

Women's and gender budgets: an annotated resource list

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by Hazel Reeves and Heike Wach

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BRIDGE (development - gender)
Institute of Development Studies
University of Sussex
Brighton BN1 9RE, UK
Tel: +44 (0) 1273 606261
Fax: +44 (0) 1273 621202/691647
Email: bridge@ids.ac.uk
Website: <http://www.ids.ac.uk/bridge>

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ABBREVIATIONS

BRIDGE	Briefings on Development and Gender (Institute of Development Studies)
CARPP	Centre for Action Research in Professional Practices
CASE	Community Agency for Social Enquiry
CEE	Central Eastern Europe
CSEAR	The Centre for Social and Environmental Accounting Research
DAC	Development Assistance Committee (OECD)
DAW	Division for the Advancement of Women (United Nations)
DEELSA	Directorate of Education, Employment, Labour and Social Affairs
DFID	Department for International Development (UK)
DG	General Directorate (European Commission)
EC	European Commission
EMU	Economic and Monetary Union
EU	European Union
FFC	Financial and Fiscal Commission (South Africa)
GAD	Gender and Development
GAP	Gender Advocacy Programme
GNP	Gross National Product
GPI	Gender policy implementation
IAFFE	International Association for Feminist Economics
Idasa	Institute for Democracy in South Africa
IDS	Institute of Development Studies (Sussex, UK)
NEF	New Economics Foundation
NGO	Non-governmental organisation
ODA	Overseas Development Agency (now Department for International Development, UK)
OECD	Organisation for Economic Co-operation and Development
OWP	Office of Women's Policy (Queensland)
PER	Public expenditure review
SADC	Southern African Development Community
SALGA	South African Local Government Association
SAM	Social accounting matrix
Sida	Swedish International Development Co-operation Agency
TGNP	Tanzania Gender Networking Programme
UN	United Nations
UNDP	United Nations Development Programme
UNIFEM	United Nations Development Fund for Women
UNRISD	United Nations Research Institute for Social Development
WAND	Women's Actions for New Direction (US)
WB	World Bank
WBG	Women's Budget Group (UK)
WBI	Women's Budget Initiative (South Africa)
WFTC	Working family tax credit
WIDE	Women in Development Europe
WILPF	Women's International League for Peace and Freedom
ZWRCN	Zimbabwe Women's Resource Centre and Network

I. Introduction

1. Overview and structure

This annotated resource list gives details of publications and other resources on women's or gender budgets at national, provincial, and local levels, and within institutions. It also provides references that give an overview of the budget process from a gender perspective and of conceptual issues in gender budget analysis [1-10], mainly relating to national budgets.

National Government

At macro-economic level, where decisions are made with regard to public expenditure, 'gender-blind' budgeting has been shown to disadvantage women [2-5]. 'Women's Budget Initiatives' exist in a number of countries both in the North and the South [11-23] and their aim is to examine existing budgets for their differential effects on women and men, especially where budgets are claimed to be 'gender-neutral'. Details of some of these initiatives are included amongst the annotations, with contact details where available in section III.

Efforts to engender national budgets can be divided into those that are initiated outside government and those initiated inside government. South Africa, for example, has both levels of activity. The Australian government pioneered work on women's budgets from 1984, which later spread to the states and territories [18,26]. The Commonwealth Secretariat has more recently developed their 'Engender Budgets' programme, which is currently piloting 'inside-government' gender budget initiatives in South Africa, Sri Lanka, and Barbados [15,19]. In addition, the governments of Namibia (supported by the Swedish International Development Co-operation Agency, Sida), Switzerland, Sweden, and Norway are also in the process of engendering their national budgets.

The majority of gender budget initiatives have originated outside government (although these may involve Parliamentarians), many having taken inspiration from the South African Women's Budget Initiative [12-14].¹ Other 'outside-government' projects include those in Uganda², Tanzania [19]³, Mozambique [19]⁴, Canada [11,20]⁵, the UK [16,21,22]⁶, and the USA.⁷

Currently the Southern African Development Community (SADC) are encouraging gender-sensitive budgetary practices within the region. A United Nations Development Fund for Women (UNIFEM) funded workshop in November 1998 enabled the sharing of experiences of various Southern African countries that have, or are endeavouring to, engender their budgets. These include Mozambique, Zambia, Zimbabwe, and Tanzania [19]. It is also

¹ This is an alliance of the Parliamentary Committee on Improvement of Quality of Life and Status of Women, Institute for Democracy in South Africa (Idasa), and Community Agency for Social Enquiry (see section III for contact details).

² The Parliamentary Women's Caucus and Forum for Women's Democracy.

³ Tanzania Gender Networking Programme (TGNP) (see section III for contact details).

⁴ The Gender Institute for Democracy, Leadership and Development.

⁵ For example the Alternative Federal Budget from the Canadian Centre for Policy Alternatives, and the Women's International League of Peace and Freedom (see section III for contact details).

⁶ The Women's Budget Group (see section III for contact details).

⁷ The Institute for Women's Policy Research.

understood that the United Nations Development Programme (UNDP) are supporting initiatives in six Central Eastern Europe (CEE) and CIS countries,⁸ and that in Brazil there are initiatives at a national and local government level.⁹

Provincial and Local Government

In South Africa [12-14] and Australia [26]¹⁰ there has been a consistent level of activity at the provincial government level, but little reported work at the local government level. In South Africa, however, this is shifting [24] with the help of lobbying from the Gender Advocacy Programme (GAP). They have conducted in-depth research on the gender dimensions of local government and municipal finance. The Green Paper on local government in South Africa was seen as 'gender-blind', motivating GAP to write a submission to influence the formulation of the forthcoming White Paper [25]. The South African Local Government Association (SALGA) is also interested in developing work on gender budgets for South Africa at the local level. The Fourth Women's Budget book – due out in March 1999 – focuses explicitly on local government and contains case studies of five municipalities and an analysis of their budgets. It is also believed that work is taking place in Uganda¹¹ and Tanzania¹² on engendering local government budgets.

Institutional Initiatives

At the institutional level, few specific initiatives on gender budgeting were identified, but interest and activity does appear to be growing particularly amongst multilateral agencies. As seen in the previous section, certain agencies such as Sida and the Commonwealth Secretariat are supporting initiatives to engender national budgets elsewhere. No non-governmental organisations (NGO) were found to have undertaken gendered analyses of their overall budgets. However, Oxfam has undertaken a gender mapping exercise to monitor its gender mainstreaming progress that involved analysis of certain staff development budgets [31]. In a Joseph Rowntree Foundation initiative, Oxfam has also examined the need for gender audits and gender-impact statements in budget allocations for urban regeneration.

The OECD-DAC¹³ member agencies, the World Bank, and agencies in the United Nations (UN) system are beginning to institutionalise an evaluation of their budgets [3,30,32-34]. These initiatives are still in their early stages and tend to be limited to reviews of project and programme spending, rather than institutional budgets. The OECD-DAC 'policy marker system' includes a gender equality marker¹⁴ that tracks resource allocations to development co-operation activities focusing on gender inequality [30]. The Directorate of Education, Employment, Labour and Social Affairs (DEELSA)¹⁵ confirmed that the Organisation for Economic Co-operation and Development (OECD) has never undertaken a gender analysis of its overall budget, nor on a directorate-by-directorate basis. Certain members of the Development Assistance Committee (DAC) Secretariat Working Party on Gender Equality

⁸ Lithuania, Poland, Ukraine, Russia, Georgia, and Kyrgyzstan.

⁹ We have no further information on these initiatives.

¹⁰ For example in Queensland (see contact details in section III).

¹¹ See section III for contact details of Assumpta Tibamwenda, Ministry of Local Government, Uganda.

¹² Work has been piloted in two Tanzanian districts but the reports are only currently available in Kiswahili.

¹³ The Organisation for Economic Co-operation and Development-Development Assistance Committee.

¹⁴ This replaced an earlier WID-marker system.

¹⁵ DEELSA service the OECD Working Party on the Role of Women in the (OECD) Economy.

such as the Swedish Ministry of Foreign Affairs, are interested in engendering their budget process covering development co-operation activities.¹⁶ It is also understood that Norway is investigating engendering its budget process. No bilateral agencies have reported undertaking an overall gendered analysis of their own budget. The SADC Secretariat, however, is considering undertaking a gender analysis of their budget.

The World Bank (WB) acknowledged in a 1995 review [33] that their project assessments did not attempt to measure the impact of WB lending on women but later evaluations have attempted to link budgetary allocations to gender goals, albeit crudely [34]. UN agencies have also highlighted the need for monitoring of budgets from a gender perspective [32]. The UN Inter-agency Committee on Women and Gender Equality has a project on engendering the budget processes of UN entities. Preliminary discussions of the importance and role of gender budgeting were held in February 1998, when a task force was set up. An update on the work of the task force is to be presented at the next session of the Committee in late February 1999.¹⁷

No initiatives were identified that involved a gender analysis of European Union (EU) budgets. Women in Development Europe (WIDE) confirmed the lack of activity in this area. However, certain International Association for Feminist Economics (IAFFE)¹⁸ members are believed to be considering coordinating work on gender and EU budgets in the future. The Women's Budget Group (WBG) in the UK confirmed that once funding is received, a European Women's Budget Group would be operationalised. The EU itself is committed to promoting equal opportunities in all policies and actions. This has led to the discussion of budget allocations and the need for reform of procedures surrounding European Structural Funds [35,36].

Social and Gender Audits

Some organisations in both public and private sectors are developing procedures for social and gender audits, but these do not, as yet, seem to have focused specifically on budgeting [27]. Social audit methodology has been pioneered by Traidcraft Exchange and taken up by, for example, the New Economics Foundation (NEF) and the Institute of Social and Ethical AccountAbility¹⁹. Private organisations such as the Body Shop, Ben and Jerrys, and the Co-operative Bank (UK) now regularly undertake social audits. However, gender is rarely analysed in these social audits other than a brief commentary on workforce characteristics. No published writing on gender audits has been identified²⁰. Indeed few organisations have undertaken such audits and their findings tend to be kept within the organisation. As already discussed, Oxfam has undertaken an extensive gender mapping process (similar to a gender auditing process) focusing on their own managers and partners [31]. People in Aid²¹ promotes the use of social auditing and accounting amongst its NGO members with gendered aspects of human resources being monitored. Gender analysis of overall budgets has not been found to form any part of these initiatives.

¹⁶ See section III for contact details for Gerd Johnsson, Counsellor.

¹⁷ See contact details in section III for Christine Brautigam, Division for the Advancement of Women (DAW).

¹⁸ For contact details see section III.

¹⁹ For contact details see section III.

²⁰ An unpublished dissertation by Tim Beloe investigates gender audit methodology and includes a report on an NGO gender audit undertaken (see contact details in section III).

²¹ People in Aid exist to promote best practice in the management and support of international aid personnel (see contact details in section III)

The bibliography is structured in three parts:

- Conceptual framework and the budget process;
- Country initiatives;
- Institutional initiatives.

Available references are briefly summarised and, in some sections, further references are also listed at the end. Section III contains contact details for individuals and organisations with descriptions of their main fields of work.

The limited availability of data highlights the embryonic nature of activity in this area. Most information located was restricted to the conceptual framework for analysing national budgets for their gender effects, and examples of such initiatives particularly in the national context.

2. Methodology and scope for further research

This review and bibliography was prepared through an extensive search of existing published and unpublished literature, as well as supporting information, related to gender budgets. Search techniques included standard library sources, electronic databases and, most significantly, networking with relevant organisations and individuals.

Given the relative newness of this field much effort was invested in exploring existing contacts of BRIDGE and developing new contacts (via telephone and e-mail). The key writers in this field such as Debbie Budlender and Diane Elson were most helpful. In order to gain further information, organisations such as OECD-DAC Working Party on Gender Equality, WIDE, DAW, Commonwealth Secretariat, Community Agency for Social Enquiry (CASE), IAFFE, NEF, UNDP, and NGOs such as Oxfam, were contacted. Gender experts were also approached via two electronic discussion lists: 'development-gender' and 'FEMECON-L'. The responses received related mainly to concepts underlying gender budgets or specific national initiatives. Research yielded some limited material on provincial and local government gender budgets, and germinal initiatives on engendering institutional budgets.

A fairly extensive search for publications was conducted at the British Library of Development Studies (Institute of Development Studies) and through the Internet, using standard search engines (Altavista) and specific data-banks (EconLit, BIDS, WorldCat). Search terms included: 'Gender audit' and 'budget'; 'gender budget'; 'women's budget'; 'budget,' 'gender,' 'institutions' or 'companies'; 'social audit' and 'gender'. The websites of specific large-scale organisations such as the World Bank, OECD and the EU, were also searched for relevant information.

There is much scope for further research in this embryonic field. The increasing momentum on national gender budget initiatives will ensure that more is published on this area. European women's budget initiatives originating both inside and outside government are beginning to expand, building particularly on the South African and Australian experiences. Progress in Europe should gain momentum if funding for the European Women's Budget Group materialises in the near future. The outcomes of the UNDP work with CEE and CIS countries on gender budgets would also be of interest. With work moving increasingly down to the

provincial and local levels, it may prove useful to monitor progress through for example GAP and SALGA in South Africa.

It may be fruitful to track progress of institutional initiatives on gender budgets mentioned in this 'Introduction' section but which have not yet been publicly reported. These include the UN Inter-agency Committee Working Party, the Swedish Ministry for Foreign Affairs, SADC Secretariat, and possible IAFFE members work on gender and the EU budgets.

It is likely that work will be published on gender audit methodology and case studies in the near future. The New Economics Foundation work will be particularly important to monitor as they undertake gender audits and also publish on social audit methodology. Likewise, amongst NGOs, the work on gender-mapping by Oxfam could be investigated further for the relevance of its methodology for women or gender budget exercises.

II. Annotated bibliography

1. *Conceptual frameworks and the budget process*

1. Appleton, S., and Collier, P., 1993, 'On gender targeting of public transfers', mimeo, Centre for the Study of African Economics, University of Oxford

This paper addresses whether public transfers to individuals should vary according to the gender of the recipient. Empirical evidence is presented to show that despite the multi-dimensional nature of disadvantage, gender is indeed a significant determinant. The benefits of using generalised public transfers to offset any gender inequalities include increasing women's bargaining power within the home. Conversely there is the potential for men to appropriate women's transfers. Concern also remains over the indiscriminate nature of generalised transfers which also reach affluent women, and disquiet that the causes of disadvantage are not being tackled by any such transfer system. For this reason the authors argue for an increased role of 'in-kind' gender transfers as opposed to generalised transfers, with a particular focus upon education. Evidence shows ways in which women (and their dependants) would benefit from investments in their education. The case is made for also targeting other government services by gender such as family planning, primary health care, and agricultural extension. However, gendered differentials in take-up are recognised as more of a problem when targeting specific services. The paper concludes that even with 'in-kind' transfers, 'gender' is more appropriately used in conjunction with other criteria in order to determine priority of need.

2. De Bruyn, J., and Seidman-Makgetla, N., 1997, 'Engendering the budget process,' in Budlender, D., (ed.), 1997, **The Second Women's Budget**, Institute for Democracy in South Africa, Cape Town

This paper highlights the failure of government departmental budgets to adequately reflect the interests of women, especially poor women. Key factors underlying this weakness are identified as: the failure of policy processes to generate strategies which reflect the needs of the majority, or to provide clear guidance on implementation; and the failure of the budget process to feed information into the policy process so that resource constraints can be adequately assessed. The relationship between policy making and budgeting is discussed at length, highlighting the causes of shortcomings in the South African context. Proposals are made to ensure that the process of budget reform currently underway leads to more consistency with national policy, especially from women's standpoint. These include: the establishment of more representative forums to define budgetary allocations; more consistent and inclusive procedures for developing and communicating policies; the development of improved information systems for budgeting and a better definition of responsibilities at different levels: national, provincial and local. Finally, the need for women to make their voices heard through broad-based coalitions for change with actors inside and outside government is stressed.

3. Demery, L., 1997, 'Gender and public social spending: disaggregating benefit incidence', mimeo, Poverty and Social Policy Department, World Bank, Washington

The report describes how the gendered impact of public spending on health and education can be captured through the technique of 'benefit incidence analysis'. This involves assessing the distribution of benefits from public expenditure, through linking household survey data with public expenditure data. The author states the rationale for this analysis as important in its own right but also in understanding other policy matters, such as who benefits from poverty programmes. The methodology is an extended approach of a general benefit incidence approach, but further developed by disaggregating recipients by gender, as well as by income group, rural/urban location and across different levels of service. It is illustrated with two country examples of education spending in Côte d'Ivoire and health spending in Ghana. Key findings are that public expenditure tends to be biased against females and that expenditure is far more unequally distributed among females than males, so that addressing poverty means addressing the inequitable distribution of expenditure among women. Methodological considerations in data collection and analysis are highlighted and the scope for as well as limitations on, extending this type of analysis is considered. It is concluded that benefit incidence analysis should be a standard procedure of the Bank's reviews of public spending.

4. Elson, D., 1996a, 'Gender-neutral, gender-blind, or gender-sensitive budgets? Changing the conceptual framework to include women's empowerment and the economy of care', paper prepared for the Fifth Annual Conference of Ministers responsible for Women's Affairs, Commonwealth Secretariat, Trinidad and Tobago

This paper, which was addressed to Commonwealth Ministers responsible for Women's Affairs, critically analyses the claim that budgets are gender-neutral policy instruments. Elson argues that budgets are usually formulated in a 'gender-blind' manner that ignores the different, socially determined roles, responsibilities, and capabilities of women and men, whereby women tend to be disadvantaged, leaving them with less economic, social and political power compared to men. As an example of a gender blind approach the measurement of women's contribution to the macro-economy (especially to reproductive and community work) is discussed.

Possibilities are discussed for engendering the macro-economic model of the circular flow of income, through gender disaggregation. However, this is limited because it ignores the unpaid, 'care economy' and designates households as consumption units only. The care economy can be incorporated into a gender-aware model of national flow of output, which highlights the potential negative feedbacks to the commodity and public service economies from overburdening the care economy and the need for investment in the productivity of the care economy through public expenditure and taxation. Interrelationships between budgets, growth and poverty are discussed to highlight the potential negative impact of budget cuts on growth (and conversely positive impacts of public services on growth). The key is to design budget policy so that it simultaneously produces high and sustainable growth, as well as more equitable income distribution and human development. Gender considerations for budget strategy and sustainability are discussed and the need for gender-aware operational models that show the feedback effects of budget policy on growth and human development is highlighted. It is argued that in order to achieve sustainable (i.e. more productive and

equitable) budgeting, priorities have to be changed towards a more gender-aware approach, based on the understanding that budgets are not gender neutral. This, in turn, involves awareness raising amongst policy-planners and decision-makers.

5. Elson, D., 1996b, 'Integrating gender issues into national budgetary policies and procedures within the context of economic reform: Some policy options', mimeo, Commonwealth Secretariat, London

This paper, which was addressed to Commonwealth Ministers responsible for Women's Affairs, offers some options for the integration of a gender perspective into fiscal policy, as one of the most important areas of macro-economic policy. The focus is on the national budget with the main emphasis on public expenditure. The aim is to contribute to a better design of macro-economic policy, which would lead to the reduction of gender inequality and thereby lessen gender constraints to successful macro-economic outcomes. Some specific policy areas (farming education, the labour market and structural adjustment programs) are identified, where women's productivity is constrained by existing gender biases in macro-economic decision-making. Mechanisms for the integration of gender into the national budget are introduced, which include tools for assessment and situation-analysis as well as for the evaluation of benefits through review of public expenditure and taxation as they affect men and women differently. The integration of alternative budgets or a gender-aware budget strategy into a medium term economic framework is conceptualised and quantitative scenarios are introduced. In order to put such ideas into practice, tools to identify options, set goals and monitor progress are identified. Concrete suggestions are made for piloting the use of gender-aware budgetary tools.

6. Elson, D., 1997, 'Integrating gender issues into public expenditure: six tools', mimeo, GENECON Unit, Graduate School of Sciences, University of Manchester

The tools for integrating gender issues into national budgetary policies and procedures first introduced in Elson (1996b [5]) are further developed in this paper. Six primary tools are presented in turn; the aims of each tool are introduced, relevant instruments are suggested, and examples of usage are given. In addition, the institutional stakeholders within government and civil society that might appropriately use such instruments are identified, and guidelines for their implementation are detailed. Tool 1 is the gender-disaggregated beneficiary assessment of service delivery and budget priorities. The findings from such an analysis need to be reviewed by each relevant ministry and appropriate changes in expenditure made. Tool 2 is the gender-disaggregated public expenditure benefit incidence analysis, which identifies how the benefits of publicly provided services are distributed. This is dependent on relevant disaggregated data being available or procedures being put in place to generate such. Tool 3 is the gender-aware policy evaluation of public expenditure by sector to assess the likely impact on gender inequality of policies underlying the budget appropriations. Such policy evaluations should be part of an open and consultative process amongst various stakeholders, including representatives of both the relevant ministry and NGOs/research institutions. Tool 4 is gender-aware budget (expenditure) statements from the Ministry of Finance to highlight the expected implications of the budget on gender inequality. Tool 5 is the gender disaggregated analysis of the impact of the budget on time-use. The construction of a 'satellite account' alongside standard Gross National Product (GNP) figures can put visibility and a price on unpaid caring work. Finally, Tool 6 is the introduction of

gender-aware medium term macroeconomic policy frameworks to challenge the existing gender-blind frameworks.

7. Esim, S., 1995, 'Gender equity concerns in public expenditure: methodologies and country summaries', mimeo, World Bank, Washington

This note consists of two parts: The first part is primarily based on a review of methodologies used for public expenditure analysis with poverty and gender equity concerns. The second part summarises the results of studies looking into social sector (health and education) allocations using public expenditure incidence in Ghana, Ivory Coast and South Africa.

8. Goetz, A. M., 1995, 'Integrating gender equity concerns to public expenditure review: Analytical and methodological issues', note for the DAC-OECD WID Expert Group meeting (draft, not for citation), Overseas Development Administration (ODA), London, June 23-25

This note for the DAC-OECD Women in Development (WID) Expert Group meeting introduces the public expenditure review process (PER) as an instrument for donor agencies to encourage a gendered analysis of public spending in recipient countries. The paper outlines the purpose and coverage of PERs, as a retrospective analysis of a government's revenue and expenditure policies, which can propose future policy directions. The principles of a gender-sensitive expenditure incidence analysis for public social spending are introduced, drawing on World Bank experience in Ghana, where this type of analysis has been carried out.²² The strengths and limitations of this approach are highlighted, including possibilities for its extension to cover e.g. safety nets, agricultural extension. Also drawn out is the need for additional forms of assessment and analysis to cover the incidence of public expenditure in 'economic (i.e. productive) sectors'; on physical infrastructure; as well as the gender distributional impacts of taxation systems. It is suggested that existing tools for modelling distributive impacts of economic policy, such as the Social Accounting Matrix (SAM) or general equilibrium models, could be revised to incorporate a gender analysis, although the complexity of this task is acknowledged. This would require changes to the definition of 'productive activity' as well as a willingness to disaggregate the household to identify welfare differences by gender of household member.

9. Palmer, I., 1995, 'Public finance from a gender perspective.' **World Development**, 23(11): 1981-1986

This article looks at the how public finance can be designed in a more gender-sensitive way. It is argued that conventional macro-economic policy design has ignored the way in which gender relations result in distortions caused by biased and absent markets. Cutbacks in public expenditure have tended to worsen these distortions and crowd-out women's contributions to economic growth. A new approach to macro-policy is emerging in some international organisations, which stresses the complementarity of public investment and private

²² See Demery [3]

production. This opens the way for examining taxation and expenditure through a gender lens to reveal how spreading the burden of 'reproduction tax' can promote the development of well-functioning labour markets and contribute to equitable and sustainable growth. Specifically, the paper highlights where DAC member organisations could have an impact on public finance sectors in partner countries and suggests entry points for initiating and assisting gender analysis, through technical advice and financial aid to ministries and decision-makers.

10. Van de Walle, D., 1996, 'Assessing the welfare impacts of public spending', mimeo, World Bank, Washington

This paper aims to provide a selective and critical overview of the current state of practice in empirically assessing the welfare impacts of public spending. An overview is given of main methods used (benefit incidence studies and behavioural approaches). Some of the key issues raised are discussed and implications for policy are explored. The assessment is concerned with overall inequality, as well as with living standards, rather than with gender inequality *per se*. The study argues that benefit incidence studies ignore behavioural responses and second round effects, by simply using the cost of provision as a proxy for benefits received. Behavioural approaches have a number of shortfalls and it is not yet certain whether behaviourally consistent methods really suggest different policy recommendations. The author concludes that the definition of well being needs to be broadened and that more work is needed to use available methods appropriately.

Further references

Budlender, D., Sharp, R., with Allen, K., 1999 (*forthcoming*), **How to do a Gender-Sensitive Budget Analysis: Contemporary Research and Practice**, Commonwealth Secretariat and AusAid

Sharp, R., and Broomhill, R., 1990, 'Women and government budgets' **Australian Journal of Social issues**, 25(1): 1-14.

UNRISD, 1996, 'Workshop on working towards a more gender equitable macro-economic agenda: background note', United Nations Research Institute for Social Development, (UNRISD), Geneva

2. Country initiatives

National level

11. Bakker, I., and Elson, D., 1998, 'Towards engendering budgets' in Canadian Centre for Policy Alternatives (eds.), 1998, **Alternative Federal Budget Papers 1998**, Canadian Centre for Policy Alternatives, Ottawa

This paper focuses on the need to engender the Canadian federal budget and forms one element of the alternative federal budget papers that comprise this volume from the Canadian Centre for Policy Alternatives. The authors challenge the perceived gender neutrality of budgets by offering evidence of the differential outcomes for women and men. Recent budget developments in Canada are seen as reinforcing gender inequality rather than counteracting it. This paper aims to clarify a gender-sensitive budget framework with emphasis on women's contribution to the macro-economy. Proposals are made for gender analysis to be incorporated into the design of policy. These include the recognition of the interrelation between paid and unpaid labour, and that the sustainability of the social framework is in question given the over-extension of women's resources. The authors recommend the monitoring of the next federal budget for its impact on time use and unpaid work burdens. A satellite process of gender-aware policy evaluation is proposed, in line with the South African model. Indeed, they recommend that the alternative federal budget process itself be engendered. The paper concludes that on grounds of both equity and efficiency, gender-sensitive models require changes in budget priorities if growth is to benefit all.²³

12. Budlender, D., (ed.), 1996, **The Women's Budget**, Institute for Democracy in South Africa, Creda Press, Cape Town

This book introduces the Women's Budget Initiative (WBI) in South Africa by looking at existing structures and how they affect women and men differently. The idea, rationale, theoretical approach and political background for a Women's Budget Initiative are addressed in the introductory chapters. The main part of the book examines how core government programmes influence the lives of women, compared to men, and provide statistics about the disadvantaged position of women in South Africa. The economic impact of the gender division of labour on women is explored and related to budget decisions in the areas of Work, Welfare, Housing, Education, Public Service and Taxation. Alternatives for the reprioritisation of budget issues affecting women are introduced in the final section, including key questions to be addressed in order to analyse budgets for their gender impact. Drawing on the Australian example, specific ideas are voiced for the coming South African budget.

²³ See also Elson, 1996a [4], 1996b [5], and 1997 [6]

13. Budlender, D., (ed.), 1997, **The Second Women's Budget**, Institute for Democracy in South Africa, Cape Town

This book is a follow up to the first 'Women's Budget' [12] and is the second part of a trilogy of volumes [14]. It covers theoretical background and then goes on to evaluate the impact of budgets in different government sectors in South Africa. In the first part of the book, new developments in the South African government structure and procedures are highlighted, in particular the establishment of its 'gender machinery,' as well as budget reform processes. The aims and visions of the WBI are also introduced and linked to similar activities in other countries. A theoretical chapter reviews thinking on gender-sensitive economic policy and puts forward ideas on how and where to engender the budget process. The second part of the book examines in considerable detail the budget votes of Health, Land Affairs and Agriculture, Safety and Security, Justice and Correctional Services, Transport, Energy and Home Affairs for their different impacts on women and men.

14. Budlender, D., (ed.) 1998, **The Third Women's Budget**, Institute for Democracy in South Africa, Cape Town

The Third Women's Budget, produced by the WBI in South Africa, follows two earlier volumes [12] [13]. This third volume reflects on the intervening period since the second volume. Three introductory chapters give a background to the current situation, including the state of budgetary policy and planning in South Africa, and developments in the WBI itself. These include developments in the 'gender machinery', government policy on budget reform, and the state of flux in the social and political context more generally. A framework is given for understanding gender equity considerations in the system of intergovernmental fiscal relations, with the recognition that in such a decentralised system detailed analyses of provincial and local government budgets as well as national budgetary allocations are vital [24]. Four government departments under the direction of the Minister of Finance have their budgets analysed from a gender perspective. The remainder of the book focuses on specific analyses of the budget votes of government ministries for their likely gender impact. These cover: Public Works; Public Enterprise; Communications; Arts; Culture; Science and Technology; Sport and Recreation; Constitutional Development; Defense; Water Affairs and Forestry; and Environmental Affairs and Tourism (i.e. those votes not previously analysed in the First [12] and Second [13] Women's Budget books). Finally, the budget votes for Parliament, the Offices of the President and Deputy President, the South African Communication Services and the nine premiers' votes are assessed. The volume concludes with recommendations for further research on local government and research on the influence of donors on gender-sensitive budgeting.²⁴

15. Hewitt, G., 1998, 'A report on integrating gender into the national budget: a Commonwealth Initiative', presented at the UNIFEM/SADC workshop in Zimbabwe, Commonwealth Secretariat, November

This report discusses the experience of the 'Engender Budgets' programme, a Commonwealth Secretariat initiative to integrate gender into national budgets. The programme rationale is detailed, and the required actions and procedures for implementation for Commonwealth

²⁴ The 'Fourth Women's Budget' book is due out in March 1999 and will focus on local government.

governments are given. The focus on integration of gender issues into macroeconomic policies, for both equality and efficiency gains, emerged from the Commonwealth Plan of Action on Gender and Development (1995). As the primary fiscal policy instrument, the national budget is deemed the most appropriate entry point. The main objectives of engendering national budgets are seen as more effective targeting of government expenditure and improved analysis of the benefit-incidence of budgets. A methodological framework is developed to incorporate gender issues into national budgets, which includes a set of tools and policy options. Experiences from the pilot project in South Africa (which has gone through a full budget cycle) and Sri Lanka (in the process of implementation) are discussed along with the plans for Barbados (yet to start). Three key areas are identified for on-going action. Firstly, the development and application of technical tools (such as gender-aware budget statements, gender-disaggregated beneficiary assessment, and public expenditure benefit-incidence analysis)²⁵. Secondly, the need for gender-disaggregated data to enable the tools to be applied. Finally, an administrative mechanism needs to be established for initiating policy dialogue between ministries, and between the government and other stakeholders. Broad conclusions point to the need for the involvement and commitment of all stakeholders, including civil society, for a successful implementation of gender budget initiatives. Engendering national budgets is a slow process requiring a long-term vision. The report recommends that the lead come from the Ministry of Finance, backed up by adequate time, resources, and technical capacity.

16. Himmelweit, S., 1998, 'Care and the budgetary process', paper presented at 'Out of the Margin 2', Feminist Approaches to Economics, European Session on Care, University of Amsterdam, 2-5 June

In the context of a new Labour government in the UK, the Women's Budget Group (WBG) point to their closer relationship with Labour politicians who are generally more open to discuss issues of gender inequality than their predecessors in government. However, recent government policy responses to poverty focus on paid work rather than welfare as the solution, hence marginalising the issue of women's unpaid caring work. WBG argue that such policies can exacerbate the unequal distribution of caring responsibilities and materially disadvantage those who already carry such responsibilities. WBG justify the use of efficiency arguments to lobby a government committed to extremely tight spending limits. However, they also argue that 'care' needs to be recognised as an economic category if improved gender equality is to be the outcome. The hidden economy of unpaid work needs to be recognised, and the interdependencies of this sector and the public and private sectors of the paid economy understood. The unpaid economy is not costless, itself needing maintenance and investment. National accounting systems and budgetary procedures must take into account the ramifications of transferring women's labour from the unpaid care economy into the paid economy. The different characteristics of these economies are highlighted - the unpaid care economy runs on different motivations and hence does not respond in the same way to fiscal incentives. The WBG also challenge the notion of income pooling households. The paper closes with general principles of gender-impact policy analysis to ensure efficiency in pursuit of economic goals without unintended inequality consequences. Himmelweit concludes that the gender effects of policies on both paid and unpaid caring economies need to be assessed for their impact on women and men. In order for this to be achieved the government is urged to produce a gender-impact analysis of their revenue and public-expenditure statements.

²⁵ See Elson 1996b [5] and Elson 1997 [6] for more detail on such tools.

17. National Commission on the Role of Filipino Women, 1995, *The Women's Budget Philippines 1995-1996*, National Commission of Filipino Women

This document assesses the resources that the Philippine government, through its various agencies, spends on the advancement of women. All government agencies, departments and offices are authorised to allocate parts of their budgets to promote gender concerns and Gender and Development (GAD) is among the priority programmes of the government. The first section of the report situates the budget document within past mainstreaming efforts. The second section presents and analyses programmes across and for individual agencies. The paper closes with conclusions and insights about gender mainstreaming in general and budgeting in particular. The study highlights the significance of legislative provisions to push for concrete responses to issues such as gender equity. Main findings suggest that major expenditures concerned with gender still fall into the social sectors and less into more strategic areas such as policy and programme reform. Nevertheless, over time an increase of spending in all sectors has been observed and welcomed. Recommendations are concerned with the sustainability of the progress to date, through mechanisms of monitoring, evaluation and institutionalisation; and with developing better and more appropriate tools to bring gender equity forward at all levels.

18. Sharp, R., and Broomhill, R., 1998, 'International policy developments in engendering government budgets' in *Canberra Bulletin of Public Administration*, Canberra, August

This article tracks the evolving form of gender budgets, identifying different models currently in existence. Pioneering work in Australia on gender budgets at federal, state and territory levels has provided a model for other international initiatives. The evolving feminist critique of conventional macroeconomic policy has fuelled interest in women's budgets internationally, particularly in their recognition of the largely unpaid care economy. Several different forms of gender sensitive budget exercises have emerged which differ in scope, the location of the exercise, and in their politics. The more recent Australian model is an official 'in-government' comprehensive audit of the annual government budget that describes what agencies are doing for women and girls.²⁶ Other audits provide a more radical gender-aware policy evaluation of public expenditure that assesses the assumptions underlying budgetary allocations and identifies the likely impact on existing patterns and degrees of gender difference. Another model has emerged from community-based activist groups, which promotes a critique of governments' budgets in order to expose inequities and inefficiencies. There are, however, women's budgets that incorporate both community and government participation. The evolving form of the South African initiative has now begun to adopt such an approach, which the authors endorse. The paper concludes that achieving economic gender equality is a political rather than an administrative process. Significant pressure is needed from both within and without the government to ensure that women's budget exercises are not reduced to government public relations exercises, particularly in times of economic restructuring.

²⁶ see the Queensland Women's Budget Package [26]

19. UNIFEM, 1998, 'Engendering budgets: the Southern African experience', report on the UNIFEM Regional Workshop, Harare, Zimbabwe, 9-10 November

In November 1998, a UNIFEM-funded workshop brought together Southern African NGOs, UN agency members, community-based organisations, research institutions, and Members of Parliament, to share experiences and agree the way forward for work on engendering national budgets in the region. This workshop report documents the substance of the presentations and the ensuing discussions. Debbie Budlender introduced the concept of an engendered budget at the beginning of the workshop proceedings. Colleen Lowe Morna (Chief Executive Officer, Commission on Gender Equality, South Africa) argued, from Australian and South African experience, that gender budget exercises need to be viewed in the broader economic context and accompanied by policy reform. Speakers involved with gender budget initiatives in Zambia, Zimbabwe, Mozambique, and Tanzania shared their experiences of engendering budgets. Arguments they voiced included the need for engaging NGOs, government, and Parliamentarians in the process if socio-economic transformation is to be realised. Further presentations included Guy Hewitt discussing the Commonwealth Secretariat programme 'Engender Budgets' which involves a pilot initiative within the governments of South Africa, Sri Lanka, and Barbados²⁷. Athalia Molikomme (Gender Unit, SADC Secretariat) explained the policy framework for mainstreaming gender in all SADC activities and future plans to undertake a gender analysis of the SADC budget. Debbie Budlender rounded off the proceedings with a general action plan. This included the continuation of information sharing (assisted by a contact list of participants at the end of this report), the development of strategies for informing civil society, and a further regional meeting in 1999 to report on progress and future plans.

20. The Women's Budget Project, 1996, 'Women's Budget', Women's International League for Peace and Freedom, <http://www.voiceofwomen.com/budget.html>

This Internet resource introduces the US national Budget with regard to women's interests and expected benefits. It is primarily a campaigning briefing, produced through a collaboration of the Women's Budget Project of the Women's International League of Peace and Freedom (WILPF) in conjunction with Feminist Majority Foundation, Women's Actions for New Directions (WAND), and the National Welfare Rights Union. All expenditure for the fiscal year is listed, of which about 35 percent are termed as discretionary or negotiable for each year. Opposition is stated to the large allocations of public money to military expenditure. This publication proposes an alternative budget, which, it is claimed, would prove more beneficial to women in their roles as employees and carers. The paper further discusses the role of the US in the arms trade and compares US efforts in poverty reduction and human development with other regions of the world. It closes with suggestions for campaigning action.

²⁷ see Hewitt, 1998 [15] which is the report prepared for this workshop.

21. Women's Budget Group, 1998a, **The Purse or the Wallet**, proceedings of a seminar, Church House Conference Centre, Westminster, London, 12 February

This conference report contains the contributions of four speakers (Susan Himmelweit, Ruth Lister, Holly Sutherland, and Dawn Primarolo) as well as a record of the discussion provoked by their presentations. 'The Women's Budget Group', who hosted the conference, is concerned with a critical evaluation the effects of national budget decisions in the UK. Himmelweit introduces the need for a gender impact analysis, as the gender-neutrality of budgets tends to be taken for granted. The rationale for gender-aware budgeting and criteria for an evaluation of the gender impact of budgetary proposals are suggested, based on the effects of policies on men and women in both paid and caring economies. Ruth Lister discusses the implications for women of replacing 'family credit' with a working family tax credit (WFTC), as introduced in the UK from a US model, in order to 'help reduce poverty and strengthen the family'. Arguments for and against this new form of payment are introduced. It is argued that due to distribution of resources within families, the WFTC, which is attached to the pay packet as a tax credit rather than a welfare package, would bypass women who are not sole-earners thus reduce their control over resources within the household. Sutherland introduces the implications of a tax-reduction for poor families, using a simulation model. She tests these changes for their gender impacts on distribution and incentives to work more, concluding that women in couples would be major beneficiaries, provided that they pay tax. It is therefore stressed that fixed benefits, such as child benefits, have to continue to be paid to women at the lowest end of the social ladder. Dawn Primarolo introduces the financial policies of the UK Government and their effects on women, leading into a broad discussion. The discussion concludes that the dialogue between the Treasury and the 'Women's Budget Group' needs to be continued.²⁸

22. Women's Budget Group, 1998b, **1998 Budget Response**, Women's Budget Group, London

This is a written comment on the national UK budget proposal to introduce the 'Working Family Tax Credit' (WFTC). The paper introduces the scheme and goes on to discuss effects on beneficiaries of this programme. Other programmes and policies are also reviewed, such as child benefit; the 'New Deal' for young unemployed people; regulations about contributions to the National Insurance scheme; and allowances for carers. The Women's Budget Group concludes with core recommendations to the Treasury, firstly to publicise a 'gender impact statement' with every Budget and Public Expenditure White paper, which

²⁸ In December 1998 WBG held a seminar 'Gender impact analysis of budgets: experience from overseas and the UK context' with the UK Treasury. In December the WBG also met to determine their response to the UK Treasury Pre-Budget Report. Also see [16,22].

would display the differential impact and consequences of policies on women and men; and, secondly, to work towards a more equitable gender distribution of financial burdens.

23. Women's International League for Peace and Freedom (WILPF), 1993, *The Canadian Women's Budget*, Women's International League for Peace and Freedom, Ottawa Branch

This publication examines the Canadian federal government's expenditures for social programmes and services, and the national defence budget. It proposes an alternative approach to security that requires a restructuring of government priorities and policies. It calls for a budget that reflects the needs of women and benefits society as a whole.

Provincial and local level

24. de Bruyn, J., and Budlender, D., 1998, 'Intergovernmental fiscal relations', in Budlender, D., (ed.), 1998, *The Third Women's Budget*, Institute for Democracy in South Africa, Cape Town

This chapter from the Third Women's Budget book [14] discusses the emerging system of intergovernmental fiscal relations in South Africa. This system determines which spheres of government can collect different types of revenue and how this is distributed between and within spheres. Whilst the three Women's Budget books [12,13,14] have examined the national and provincial sectoral allocations, this chapter extends that analysis to include the local government level.²⁹ the final form of which is still open to debate. From analysis of the 1996/7 financial year by the Financial and Fiscal Commission (FFC) it was calculated that provincial and local government accounted for 24% of government revenue and 57% of government expenditure. They are responsible for many goods and services, such as education, health and infrastructure, so critical for poor women and men. In such a decentralised system gender analysis of national budgetary allocation alone is insufficient - detailed examination of the provincial and local government budgets is also crucial. Therefore, in order to truly judge gender equity, detailed analysis of how each sphere of government allocates its share of money between different sectors and services is needed. The chapter concludes that three factors make it difficult to analyse the gender impact of the system: the state of flux of the whole system; the focus on equity between regions; and the system of block grants which leaves the provinces and local government to determine how these are spent. Therefore, gender analysis of national budgetary allocation is seen as insufficient in such a decentralised system.³⁰

²⁹ The final form of local government has yet to be agreed. A forthcoming White Paper will outline the new structure. See [25] for Gender Advocacy Programme (GAP) work.

³⁰ The Fourth Women's Budget book is due out in March 1999 and will focus on local government (edited by Debbie Budlender). Also see the submission from GAP for the Government White Paper [25]

25. Gender Advocacy Programme, 1997, 'Submission for the White Paper on Local Government on Gender. Prepared by the Gender Advocacy Programme (GAP)', Gender Advocacy Programme, South Africa

The Gender Advocacy Programme (GAP) produced this submission for the South African government in order to express its concerns over the lack of a gender perspective in the government's Green Paper on reforming local government. They argue that gender is indeed an integral part of the structural make up and workings of local government and hence any plans for reform must make the sphere of local government more gender-aware. In this paper GAP highlight the current exclusion of women from local government projects and decision-making structures, and lobbies for the forthcoming White Paper on local government to include an enabling framework for municipalities to fulfil their Constitutional obligation to promote gender equity. GAP argue that local government is particularly well placed to make a meaningful contribution to the transformation of gender relations at the community level; this is particularly in its capacity to mobilise the financial and cultural capital necessary for such a transformation. They urge for all local government financial plans, both annual budgets and longer-term financial plans, to indicate how women are targeted and how women will be affected by specific programme interventions. Such analyses would inform revised resource allocation and service delivery targets towards meeting goals of gender equity. GAP also calls for the demystification of the budget process, the involvement of women in the process, and the prioritisation of their needs in local government budget decisions. Mechanisms must be established to provide training for local government officials in implementing the new procedures and approaches, particularly in facilitating community participation (especially women's participation) in budgetary processes. The submission concludes that the forthcoming White Paper needs to either provide guidance and greater detail on the ways in which a gendered analysis of the budget should be tackled by local government, or alternatively, establish the means by which such guidance and details will be provided.

26. Ministry for Women's Policy, 1998, 'State budget 1998-99: women's budget package', Queensland Treasury, <http://www/treasury.qld.gov.au/budget>

This women's budget statement was introduced by Judy Spence, Minister for Women's Policy, of the Beattie Labour Government of Queensland elected in June 1998. Government agencies were required to provide a detailed account of the impact of their aspect of government spending on women, in line with the stated commitment by the new government to restoring the partnership between women and government. As such this is very much a positive appraisal of government efforts. The authors stress that the influence of the Office of Women's Policy on government decision-making has been strengthened. All proposals to Cabinet are being monitored for their effect on women. The Women's Budget Package reflects the Government's claimed priorities of economic equality for women, accessible and quality health service provision, and the identification of the needs of women in rural, regional and remote communities. The Statement is divided into five sections: economic security; law and safety; health; housing; and women and families. Rather than a systematic review of the total Queensland budget it focuses on initiatives targeting or in some way

benefiting women. Each section starts with an analysis of the current position before describing specific programmes and the budgets allocated to them.³¹

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Budlender, D. (ed.), 1999 (*forthcoming*), **The Fourth Women's Budget**, Idasa, Creda Press, Cape Town³³

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Commonwealth Secretariat, 1996, 'Conclusions and recommendations', from Fifth Meeting of Commonwealth Ministers Responsible for Women's Affairs, Commonwealth Secretariat, Trinidad and Tobago, 25-28 November,
<http://www.thecommonwealth.org/info/press/9666.html>

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Sawer, M., 1996, 'Feminist initiatives to gender macro-economic politics in Australia', United Nations Research Institute for Social development Conference, Rajendrapur

³¹ See also the Office of Women's Affairs Budget Outlook 1997-8 of the Borbridge-Sheldon Coalition Government in Queensland in further references. This claims to be a woman's view of the whole budget. Also see Sharp and Broomhill (1998) for chronology of Australian women's budget initiatives [18].

³² This is a 'popular' version of certain chapters from the first two Women's Budget books. It examines the budget allocations of eight government departments and shows the different impact economic policies have on women and men.

³³ Will focus on local government.

3. Institutional initiatives

Methodological issues

27. Johnson, S., 1998, 'New Economics: a gender perspective', paper prepared for the New Economics Foundation, London

This paper explores what is new about 'new economics' from a gender perspective. It defines the gender problem in terms of 'old economics' and then sets out the questions about how new economics understands gender. It reviews where gender concerns are being addressed in applications of the new economics by the New Economics Foundation (NEF) and puts forward an agenda for integrating gender into this work more systematically.

One specific section of the paper addresses social auditing 'as a methodology ... to provide a systematic means of accounting, reporting and disclosing information from a range of stakeholders relating to an organisation's environmental, ethical and social performance.' (p21). In this context, gender related concerns have mainly arisen through discussions with staff and focused around equal opportunities legislation, sexual harassment, and safety. The limitations of this approach are highlighted as is the need for more in-depth gender analysis and data gathering, although no specific mention is made of budget analysis as a tool.

Development agencies

28. May, N., 1997, 'Challenging assumptions: gender considerations in urban regeneration in the United Kingdom', report for the Joseph Rowntree Foundation, Oxfam UK/Ireland, Oxford

Commissioned by the Joseph Rowntree Foundation, this discussion paper written by Oxfam aims to raise awareness of and stimulate debate on the relevance of gender issues to urban regeneration policy formulation and project interventions. More specifically, it focuses on the need for gender audits and gender-impact statements on the Foundation's Area Regeneration Programme (UK) and the Single Regeneration Budget Challenge Fund (administered by regional government offices for the Department of the Environment). The process of strategic planning is seen as an effective entry point for developing a gender perspective. Oxfam's experience of incorporating gender analysis into programme planning in developing countries is drawn on in order to demonstrate how central it is to their understanding of poverty. In fact, Oxfam's funding to partner organisations is conditional on them adopting a commitment to gender equality. The transfer of techniques and ideas from international development experience is therefore at the heart of this Joseph Rowntree Foundation initiative. The report concludes that in order to support moves towards gender-sensitive regeneration programmes and funds, more gender-specific research is needed on aspects of urban regeneration. All actors need to be involved in the process and initiatives to strengthen individual and organisational capacity for gender analysis and gender policy formulation are recommended. The outcome will be more effectively and better targeted interventions in urban regeneration in the UK.

29. Overseas Development Administration (ODA), 1995, Progress Report on ODA's Policy Objectives (1992/93 - 1993/94), ODA, London

This overall report summarises the progress of ODA activities under 8 headings: economic reform; enhancing productive capacity; good government; assistance to poor people; human development (education, health and population); the status of women; and the environment. Based on the 'policy information marker system'³⁴ devised by OECD and ODA's own criteria of 'WID relevant' and 'WID related' expenditures, it is estimated that 12.7 percent of total marked expenditure was WID-related in 1993/94 (p 196). Levels of expenditure are disaggregated by geographical area and programme sectors, comparing three consecutive years of the budget (p 186). It is interesting to note that programmes concerned with economic reform are not regarded as WID related, whereby 68 percent of spending on poverty reduction is designated as related to WID policies.

30. OECD, 1997, 'Reporting on the policy objectives of aid – provisional reporting directives (note by the Secretariat)', DAC Working Party on Statistical Problems, October 1997, DCD/DAC/STAT (97) 1

This paper from the Working Party on Statistical Problems introduces the policy marker system for data collection on the policy objectives of aid in the Creditor Reporting System of OECD-DAC. The marker system has been developed to facilitate the monitoring and co-ordination of members' activities in supporting DAC policy objectives (e.g. gender equality, poverty reduction) for the next century. In order to assess the effectiveness of members' development co-operation efforts for the promotion of gender equality, reporting systems will indicate how much aid was specifically targeted at this policy objective. These policy markers are descriptive rather than quantitative and are based on three values. These are dependant on whether gender equality is a principal policy objective, a significant policy objective, or is not targeted. Criteria for eligibility for a gender equality mark (either for a primary or secondary policy objective) includes that gender sensitive strategies and implementation plans are incorporated and reflected in the activity budget. Typical activities are given to illustrate the system. For example, an activity could be marked with gender equality as a 'principal' objective if it is focused on supporting the legal literacy of women, or supports male networks against gender violence. An activity could be marked with gender equality as a 'significant' objective if, for example, the overall project is aimed at increasing crop production but as part of this a vegetable production co-operative is set up for women. In Annex 1 there are additional guidance notes on the gender equality marker system, highlighting how this new marker differs from the previous WID marker in its focus on gender equality rather than on women as a target group.

31. Rahman, T., with Porter, F., and Davis, S., 1998, 'Mapping the implementation of Oxfam's policy on gender', November (draft), Gender and Learning Team, Policy Department, Oxfam, Oxford

This extensive review of Oxfam's work on gender and gender policy implementation (GPI) seeks to establish whether there is a difference between the rhetoric and reality of

³⁴ Note: this is the WID marker system, which predates the gender equality policy marker discussed in OECD (1997).

mainstreaming gender. The context for the mapping exercise and its objectives and methodology are detailed in the introductory section. In the development of this self-assessment framework, tools included interviews with Oxfam managers who were identified as the principal stakeholders in GPI. The mapping methodology, using radar charts, is used to map managers' perceptions of progress on GPI. Section two and three of the report examine to what extent Oxfam has created an organisation in which women and men can participate fully as staff, partners, and beneficiaries. In this section the Oxfam Staff Development Fund and the Cross-Programme Learning Fund³⁵ is evaluated for the gender of the beneficiary. The provision of childcare resources is also detailed across regions. The fourth section discusses current trends in strategic and programme planning, and in monitoring and evaluation; examples of best and weak practice are offered. Questions on 'planning, implementation and evaluation of impact' posed to Oxfam managers required reflection on both grants and programmes. Varying degrees of gender analysis are identified in regional strategic plans, with a particular problem identified in emergency programmes where gender is rarely integrated into the planning stage. Despite Oxfam being highly regarded amongst other development agencies for its principles of gender equity and the quality of its work in this area, the review concludes that in reality Oxfam's performance does not entirely merit this reputation. Recommendations identify the need for Oxfam to resource and put in place opportunities for capacity-building in gender for staff and partners, including more resources for gender training. The weakness of existing gender impact assessments, points to the need for more detailed information on how Oxfam's resources are actually affecting the status of women beneficiaries. Finally, the development of a more family-friendly work environment is recommended.

32. United Nations, 1998, 'Follow-up and implementation of the Beijing Declaration and Platform for Action', Commission on the Status of Women, Economic and Social Council, gopher://gopher.un.org:70/00/esc/cn6/1998/official/98cn6-2.en.

This follow-up report reviews mainstreaming of gender in the organisations of the UN System. In Paragraph 29, it is stated: 'following its discussions, the Committee established an intersessional group on gender mainstreaming, to be convened by its chairperson; supported the proposal for a workshop on gender mainstreaming with the OECD/DAC Expert Group on Women in Development; and decided to assess the gender dimension of activities in the United Nations system to develop statistics and indicators and qualitative data for monitoring follow-up to recent global United Nations conferences'. The Committee also decided to elaborate guidelines for budgeting processes and the coding of budgets in order to monitor the use of resources for gender equality.

33. World Bank, 1995, 'Gender issues in World Bank lending', World Bank, Washington, <http://www.worldbank.org/html/oed/14462.htm>

This sector study examines the evolution of the Bank strategy to integrate gender issues into Bank lending across sectors since 1967 and the outcomes until 1995. It describes the progress of thinking in the Bank and describes 615 projects with some gender-related actions and discusses implementation experiences. However, this report does not measure the impact of WB lending on women and this issue is referred to the Operations Evaluation Department for follow up.

³⁵ This is aimed at building horizontal links to pool experience and learning.

34. World Bank, 1996, 'Implementing the World Bank's gender policies', World Bank, Washington, <http://www.worldbank.org/html/prmge/report.htm>

This progress report is divided into two parts: 1) mainstreaming gender in the World Bank and 2) the Bank's response to recommendations of the World Bank External Consultative Group. The first part focuses on the consideration of gender within the new network structure and the effects of decentralisation. The need to integrate gender beyond traditional sectors and to include it into their concept of knowledge-management is addressed. Suggestions on the monitoring and evaluation of the integration of gender at project level include economic indicators and the need to evaluate the impact of projects for both men and women (p 13). The second part discusses five recommendations, the first being to engender macro-economic policies through the development of frameworks as a guide for understanding the gendered implications of different economic packages (p 17). While there is some information that it is economically rational to invest in women, no information is available about how budget allocations affect women and men differently. The collection of gender disaggregated data is required in relation to structural adjustment policies, Living Standards Measurement Surveys and social development assessments. Rather than evaluating spending on gender, the Bank designates certain areas of sectoral spending (e.g. poverty reduction, education and micro finance) as gender-relevant. 'Gender focused lending' so far relates to specific gender components in lending activities. It is suggested that this system of assessment be re-evaluated (p 27).

European Union

35. Commission of the European Communities, 1998, **Progress Report from the Commission on the Follow-up of the Communication: Incorporating Equal Opportunities for Women and Men into all Community Policies and Activities**, European Commission, Brussels

This paper reports on the progress in incorporating equal opportunities within 18 General Directorates (DGs) of the European Commission. The paper is divided into two parts. Part one is concerned with the methodology of mainstreaming gender and the progress being made in this area. Part two considers the policy implications. It looks at the progress in programmes, as managed by the DGs, but also at institutional issues, such as how to mainstream equal opportunities into European Social Funds. Here, the paper points at the ongoing revision of the European Structural Funds General Regulation as a positive development. Obstacles to gender mainstreaming are identified as lack of expertise, lack of awareness at decision-making levels and lack of resources to pursue gender issues systematically. Recommendations for policy implications include, amongst others:

1. Ensuring that equal opportunities in the on-going reform of the European Structural Funds is fully entrenched and made operational in the implementation, monitoring and evaluation process;
2. Assessing the gender impact of economic and monetary union (EMU) and the EURO with a view to ensuring that women and men benefit equally.

36. European Commission, 1996, *Fourth Medium-Term Community Action Programme on Equal Opportunities for Women and Men (1996-2000)*, European Commission of Employment, Industrial Relations and Social Affairs

The fourth action programme discusses the suggested action of the Council Decision of the EU from 22.12.95 to allocate 30 million ECU to advance equal opportunities for men and women within member countries. The aim is to incorporate the equal opportunity dimension into all Community policies and activities. The paper contains the Council decision and criteria for application to the programme. Actions eligible for Community support include the exchange and transfer of 'good practice' and transnational activities that promote, develop and experiment with methods, strategies, models and measures aimed at changing attitudes and promoting equal opportunities. Six objectives are being identified and appropriate actions introduced: 1) Mobilising all actors in economic and social life to promote equal opportunities; 2) Promoting equal opportunities as a means of adjusting working life to the changes taking place, mainly through the Structural Funds, 3) Encouraging a policy to reconcile family and working life for men and women, 4) Promoting a gender balance in decision-making, 5) Ensuring that conditions are more conducive to women who are nationals of or resident in the Union exercising active citizenship, 6) supporting implementation, monitoring and assessment of activities conducted in order to achieve the above aims.

The establishment of ANIMA (<http://www.anima.org>) as a co-ordinating structure to facilitate technical assistance and an effective review of the progress is supposed to assist the Commission in its mandate. As a monitoring instrument for member countries, the Commission will publish an annual 'equality report on progress'.

Social auditing and social accountability in private and public institutions³⁶

Body Shop, 1997, **Values Report**, Body Shop plc, Littlehampton

Co-operative Bank, 1997, **The Partnership Report: Seven Partners, a Balanced View**, http://www.co-operativebank.co.uk/97_partnership_report.html³⁷

Evans, R., Pruzan, and Zadek, S., (eds), 1998, **Building Corporate Accountability**, Traidcraft, London³⁸

Mayo, E., 1996, **Social Auditing for Voluntary Organisations**, VOLPROF, London

New Economics Foundation, 1998, 'NEF: Value-based organisations', New Economics Foundation, <http://www.neweconomics.org/vbo.htm>³⁹

³⁶ These references, where obtained, contain very little of relevance to gender. No annotations were therefore made. However, it is likely that gender will feature more prominently in social auditing in the future.

³⁷ A form of social audit which, however, only mentions gender under a short 'equal opportunities' section.

³⁸ Focuses on the emerging practice of social and ethical accounting, auditing, and reporting. Includes case studies and an overview of the development of social and ethical accounting.

Pearce, J., Raynard, P., and Zadek, S., 1996, **Social Auditing for Small Organisations - The Workbook**, New Economics Foundation, London

Traidcraft, 1998, **Traidcraft plc Social Accounts 1996/97**, Traidcraft Exchange, London⁴⁰

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<http://www.oneworld.org/euforic/dsa/dp3.htm>

³⁹ Explains NEF social audit work with value-based organisations including NGOs in Bolivia, Sri Lanka, Mexico, and South Africa.

⁴⁰ The latest annual social accounts report measures the company's progress against social and ethical objectives, including stakeholder perspectives from fair traders, staff, and producers.

⁴¹ See section 2 for state and non-state initiatives such as Budlender [12,13,14] containing detailed analyses of the budgets of a variety of government departments in South Africa.

⁴² Contains a brief description of the separate budget line for WID/GAD (p9).

III Contact individuals / organisations on national and institutional budgets

1. Individuals

Person and contact details

Bakker, Isabella

E-mail:

76602.1251@compuserve.com

Beloe, Tom

Department for International Development (DFID)

E-mail: T-beloe@dfid.gtnet.gov.uk

Brautigam, Christina

Social Affairs Officer

Women's Rights Unit

Division for the Advancement of Women

(DAW)

DC 2-1206

New York, N.Y. 10017

E-mail: brautigamc@un.org

Budlender, Debbie

Community Agency for Social Enquiry

(CASE)

20 Alfred Street, Observatory 7925, Cape,

South Africa

Tel: 021-479852 or 082-5796697

Fax: 021-4486185

E-mail: debbieb@wn.apc.org

Coetzee, Alice

South African Local Government Association (SALGA)

Gender Working Group

Fax: 012 323 5824

<http://www.localgov.za>

Davidson, Sarah

Project Manager

People in Aid

9 Grosvenor Crescent

London SW1X 7EJ

Tel/Fax: +44 (0) 171 235 0895

Area of expertise/ interest

Working on the engendering of the Canadian Federal Budget. Has written on the subject, including with Diane Elson [11].

Previously investigated gender audits as part of his dissertation. Now involved with the social dimensions of business at DFID (UK).

Involved in the UN Inter-agency Committee's work on gender budgets. A project focuses on the budgeting processes of UN entities: the next update is due late February 1999.

One of the main writers and activists in the field of women's budgets. Leading figure of the Women's Budget Initiative in South Africa. Editor of the 'Women's Budgets' series [12,13,14] and co-writer of a forthcoming manual on implementing a women's budget. Acts as a consultant to the Commonwealth Secretariat on their in-government pilot project on engendering budgets.

Interested in developing work on gender budgets at a local government level in South Africa.

Developed the People in Aid Code being piloted by aid agencies such as British Red Cross, Oxfam, Save the Children, and Tear Fund. These agencies are currently adopting the principles of social and ethical accounting, auditing and reporting in order to monitor, report on and improve field staff support and management. People in Aid exist to promote best practice in the management and support of international aid personnel.

van Donk, Mirjam

Local Government Project Co-ordinator
Gender Advocacy Programme (GAP)
7th Floor, Ruskin House
2 Roeland Street
Cape Town 8001
Tel: 021 – 465 0197
Fax: 021 – 465 0089
E-mail: genap@sn.apc.org

GAP have conducted in-depth research on the gender dimensions of local government and municipal finance. They submitted a paper in response to the South African Government Green Paper on Local Government, lobbying for all local government financial plans to be informed by gender analyses [25].

Elson, Diane

Special Advisor to the
Executive Director of UNIFEM
UNIFEM
304 East 45th Street
New York, N.Y. 10017
Tel: 212-906-6400
Fax: 212-906-6705
E-mail: diane.elson@undp.org
<http://www.unifem.undp.org/conf>

Currently on sabbatical from the University of Manchester, where she has been a key writer on gender budgets and also a member of the Women's Budget Group (UK). Diane's UNIFEM role includes working on gender budgets: on the 4th November 1998 she ran a UNIFEM seminar in New York on 'Accounting for gender in national budgets'. Her 'six tools' for the implementation of gender budgets have been widely incorporated into budget initiatives across the world [4,5,6,11].

Gatward, Murdoch

Social Accounting
Traidcraft Exchange
Kingsway
Gateshead
Tyne and Wear NE11 ONE
UK
Tel: +44 (0) 191 491 0591
Fax: +44 (0) 191 482 2690
E-mail: tcexchange@gn.apc.org

Contact in the 'Social Accounting' consultancy division of this fair trade organisation, which is at the forefront of work on social auditing and social accounting practices. The aim is to help organisations to design, conduct, and audit the social impact of their business. Methods developed by Richard Evans (Director of Social Accounting) have subsequently been used by NEF, Body Shop, Ben and Jerry's, and Allied Dunbar.

Himmelweit, Sue

Faculty of Social Sciences
Open University
Walton Hall
Milton Keynes MK7 6AA
Tel: +44 (0)1908 654492
Fax: +44 (0)1908 654488
E-mail: S.F.Himmelweit@open.ac.uk

Member of Women's Budget Group (UK) and author of 'Care and the Budgetary Process' [16].

Johnson, Susan

University of Bath
E-mail: Suzanjohnson@compuserve.com

Lecturer in Development Economics, who has written a paper about the gender perspective in 'New Economics' for NEF (New Economics Foundation) [27].

Johnsson, Gerd
Counsellor
Ministry for Foreign Affairs
Box 16121, S-103 23 Stockholm
Tel: 46 8 405 58 24
Fax: 46 8 723 11 76
E-mail: gerd.johnsson@foreign.ministry.se

Part of an initiative to mainstream a gender perspective into their budget process covering development co-operation. At early stages.

Lindstroem, Jan
Swedish Embassy, Tanzania

Involved with gender budget initiative in Tanzania.

Lister, Denise
Friedrichstr. 6/19
1010 Wien
Austria
phone/fax: +43-1-581 44 52

Member of the Liberal Forum in Vienna. Very interested in gender budgets and is pushing for an alternative budget within Austria.

Lister, Ruth
University of Bradford,
Institute for European Studies
Tel: +44 (0) 1274 235260
E-mail: m.r.p.lister@bradford.ac.uk

Member of the Women's Budget Group (UK) think-tank.

Marshall, Judi
Centre for Action Research in Professional Practices (CARPP)
School of Management
University of Bath
Bath BA2 7AY
Tel: +44 (0) 1225 826742
Fax: +44 (0) 1225 826473
E-mail: J.Marshall@nath.ac.uk

Runs a Masters course in Responsibility and Business Practice at CARPP (which is connected to the New Academy of Business).

Matsvai, Simon
E-mail: Symacon@harare.iafrica.com

Working on gender budgets in Zimbabwe.

Molokomme, Athaliah
SADC Secretariat Gender Unit
E-mail: molokom@sadc.int

Considering undertaking a gender analysis of the Southern African Development Community (SADC) budget. Presented a paper at the UNIFEM workshop 'Engendering Budgets' on national gender budget initiatives in Southern Africa [19].

Rahman, Tahmina
Oxfam
Gender and Learning Team
Policy Department
274 Banbury Road
Oxford OX2 7DZ
Tel: + 44 (0) 1865 312304
E-mail: trahman@oxfam.org.uk

Has undertaken gender mapping within Oxfam and its partners [31].

Raynard, Peter

New Economics Foundation (NEF)
Vine Court
112-116 Whitechapel Road
London E1 1JE
Tel: +44 (0) 171 377 5696
Fax: 44 (0) 171 377 5720
E-mail: neweconomics@gn.apc.org
<http://www.neweconomics.org>

NEF promotes the idea of 'New Economics' and undertakes consultancy work on for example social audits and gender audits. Has a 'value-based' organisation section headed by Thomas Fisher which works with NGOs. Their web-site includes articles on social audit methodology.

Robinson, Sarah

Director
CHANGE
Tel: +44 (0) 171 430 0692

CHANGE set up the Women's Budget Project (UK) now based at the Fawcett Society. Sarah is a leading member of this group.

Robinson, Shirley

Idasa
(Institute for Democracy in South Africa)
Women's Budget Initiative
6 Spin Street
Cape Town 8001
Tel: +021 461 2559
Fax: +021 462 0162

Contact for the Idasa contribution to the Women's Budget Initiative. See also 'organisation contacts' section.

Ruzvidzo, Thoko

E-mail: thoko@harare.iafrica.com

Former director of the Zimbabwe Women's Resource Centre (ZWRCN) and currently an independent consultant. Recently started working on a gender budget initiative in Zimbabwe.

Sharp, Rhonda

Associate Professor
School of International Business and
Director, Research Centre for Gender Studies
University of South Australia
City West, North Terrace, Adelaide
Australia 5000
Tel: 61(0)883020007
Fax: 61(0)883020512
E-mail: Rhonda.sharp@unisa.edu.au

A leading writer on women's/gender budgets and co-author of the forthcoming text 'How to do a gender-sensitive budget' with Debbie Budlender and Kerri Allen. Has written on the Australian experience of engendering budgets [18].

Stark, Agneta

E-mail: Agneta.Stark@FEK.SU.SE

Consultant on the gender budgets initiative in Namibia (with Stefan de Vylander) supported by Sida.

Stratigaki, Maria (Principal administrator)
European Commission
Directorate General V (Employment, Industrial relations
and Social affairs)
Equal opportunities Unit
Rue de la Loi/Wetstraat 200, B-1049 Brussels
Tel: +0032-2-299 5182
Fax: +32 2 512 63 77
E-mail: brusselslink.eurodesk@pophost.eunet.be
DGV WebPages:
<http://europa.eu.int/en/comm/dg22/eurodesk/dg5en.html>

Manages 'Medium Term Community Action Programme On Equal Opportunities For Men And Women', DG V programme intended to promote the integration of equal opportunities for men and women in the process of preparing, implementing and monitoring all policies and activities of the European Union and the Member States. This program has a budget of 30 million ECU.

Tibamwenda, Assumpta
Ministry of Local Government
Uganda
E-mail: peri@imul.com

Understood to be doing work on engendering local government budgets in Uganda.

de Vylder, Stefan
Upplandsgatan 54A, 4 tr
113 28 Stockholm
Tel: 08-31 1171
E-mail: sdvylder@algonet.se

Consultant on the gender budgets initiative in Namibia (with Agneta Stark) supported by Sida.

Welch, Gita
UNDP Regional Programme Advisor for Southern Africa
E-mail: gita.welch@undp.org

Contact for the UNIFEM workshop on 'Engendering budgets: the Southern African experience' 9-10 November 1998 [19].

2. Organisations

Organisation and contact details

Applied Fiscal Research Centre (AFReC)
South Africa
<http://www.uct.ac.za/depts/afrec/bpinfo.htm>

Bodyshop Plc
Tel: + 44 (0) 1903 731500
<http://www.the-body-shop.com>

Center for Third World Organizing
1218 East 21st Street
Oakland, CA 94606
Tel: +1-510-533-7538
Fax: +1-510-533-0923
E-mail: ctwo@igc.apc.org
<http://www.ctwo.org/>

The Centre for Social and Environmental Accounting Research (CSEAR)
University of Dundee
Dundee DD1 4HW
Tel: +44 (0) 1382 344789
Fax: +44 (0) 1382 224419
E-mail: CSEAR@acc.dundee.ac.uk
<http://www.dundee.ac.uk/accountancy/csear/aboutus.htm>

Engender
c/o One Parent Families (Scotland),
13 Gayfield Square,
Edinburgh,
EH1 3NX
Tel: +44 (0)131 558 9596 (Tuesdays)
Fax: +44 (0)131 557 9650
E-mail: engender@engender.org.uk
<http://www.engender.org.uk>

Feminist Majority Foundation
<http://www.feminist.org/>

Area of expertise/ interest

Specialises in fiscal, financial and macroeconomic analysis. Publishes 'Budget Watch' jointly with Idasa. Has a grassroots budget literacy and advocacy division named the 'Budget Project'.

Publish a 'Values Report' that draws on the social audit of their organisation. Very little mention of gender except in 'equal opportunities' terms.

Research group focusing on the role of race and gender in the California state budget. After a year of research and grass-roots educational programmes, group hopes to create an alternative budget.

Funded by the Department of Accountancy and Business Finance and the Chartered Association of Certified Accountants. Primarily a networking institution that gathers and disseminates information about the theory and practice of social and environmental accounting. Publishes a newsletter 'Social and Environmental Accounting' and relevant links can be found on their web-site.

Information, research and networking organisation for women in Scotland, working with other groups locally and internationally to improve women's lives and increase their power and influence. The organisation campaigns to ensure that women and their concerns have greater visibility and equal representation at all levels of Scottish society.

It has an initiative on 'gender audits', but this does not contain budget analysis.

Hosts campaigns, amongst others, on feminist budgets. Useful source for further addresses in the US:

Internet resources on alternative budgets:
<http://www.feminist.org/other/budget/web.html>
Feminist organisations concerned with budgets:
<http://www.feminist.org/other/budget/nonweb.html>

Institute for Democracy in South Africa (Idasa)
<http://www.idasa.org.za/bis/women.htm>

Idasa is an independent public interest organisation committed to promoting a sustainable democracy in South Africa by building democratic institutions, educating citizens and advocating social justice. It is involved in the 'Women's Budget Initiative' (WBI) and the publication of the 'Women's Budget' books.

E-mail: faldelah@idasact.org.za

Budget Information Service: production of the 'Budget Newsletter' and 'Budget Watch', a six-weekly tabloid news sheet that provides quality, critical and technical information on budgetary issues. It also carries reports on events and analysis of issues in the developing system of intergovernmental relations.

Contact e-mail for ordering Idasa publications.

Institute of Social and Ethical AccountAbility
UK
<http://www.AccountAbility.org.uk/what.htm>

A professional body committed to strengthening social responsibility and ethical behaviour of the business community and non-profit organisations.

International Association for Feminist Economics (IAFFE)

Jean Shackelford, (information)

Department of Economics

Bucknell University

Lewisburg, PA 17837

Tel: +1-717-524-3441

Fax: +1-717-524-3451

E-mail: jshackel@bucknell.edu

<http://www.bucknell.edu/~jshackel/iaffe/>

A non-profit organisation advancing feminist inquiry of economic issues and educating economists and others on feminist points of view on economic issues. They host the discussion list FEMECON.

Members of IAFFE are possibly involved in co-ordinating work on gender and EU budgets in the future.

National Priorities Project

160 Main Street

Northampton, MA 01060

Tel: +1-413-584-9556

Fax: +1-413-586-9647

E-mail: info@natprior.org

<http://www.natprior.org/>

This US think tank helps to organise grass-roots activism concerning making the economy benefit more people. Focuses include: local and community interests; strengthening neighbourhood economies; tax code equity; and securing an adequate safety net. They have published 'Creating a Common Agenda - Strategies For Communities'.

New Academy of Business

UK

<http://www.new-academy.ac.uk>

A business education centre that aims to bring together the best in values-led business practice with progressive management thinking. Founded by Anita Roddick (The Body Shop, UK).

Office of Women's Policy (OWP)

Queensland, Australia

E-mail: owp@treasury.qld.gov.au

Contact for the Queensland 'Women's Budget Package' statement [26].

Saskatchewan Women's Secretariat

7th Floor, 1855 Victoria Avenue
Regina, Saskatchewan S4P 3V5
Tel: (306) 787-2329
Fax: (306) 787-2058

<http://www.gov.sk.ca/womensec/>

The Saskatchewan Women's Secretariat (Canada) facilitates government-wide co-ordination of legislation, policies and programmes related to the status of women. It acts as a central point of contact and provides policy and research support to the government on women's issues. The Women's Secretariat is the provincial government agency, which works to achieve social, economic and political equality for women.

Tanzania Gender Networking Programme (TGNP)

E-mail: tagnet@ud.co.tz

NGO engaged in facilitating the achievement of women's empowerment through social transformation, gender equity and equality. Has a project entitled 'The Gender Budget Initiative' [19].

Women's Budget Group

Thanki, Ashika (Fridays only)
C/o Fawcett Society
45 Beech Street
London EC2Y 8AD
Tel: 0171-6284441
Fax: 0171 628 2865
E-mail: Fawcett@gf.org

The Women's Budget Group (WBG) is an independent think tank on women, men and economics. Its aim is to analyse the UK Budget and to make recommendations on structure and policy of the Treasury. The group was formed by CHANGE and is housed in the Fawcett Society. In December 1998 it held a seminar 'Gender impact analysis of budgets: experience from overseas and the UK context' with the UK Treasury. In December the WBG also met to determine their response to the UK Treasury Pre-Budget Report [16,21,22].

Women's International League for Peace and Freedom (WILPF)

1213 Race Street,
Phila., PA 19107-1691
Tel: +1-215/563-7110
Fax: +1-215/563-5527
E-mail: wilpfnatl@igc.apc.org
<http://www.cruzio.com/~wilpf/>

WILPF is sponsoring The Women's Budget Project, a partnership project with more than 20 other women's and economic justice organisations, to create a real, line-item, alternative budget that addresses both how federal income is generated as well as how it is spent. This budget will be generated through a process of grassroots research and policy development.

World Bank (WB)

Demery, Lionel
E-mail: ldemery@worldbank.org
Morris-Hughes, Elizabeth
E-mail: emorrisrhughes@worldbank.org
Blackden, Mark
E-mail: mblackden@worldbank.org

Lionel Demery is encouraging within the WB gender disaggregation of the benefit of various services using the tool of benefit incidence analysis. This is explained in [3].

<http://www.worldbank.org/html/prmge/goodp/pe-gen.pdf>

Zimbabwe Women's Resource Centre and Network (ZWRN)

PO Box 2192
Harare
Zimbabwe
Tel: (263-4) 792450 or 737435
Fax: (263-4) 722249
E-mail: Zwrcn@zwrcn.org.zw

Believed to be involved in a gender budget initiative in Zimbabwe.

Gender Budgeting is concerned with gender- 4 Gender Budgeting and Appraisal of sensitive formulation of legislation, policies, plans, programmes and schemes; allocation and collection of resources; implementation and execution; monitoring, review, audit and impact assessment of programmes and schemes; and follow-up corrective action to address gender disparities. 8.2 Additionally, women's organisations, non-governmental organisations, academics, the donor community, people's representatives and concerned citizens may find it useful, as Gender Budgeting can encourage transparency, accountability and participation, and facilitate better advocacy. 8.3 The private sector has an important role to play in promoting gender equality and women's empowerment. For instance, gender budgets, gender budgeting and women's empowerment, prospectus of gender budgeting, women's work and accounts, gender discrimination in Pakistan, public finance and women's empowerment, etc. Abbreviations of different multilateral interventions, such as GRBI, Poverty Reduction Strategy Paper. Basic themes of the tools of GRB have been adapted from the work of: 1) Debbie Budlender, Diane Elson, Guy Hewitt and Tanni Mukhopadhyay (2002), Gender Budgets Make Cents; 2) Finance Division (2008) Government of Pakistan, Gender Responsive Budgeting in Pakistan; and 3) Hazel Reeves and Heike Wach (1999), Women's and Gender Budgets: An Annotated Resource List. All the gender-aware budget statement, which responds to government reports on the gender-equity implications of public expenditures. General Resources BRIDGE (<http://www.bridge.ids.ac.uk/go/subnav/about-us>), a UK-based NGO that features gender and economic materials and an annotated resources list SIYANDA (www.siyanda.org), a summary of gender resources hosted by BRIDGE Gender Responsive Budget Initiatives (www.gender-budgets.org), part of the UNIFEM/IDRC/Commonwealth Secretariat Gender Responsive. This work built capacity around budget analysis from a gender perspective, budget literacy amongst women's rights and gender equality advocates, and developed knowledge and experience on effective approaches to gender responsive budgeting.