2003, be paid to the main caregiver. In practice, then, it would usually be paid to the woman. The Treasury was mainly convinced by arguments of efficiency – that money paid to a woman is more likely to be used to the benefit of the child than money paid to a man.

A civil society view of community care

These days we often hear calls for privatisation and for 'community care'. We also hear calls for more involvement by 'the community' in caring for vulnerable groups. In fact, privatisation in the social services is usually introduced as a 'community care' policy.

The possibility for privatisation, and its costs and effects, will differ according to what is being privatised. Aspects of health care can be privatised in a way in which aspects of welfare cannot. To put it bluntly, a woman who collapses in the street with acute appendicitis will receive attention from

public or private health services, no matter what the standard of care. A woman who is emotionally and physically battered by her partner cannot get care from the state, nor will the private sector provide care.

An analysis of community care politics shows the interdependence of economic and social policy. 'The community' is not an agency that can care. There are, in fact, two hidden equations at work. It is assumed that community care = care by families. And it is assumed that family care = unpaid care. Unpaid care is mostly done by women. This gives them less time to do paid work, and keeps them poorer than men.

The 'community care' approach assumes there is an endless supply of women's unpaid work, and that this does not cost anyone anything. As we have seen above, it costs women a lot. The 'community care' approach shifts the costs of caring from the formal to the informal sector. It is much more difficult to 'do the accounting' when this happens. It is easy to keep women's unpaid contribution to the economy invisible.
Adapted from: Francie Lund (1996), 'Welfare', in Debbie Budlender (editor) *The Women's Budget*, Cape Town: Institute for Democracy in South Africa, pp 114-5.

Government's view of community care

The (South African) Department of Welfare has started to de-institutionalise its welfare services where it thinks it is appropriate to do so. The department has made this policy shift because it says communities themselves are often able to provide more appropriate social services than institutions. In these instances, community care also usually costs less than putting people in institutions.

Source: Department of Finance (1998), *Budget Review*, p6.60.

GRB and the Millennium Development Goals

In September 2000, representatives of the governments of 191 countries met at the United Nations and adopted the Millennium Declaration. The Declaration covers eight major goals which together should bring about sustainable development in individual countries as well as internationally. The eight Millennium Development Goals (MDGs) are:

- Eradication of extreme poverty and hunger
- Achievement of universal primary education
- Promotion of gender equality and empowerment of women
- Reduction of child mortality
- Improvement in maternal health
- Combating HIV/AIDS, malaria and other diseases
- Ensuring environmental sustainability
- Developing a global partnership for development.

The third goal focuses explicitly on gender equality. The fifth goal is about women because it is women who give birth. However, gender needs to be considered for all the other goals. If this is not done, gender equality will not be achieved. And it will also be impossible to achieve the goals themselves given that about half the population of every country is female.

Eighteen targets and 48 indicators have been developed to measure the progress of each country in reaching the MDGs. The targets are shown in a handout at the end of this section. The indicators are fully explained in the United Nations Development Group publication *Indicators for Monitoring the Millennium Development Goals* (2003, New York). The United Nations Development Programme's Human Development Report 2003 is also a useful source as it contains a series of tables with MDG indicators for a long list of countries.

The Secretary-General of the United Nations will report each year until 2015 on progress in achieving the MDGs. Most countries that have signed the Declaration are also preparing country-level reports to track their progress.

Because the MDGs are now central to policy making discussions in many countries, they can be a good focus around which to build a GRB initiative. The GRB initiative can help to ensure that gender is not forgotten in all the MDGs. It can do this by using the standard five steps of GRB as follows:

- What is the situation in the country in respect of achievement of a particular goal for women and men, girls and boys? This is an important first question because for some countries particular goals are already more or less achieved. For example, some countries already have universal primary education. The GRB initiative – and the country – must obviously focus their attention on the goals which the country has not yet achieved.
- What government policies and programmes are in place to help achieve the goal? Will these policies and programmes increase, reduce, or leave the same any gender gaps in respect of the situation?
- How much money has been allocated to fund the policies and programmes?
- Is the allocated money spent as planned? How many male and female, rural and urban, rich and poor people does it reach?
- Has the expenditure helped to move the country nearer to reaching the goal, and has it done so in a way that reduces any gender gaps?

In the workshop you can help participants to get started on this analysis, although the full analysis will need a lot of further work after the workshop. The aim in the workshop is to set the framework for the later analysis and develop areas for follow-up.

Start by giving a short presentation which explains the background to the MDGs. Then divide participant into groups, and give each group two or three of the goals to focus on. Ask them, within their group, to come up with the following for each of the goals:

- What are the gender issues in terms of the situation? Are there any data to describe the situation?
- Which current policies and programmes either promote or retard achievement of the goal? Which ministries or other agencies are responsible for these policies and programmes?
- What indicators can one use to measure delivery of the policies and programmes (as for programme performance budgeting)?

Allow about 15 minutes for the presentation and explanation of group work, about 45 minutes for the group work, and 30 minutes for reporting back.

After the workshop, the task would be to follow up to see how much money has been allocated for the identified policies and programmes in previous years and the current year, and – over coming years – to monitor how this money is spent.

The handout which follows is based on a UNDP report *Millennium Development Goals: National Reports: A look through a gender lens* (May 2003). This report is based on an examination of the country reports from 13 countries. The report looks at:

- Whether/how gender is included under goals 1, 2, 4, 5 and 6.
- Whether/how women's issues are mentioned under goals 1, 2, 4 and 6.
- The perspective on gender and women issues under each goal.

Four of the 13 countries examined in the publication fall within this region. The handout shows the UNDP findings for these four countries as an illustration of how some countries have managed to incorporate gender in goals other than Goal 3 while others have not done so well. Where countries have already produced their own MDG reports, a similar examination of the report can be a starting point for a GRB initiative.

Millenium Development Goals and Targets

Goal 1	**Eradicate extreme poverty and hunger**
Target 1	Halve, between 1990 and 2015, the proportion of people whose income is less than one dollar a day
Target 2	Halve, between 1990 and 2015, the proportion of people who suffer from hunger
Goal 2	**Achieve universal primary education**
Target 3	Ensure that, by 2015, children everywhere, boys and girls alike, will be able to complete a full course of primary schooling
Goal 3	**Promote gender equality and empower women**
Target 4	Eliminate gender disparity in primary and second education, preferably by 2005, and in all levels of education no later than 2015
Goal 4	**Reduce child mortality**
Target 5	Reduce by two thirds, between 1990 and 2015, the under-five mortality rate
Goal 5	**Improve maternal health**
Target 6	Reduce by three quarters, between 1990 and 2015, the maternal mortality rate
Goal 6	**Combat HIV/AIDS, malaria and other diseases**
Target 7	Have halted by 2015 and begun to reverse the spread of HIV/AIDS
Target 8	Have halted by 2015 and begun to reverse the incidence of malaria and other major diseases
Goal 7	**Ensure environmental sustainability**
Target 9	Integrate the principles of sustainable development into country policies and programmes and reverse the loss of environmental resources
Target 10	Halve, by 2015, the proportion of people without sustainable access to safe drinking water and basic sanitation
Target 11	Halve, by 2015, the proportion of people without sustainable access to safe drinking water and basic sanitation

Goal 8	Develop a global partnership for development
Target 12	Develop further an open, rule-based, predictable, non-discriminatory trading and financial system
Target 13	Address the special needs of less developed countries
Target 14	Address the special needs of landlocked countries and small island developing States
Target 15	Deal comprehensively with the debt problems of developing countries through national and international measures in order to make debt sustainable in the long term
Target 16	In cooperation with developing countries, develop and implement strategies for decent and productive work for youth
Target 17	In cooperation with developing countries, provide access to affordable essential drugs in developing countries
Target 18	In cooperation with the private sector, make available the benefit of new technologies, especially information and communication

Gender in MDG reports of Albania, Armenia, Lithuania and Poland

Goal 1:	**To eradicate extreme poverty and hunger**
Albania	States that pregnant/lactating women are at high risk of malnutrition. 'Vulnerable women in situations of distress' are mentioned as a target group for the World Food Programme.
Armenia	States that UNDP is supporting gender mainstreaming in the poverty reduction strategy paper and in the human development report.
Lithuania	Disaggregates the poverty headcount by sex.
Poland	No mention of women/gender.
Goal 2:	***To achieve universal primary education***
Albania	Includes sex-disaggregated data on literacy rates and primary-to-secondary continuation rate. Mentions that boys from poor families are dropping out of school.
Armenia	No mention of women/gender.
Lithuania	All data are disaggregated by sex. Proposes increasing the number of women in 'hard science' disciplines as a long-term strategy for reducing the gender wage gape.
Poland	Includes sex-disaggregated enrolment rates. Mentions the reverse gender gap in tertiary education.
Goal 4:	***To reduce child mortality***
Albania	Highlights the constitutional rights of pregnant mothers and children, including non-discrimination against children born outside marriage. Points to the link between high infant mortality and the educational and income levels of mothers. Stressed the need for sex-disaggregated infant mortality rate data. Mentions that the traditional preference for male child in rural areas is a factor that leads to a higher rate for girls than boys.
Armenia	No mention of women/gender
Lithuania	No mention of women/gender

Poland	Includes sex-disaggregated data on age-specific death rates. States that 'healthy behaviour in pregnant women' is behind reductions in child mortality.
Goal 5:	***Improvement in maternal health***
Albania	Provides detailed statistics on indicators of reproductive health, including women's nutrition, access to contraception, pre- and post-natal care and general health care. Notes changes over the last decade in traditional attitudes to sexuality and reproductive health, but decisions related to reproductive health are still considered a male prerogative (particularly in rural areas). Emphasises that the government has endorsed a human rights-based approach to reproductive health, and highlights the provision in the Penal Code that makes violence against a pregnant women a criminal offence. Notes that abortions continues to be used as a method of contraception and gives details of new law on termination of pregnancy and law on maternity leave. Lists 'overall unfavourable status of women' among factors influence the maternal mortality rate (MMR). Discusses men's role in women's reproductive health.
Armenia	Cites the reluctance of young people to marry as a cause for concern. Lists the low level of economic development as a barrier to affordable maternity care. Emphasises the culture of gender equality as a facilitating factor for maternal health. Lists emigration of men, employment and uncertainty about future among the causes of the fall in the number of marriages. Cites the fall in birth rate and fewer births among older women as causes for the fall in MMR.
Lithuania	No mention of women/gender.
Poland	Attributes the decline in MRR to higher status of women and greater respect for women's rights. Includes heavy manual work by pregnant women among risk factors. Identifies teenage pregnancies as a serious issue. Includes 'instrumental approach to sex', lack of sex education, pornography and distorted presentation of sexuality in mass media among the reasons behind the increase in teenage pregnancies.

Goal 6:	*Combating HIV/AIDS, malaria and other diseases*
Albania	Includes separate incidence figures for men and women from vulnerable groups.
Armenia	Includes sex-disaggregated data for condom use.
Lithuania	Includes sex-disaggregated HIV prevalence rates, and data on mortality from tuberculosis, cardiac diseases, cancer, accidents and suicides. Mentions men in prisons as high risk group.
Poland	Poland has changed goal 6 to 'expansion of democracy and participation' rather than HIV/AIDS, malaria and other diseases.

Source: United Nations Development Programme. May 2003. *Millennium Development Goals: National Reports: A look through a gender lens.* New York.

Negotiation skills: Convincing the Minister of Finance

GRB work is about politics. And negotiation is an essential school for effective engagement in politics. One of the challenges which will face many GRB initiatives is to convince government to start an initiative itself or – if an initiative exists within government – to convince government to institutionalise it.

The following exercise teaches participants some negotiation and presentation skills. It also highlights the different positions and interests of different stakeholders. It thus teaches important lessons about creating alliances, convincing fence-sitters, and neutralising opponents. The exercise is also great fun!

The exercise consists of a role-play. The details of the role-play can be changed to fit the particular situation in a country in terms of development of a GRB and different role-players. A typical story might be as follows:

> *A group of academics has done research into the government budget which shows clearly that some aspects of the budget are disadvantaging women and girls. The research has attracted a lot of media attention. The Minister of Finance has therefore called a meeting of all stakeholders to discuss what should be done about this. The academics (and possible other stakeholders) want government to introduce gender-responsive budgeting into the budgeting system.*

The role-play consists of the preparation for the meeting and the meeting itself.

The facilitator must give one person the role of Minister of Finance. Ideally, this should be someone whose position in 'real life' is as different from the Minister of Finance as possible – for example, an activist in a civil society organisation. The person must be confident enough to be able to 'chair' the subsequent role-play session. When allocating roles to other participants, again try to avoid people being assigned their 'real life' roles. One of the objectives of the exercise is to teach participants how to convince other people, and one of the best ways of doing so is to understand how the 'other side' thinks.

After appointing a Minister of Finance, the facilitator then divides other participants more or less equally between all other stakeholder groups. This assignment should usually be done at random (for example, by drawing slips from a box) or in some other way by the facilitator. Typically, the different stakeholder groups will include:

- The academics
- Advisors to the Minister of Finance
- Representatives of the Ministry of Women/Gender
- Representatives of women's organisations
- Representatives of the World Bank and International Monetary Fund
- Donors
- Parliamentarians

The exercise happens in three stages:

- Participants go into their stakeholder groups and have 10 minutes to discuss (a) their position i.e. whether they support the idea of a government GRB or not; (b) their arguments for this position; and (c) who they can convince to be their allies.
- After 10 minutes, inform participants that it is time for them to meet with other groups and convince them to be allies. Allow a further 20 minutes for this process.
- Call all participants together, and let the Minister of Finance take over as chairperson of the meeting.

As facilitator, you should interfere as little as possible in the process. If you need to interfere, try to find a way of doing so that can be part of the role-play. For example, if you need to give the Minister of Finance a tip on how to move the meeting forward, you could act as a messenger interrupting the meeting to bring him/her an urgent private message.

Allow up to an hour for the role-play, depending on how it develops and the level of interest (and enjoyment) of participants. Then ask everyone to take of the 'hat' of the stakeholder they represented. Lead a discussion on what participants observed in terms of the process. Ask participants to discuss, in particular, which arguments and strategies were most effective and which did not work well. Also ask them to consider which parts of the role-play were realistic and which were not.

After rounding off with your own observations, hand out the WIN-WIN tips which follow and read through them aloud together. Ask participants for any final observations they have, after reading these tips, about how the negotiation could have been improved.

WIN-WIN: Some Tips for Advocacy Work

The following tips for putting forward your viewpoint are basic but should help you in achieving your goals. The tips start with your goal – what you want to achieve – and then ask you to work your way backwards through 12 (or 13) steps.

Preparing:

1. WRITE DOWN in 2-3 short sentences WHAT YOU WANT.
2. BE VERY CLEAR in your statement and ASK FOR WHAT YOU NEED.

Presenting your basic points:

3. STATE FROM THE START that you will only take five minutes AND STICK TO IT.
4. BE HELPFUL and non-threatening and say why it matters that you ARE HEARD.
5. BE AWARE OF EGO. Do your homework and pick up WHAT MATTERS TO HIM/HER.
6. TRANSFER OWNERSHIP of the issue so that you win the 'HEART' AND 'EAR'.
7. DON'T HESITATE to flag previous commitments, speeches, promises – IT WORKS

For example, you might say:

Minister, thank you for your time.

I am ' ----' and have been working on ' ----------' for the past ' --' years.

I only need five minutes of your time to tell you about a very new tool, gender-responsive budgeting. It is very simple and you will be the first Minister of Finance in the history of our country who has taken seriously the plight of half of the citizens of this country whose contributions/needs are not factored into budgeting exercises. You can change that and win the hearts of '—' millions of women who trust that you will listen to their plight.

All the steps up to now should take only one to two minutes. By this time you must have the person's full attention.

Building on the foundation you have built:

8. BE CONCRETE
   =State your case using FEW, POWERFUL FACTS AND FIGURES.
   =Use well-chosen examples, real life stories, trends, news.
   = Make it short and sweet, professional and witty.
9. BE SMART
   = Use information from AUTHORITIES ON THE SUBJECT.
   = Make the links to other key concerns of your listener.
   = Make it look SIMPLE, DOABLE and SMART to do.
10. STAY FOCUSSED
    = Rephrase your main point and ASK again what you want done.

By this time 2—4 minutes, you must have won your case!

Summing up:

11. STATE YOUR OFFER
    = we have experts, partners, a constituency…
    = we have others interested (e.g. donors)
    = we can do (1,2,3) in the next (timeframe).
12. STATE THE BENFITS i.e. you will be known for -----.

If the worst comes to the worst:

13. BE SMART
    = have a back-up plan ---- and START AGAIN.

Acknowledgement for these tips: Aster Zaoude, UNDP New York.

Advocacy

The negotiation in the role-play with the Minister of Finance represents one form of advocacy. A successful GRB initiative needs to include advocacy at many points. Even if the initiative occurs inside government, officials involved (such as gender focal points) will need to be advocates to their superiors and their colleagues for taking the exercise seriously.

Advocacy material must be short and clear if it is to attract and be understood by a wide audience. This is a challenge for GRB work because often the issues are complicated and difficult to express in a short and simple way. It is therefore useful, if there is time, to include an exercise on developing advocacy materials in the workshop.

If there has already been some gender budget research and analysis done in the country, you can use the report on that research as the basis of an exercise. Divide participants into groups and give each group a copy of a research report (or an extract from the research if the report is longer than about ten pages). Ask each group to develop a short pamphlet or some other form of advocacy material based on the research. Be specific about the type of audience the material must address, and give each group a different audience. For example, the audiences for different groups could be:

- Parliamentarians
- A grassroots women's organisation
- Senior officials of the Ministry of Finance
- The general public

If there has not yet been GRB research in the country, find another source which is relatively short but too complicated to serve as advocacy material and ask participants to adapt this for the different audiences. Before participants go into their groups, give each participant a copy of Tips for Framing Advocacy Messages. You will probably need about an hour for the group work, plus about 30 minutes for report back and discussion of the advocacy 'products'. After closing the session, hand out copies of Tips for Press Releases.

TIPS FOR FRAMING ADVOCACY MESSAGES

Your advocacy message is what you choose to say about your issue, its solution, and who you are. To develop a message, you will need information to back up the arguments you use. The following are some basic principles of message development. The relevant principles will differ from situation to situation. In general, to develop an effective message, it is important to:

1. Know your audience.
2. Know your political environment as well as the 'moment' – the controversies, big issues, fears, and what is considered to be linked to different political positions.
3. Keep your message simple and brief.
4. Use real life stories and quotes.
5. Use precise, powerful language and active verbs.
6. Use clear facts and numbers creatively.
7. Adapt the message to the medium.
8. Allow your audience to reach their own conclusions.
9. Encourage audiences to take action.
10. Present a possible solution.

Step 3 says you must keep your message simple and brief. Some more tips on this are:
Make sure the information can be easily understood by someone who does not know the subject. Jargon is confusing and should be avoided. Terms like 'gender' and 'sustainable development' and 'equity' may not be understood by most people. Budget terms like 'current expenditure' and 'deficit' may also not be understood.

Step 6 says use clear facts and numbers creatively. Usually your advocacy will be based on research and analysis you have done into the budget and related policies. By referring to this research, you will show the audience that you know what you are talking about. However, if you overwhelm them with too many facts and figures, they will lose the main message. Nevertheless, if your audience consists of technical people, you need to show evidence that you understand the technical issues and nuances.

Step 8 says you must allow your audience to reach their own conclusion. This is important because too much explanation appears dogmatic. Longer explanations are useful once you have your audience's attention.

Step 10 says you should present a possible solution. You will not advance gender equality by simply criticising what exists. Instead, you need to suggest how things could be better. You must therefore

tell your audience what you propose to solve the problem. Keep the solution simple, and free of jargon. Avoid having a long 'shopping list' of solutions. Long lists will probably overwhelm the reader and make them despondent about possibilities of success. Long lists also make you appear idealistic and impractical.

Adapted from Lisa Veneklasen with Valerie Miller (2002) *A New Weave of Power, People & Politics: The Action Guide for Advocacy and Citizen Participation*. The Asia Foundation: Washington DC: 231-4.

TIPS FOR PRESS RELEASES

Press releases aim to encourage journalists to cover an upcoming event or one that has just occurred. For GRB initiatives, you may want to issue a press release when you launch your research and advocacy, when you make a presentation before a parliamentary committee, or when you have a workshop involving important people such as high-level civil servants.

Many journalists receive hundreds of releases each day. This means your release will need to compete against all the others.

Some tips for writing a good release are:

Content of the release

- Make sure the headline, first sentence and first paragraph are newsworthy.
- Use a direct quote in the first two paragraphs.
- Use one fact or numbers to show it is important.
- Be specific.
- Attach a fact sheet if you have extra information so that the release is not too long.

Style of the release

- Use short sentences of no more than 25 words.
- Use paragraphs containing no more than two to three sentences.
- Keep the length to one or two pages.
- Use s simple-jargon-free style.
- Avoid lots of adjectives and adverts.
- Use active verbs, e.g. 'Twelve women who witnessed and survived the horrors of trafficking testified…' rather than: 'The horrors of trafficking were described by twelve women.'
- Proofread

At the end of the release list contact names and numbers where the journalist can get more information.

Adapted from Lisa Veneklasen with Valerie Miller (2002) *A New Weave of Power, People & Politics: The Action Guide for Advocacy and Citizen Participation*. The Asia Foundation: Washington DC: 243-4.

Designing a workshop

This manual is intended for experienced trainers and facilitators. It should therefore not be necessary to provide detailed instructions on how to design a workshop. However, for many who use this manual it will be the first time that they are designing a workshop on GRB. It may also be the first time they are designing and facilitating a workshop which uses a participatory approach.

We have therefore included a few sheets of tips for designing a workshop. We also suggest that once you have established who the audience is, and what the objective of the GRB initiative, you go back to the diagram in the introduction to this manual which shows which sessions would be useful for participants who will be doing research, or whose awareness you want to raise, or who you are gathering together for some other purposes.

Finally, we also include an example of a workshop which participants in the Moscow workshop designed for high-level officials.

Some tips for designing a workshop

- There is no such thing as a 'generic' workshop on gender-responsive budgets. Each workshop must be designed to meet the needs, positions, interests, knowledge and experience of participants of that particular workshop. So **the first tip is to know who the participants will be** and to find out as much as you can about them before designing the workshop. A related tip, if you have any control over who will attend, is to avoid too diverse a mix of participants. Very diverse audiences are difficult because there will be large differences in their background knowledge as well, probably, as in what they want to get out of the workshop.
- The workshop should have clear objectives, for example, 'help participants to get started on a gender budget research project', or 'explore with planning and budget officials how they can use a gender budget approach in their daily work'. **So the second tip is that the design of the workshop should clearly reflect the objectives.**
- People usually learn better when they understand where they are going. So **the third tip is to include in the workshop programme time for clarification of what the workshop will do**, and

summaries at least daily of where you are going. There should also be time for evaluation of what you have achieved, and for identifying what participants would like as follow-up to the workshop.

- Sometimes, especially with high-level officials, you may have very little time for the workshop. So **the fourth tip is to be realistic about what you can cover** in the workshop. This is important even for longer workshops. Often exercises take longer than you expect. Allow enough time so that you don't have to break off exercises without finishing properly. But keep one or two exercises 'up your sleeve' in case things go faster than you expect.
- Cellphones, people arriving late or leaving early, people having their own conversations during workshop sessions, smoking and other ways in which people behave can make facilitation and learning difficult. So **the fifth tip is to establish groundrules** near the beginning of the workshop which everyone agrees will help the workshop go better.
- Most people learn best from active, full participation in an educational process. So **the sixth tip is to include as much discussion, debate, group work and participation in the workshop as possible**. Sometimes 'lecture' inputs are important. But don't make them too many or too long. And try to vary activities throughout the day to avoid boredom.
- People learn best if they can link what they are learning to what they already know. So **the seventh tip is to draw on the experience of participants** in the workshop rather than to work with generalisations.
- However, sometimes gender ideas can be frightening because they threaten the way people have always seen the world and behaved. Sometimes it helps participants to have a little distance from the topic so that they can discuss it without feeling personally threatened. So **the eighth tip is to use role-plays, or examples from other places**, to open people up to new ways of thinking and behaving.
- The workshop designer and facilitator is a 'resource person'. They are usually chosen because they have more knowledge about the topic than the participants. But the designer/facilitator does not – and should not pretend to – know everything. Their job is to encourage participants to share their knowledge and ideas in an orderly way that allows everyone to learn. So **the ninth tip is not to dominate, and not to feel that you must have all the answers**.
- Machines do not always work. And electricity sometimes goes off. **So the tenth tip is not to rely too much on computers and other fancy equipment.** Flipchart paper and markers work even if the electricity goes off.

Course for senior civil servants

This should be no longer than two hours, and have five participants maximum.

Before the workshop, make a list of personal profiles of the participants. Keep in mind that they may have a strong ego, not much time and not much attention for those things they do not really consider relevant. Make sure this course takes place at a 'heavy office'; a place that gives them stature when they go there, for example an office at the Ministry of Finance or of a donor.

The format could be:

1. Brief presentation of 15 minutes (PowerPoint + hard copies) > images are very strong and often have more impact than many words!
2. Q & A session of 30 minutes (work with anticipated questions. If these do not come up, you can prepare an additional topic on a specific line project, which can be tackled in terms of causes, consequences and solutions.)
3. Summarise issues in 10 minutes.
4. Next steps (30 minutes). Give them ownership of the topic here, meaning:

Build agreement on focus point; make sure a contact person is nominated; make sure that expectations are clarified; ensure a Joint Team (JT) is appointed; give them deadlines; decide on a follow-up meeting; request a periodical report from the contact person, and have them sign the report and plan.

The content of such a course could be:

A. Initial presentation (basis for Question & Answer session):
- Identify problems: define the general situation
- SWOT (strength, weaknesses, opportunities, threats) analysis
- Arguments for GRB/outcomes

B. Second presentation: choose a specific topic. Start, for example, from a budget line and apply the causes, consequences and solution approach.

◗ Note: Discussions on GRB tools can function as preparation for use in the JT later.

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