

GENDER RESPONSIVE BUDGETING

United Nations Development Fund for Women



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IN THIS ISSUE

INTRODUCTION1

ISSUE FOCUS: PARTICIPATORY BUDGETING FROM A GENDER PERSPECTIVE2

Country examples

- Participatory budgets from a gender perspective: the experience of Rosario, Argentina3
- Linking participatory budgeting processes and GRB in the Municipality of Caroni in Venezuela4

COUNTRY FOCUS: THE MEXICO CITY GRB INITIATIVE5

Interview with Lucia Perez Fragoso,
Equidad de Genero

EFFORTS IN SUPPORT OF GRB7

- Local data collection tool supports gender-responsive planning and budgeting
- A multi stakeholder conference sets a global agenda on gender and decentralization
- Progress in institutionalizing GRB: Mozambique's 2009 Call Circular provides extensive guidance for mainstreaming gender into the plans and budgets
- Studies on Gender and Taxation completed in ten countries
- Enhancing Local Governance: lessons from Morocco

UPCOMING EVENTS12

RECENT PUBLICATIONS13

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INTRODUCTION

The question of citizens' participation in local governance processes has gained increased attention in recent years amid trends of decentralizing government functions to local levels. While innovative solutions have emerged to ensure greater public involvement in local planning and budgeting processes, questions remain about the effectiveness of local mechanisms to promote gender equality.

In this third issue of the GRB newsletter, we examine participatory budgeting (PB) as one of the main strategies for securing public participation in local governance. We seek to understand if participatory budgeting experiences can be associated with increased presence of women in local decision-making processes and positive and sustainable gender equality outcomes. We highlight examples of PB initiatives that are argued to have successfully integrated gender concerns namely in Rosario, Argentina and Caroni, Venezuela.

In our "Country focus" section, Lucia Perez Fragoso, a GRB expert from Mexico, takes us behind the scenes of the adoption of a gender responsive budget by the City of Mexico in 2008. Finally, the issue provides updates on GRB efforts around the world.

ISSUE FOCUS:

PARTICIPATORY BUDGETING FROM A GENDER PERSPECTIVE

PARTICIPATORY BUDGETING (PB) is the process by which citizens (represented by elected officials, CSOs or ad hoc groups) deliberate and negotiate over the distribution of public resources (International Budget Project, 2008). PB is prescribed by formal regulation that entrust a given local community the right to decide how to allocate a percentage or the totality of the local budget. As such, it is increasingly recognized as an effective mechanism to strengthen citizens' voice in decentralized systems, but also to secure good governance through more equitable public spending and greater transparency and accountability. Since PB was first piloted in 1989 in the Municipality of Porto Alegre (Brazil), PB initiatives have expanded to nearly all regions of the world. Some countries – for instance Peru and Bolivia- have enacted laws to mandate public participation in budget decision-making at local level, while others have adopted legislation to enhance the effectiveness of PB processes, for instance, the Right to Information Act in India.

The potential to increase transparency, efficiency, voice and accountability in local governance processes is what connects PB and Gender Responsive Budgeting (GRB). The two concepts differ in that GRB initiatives seek more specifically to mainstream a gender perspective into planning and budget making policies and processes while PB can be mandated without requirements for equitable and effective participation of men and women in the process.

In some instances, PB can - and has - provided entry points for gender responsive budgeting at local level. However, it is largely recognized that “participatory budget initiatives do not, unaided, guarantee that gender concerns will be incorporated in local planning and budgeting processes.” This occurs for various reasons - such as traditionally assigned gender roles, power dynamics and lack of time, lack of access to information and lack of capacity - which may preclude or significantly restrain women's ability to influence PB processes as compared to their male counterparts. If women are not effectively participating at the planning stage, and actively voicing their needs and priorities, then these needs are even more likely to be ignored at the budget allocation stage. GRB practitioners warn that participatory budgeting carried out without taking these gender differences into account and trying to address them can produce or perpetuate inequities between men and women. The same applies when no specific measures are taken to facilitate women's organized and qualified participation in budget discussions such as timely invitation to meetings, schedules that take into consideration women's reproductive roles, transportation to meeting venues, preparatory meetings and so forth. Since women do not constitute a homogenous group, further efforts may be needed in some cases to ensure that the needs of women from different class, race, economic groups etc are taken into account.

In Latin America, lessons emerging from various PB initiatives have informed recommendations developed by UNIFEM on how to effectively integrate gender into PB processes. The proposed recommendations focus on: setting up mechanisms that assure the participation of an equitable number of women and men and women's organizations in the participatory budget process; implementing strategies to promote the prioritization of projects proposed by and for women or that contribute to gender equality; adopting approaches to promote the inclusion of a gender approach in selected priority projects; and finally devising tactics to reflect gender concerns in budget monitoring mechanisms.

Efforts supported by UNIFEM to include a gender perspective in PB initiatives have yielded significant results. In Cuenca (Ecuador) the municipality worked with women's organizations to draw up an Equal Opportunity Plan in 2002. In Bolivia, a women's organization - Instituto de Formación Femenina Integral (IFFI) of Cochabamba - has mobilized and trained members of local women's organizations starting in 2004 in using the mechanisms established under the 1994 Law on Popular Participation to bring a gender perspective into local public policies and participate in vigilance committees. IFFI also succeeded in advocating for the revision of the national guidelines for municipal budgeting to require adequate allocations to programs that promote gender equality and provide services for women's victims of violence. In 2008, the replication of the Cochabamba initiative in 11 other municipalities of the country led to the tripling of resources for gender equality in the 2008 budget. This increase has been particularly important in the Municipality of Turco where the allocations increased from 7000 US\$ in 2007 to 415 000 US\$ in 2008.

COUNTRY EXAMPLES

Participatory Budgets from a gender perspective: The Experience of Rosario, Argentina

The decision to incorporate gender in the PB initiative of the Municipality of Rosario was made almost simultaneously with the launch of the initiative in 2002. To this effect, an official resolution establishing a 30% quota for women's participation in all public assemblies was adopted in 2003. Measures were also introduced in the second Municipal Equal Opportunities Plan for 2005-2009, to strengthen women's presence in decision-making processes and reflect their demands in local projects. Those measures included: gender parity in participatory district councils; provision of childcare facilities during local council meetings; formulation of a Programme on "Participatory Budgeting and Women's Active Citizenship"; and the use of inclusive, non-discriminatory language and non-stereotyped images in all official communications.

A review of proposals adopted in the Municipality of Rosario from 2003 to 2007 indicates the progressive inclusion of the gender perspective in projects under the participatory budget initiative. During the first years of the PB initiative, a number of gender-sensitive proposals were made but they were not approved for funding. These proposals included demands to expand services provided by the family violence programme, demands to organize sensitization campaigns focusing on prevention of HIV/AIDS, promotion of family planning, dealing with drug addiction and awareness of rights. Between 2005 and 2007, all proposed projects with a gender perspective were selected for funding and in some cases budgets allocations had increased over time. In 2008, women's presence in the participatory budget process resulted in an increase in the number of gender responsive projects funded from 14 to 24 and allocations to support gender equality were four times larger than in the previous years.

The effective integration of a gender perspective in the participatory budget initiative in Rosario can be attributed to several factors. In addition to a strong political will evidenced by the adoption of gender related guidelines in the Second Plan for Equal Opportunities, the following elements were pivotal:

- *Emphasis on gender parity in political representation in district councils;*
- *Strengthened capacity of women to articulate their priorities and develop their understanding of budgeting processes and strategies to effectively participate in the process;*
- *Advocacy from networks of women leaders demanding equitable distribution of public resources between men and women;*
- *Commitment of the PB technical team to ensure women's involvement in the participatory budget process;*
- *Strengthened capacity of women council members to identify gender needs in their neighborhoods and to exercise their political rights within the local councils.*

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Adapted from an article by Graciela Ciciiani. Graciela is a Public Accountant who has been the General Coordinator of the Participatory Budget (PB) initiative for the Municipality of Rosario since 2005. In this capacity, she participated in designing the methodology for PB in Rosario.

ISSUE FOCUS:

PARTICIPATORY BUDGETING FROM A GENDER PERSPECTIVE

Linking participatory budgeting processes and GRB in the Municipality of Caroní in Venezuela

Venezuela launched its efforts for incorporating a gender perspective into public budgets following instructions by President Chávez in 2005 to “ensure that government policies and programmes equally benefit women, men, boys and girls”. However, according to Economist Masaya Llavaneras, former coordinator of UNIFEM’s GRB work in Venezuela, the application of gender responsive budgeting has not “trickled down” to the country’s 23 states and 335 municipalities. The municipality of Caroní, a locality in the north of the country seems to be the only exception so far. The municipality started holding public assemblies to discuss the use of the municipal budget since 1990. This culture of broad public participation has facilitated the adoption of a gender responsive budget in the municipality.

“The first thing we took into consideration is that people do not have the same access to and control over resources or the same use of time. Some people have double and triple workloads in a day, and that has been taken into account to make participation possible for those who were unable to take part in budget discussions,” said Solana Simao (a member of the local women organization Fundamujer and advisor to the city government on the issue of gender responsive budgeting). “Today, more women attend the participatory budget assemblies than men”.

But Llavaneras warns about the risk of confusion between presence and effective participation. When the time to make decisions comes, women are often called away to other tasks, and men end up making the decisions.” One solution that was implemented in participatory budget assemblies in Caroní was to reschedule the timing of meeting and to make sure that childcare facilities were available to make it possible for mothers with small children to dedicate more attention to the discussions, and stay until the voting on decisions took place.

According to Simao, the typical areas proposed by the participatory budget assemblies focused on paving roads, improving public transportation, improving public safety and garbage collection. Last year, the community added new priorities that reflected a stronger focus on women’s demands such as prevention of violence against women, teen pregnancy, drug addiction, and education on women’s rights. In addition, funding for the two main women’s organizations was increased. The budget of Casa de la Mujer (an institution that provides information and care on sexual and reproductive health and gender violence) increased from 1,400 dollars to 11,500 dollars, and a commitment was made to provide Fundamujer with an annual 23,000 dollar contribution. Simoa notes that while budget increases are not the central aim of their advocacy, the main achievement is that “everyone now has a voice in how municipal budget funds are used, the municipal authorities have also understood that only by making inequalities visible can they be fought by means of specific actions and policies.”

Moving forward, Llavaneras recommends that the new focus be adopted more widely by local and regional governments, as well as by grassroots community councils. In that process, she insisted, it is very important that national oversight and regulatory bodies enforce the adoption of gender responsive budgeting by local and regional governments.

For 2009, the National Budget Office (ONAPRE) in Venezuela has issued explicit guidelines directed to the 23 local governments and the 335 Mayors in the country, for the inclusion of a gender perspective in local budgets and for the participation of CSOs in the budget formulation process directly or through organized communities and NGOs. The guidelines specify that the State Institutions’ plans, policies, programmes and projects should be aligned with the State Development Plan. This plan is the basis for the elaboration of the Annual Operative Plan, which in turn serves as a foundation for formulating the budget law. The budget guidelines further instruct local governments and mayors to present sex- disaggregated information on personnel in the human resource matrices. The guidelines also instruct organizations to allocate adequate funds for the creation and operation of units to monitor the implementation of gender-related legislation such as the Women’s Right to live a Life Free of Violence Law, Women’s Equal Opportunity Law, Child and Youth Protection Law and Employment Law.

Adapted from an article By Humberto Márquez “VENEZUELA: BUDGETS TAKE ON A WOMAN’S FACE” in Inter Press Service/GIN, November 2008.

COUNTRY FOCUS:

THE MEXICO CITY GRB INITIATIVE

Interview with Lucia Perez Fragoso, Equidad de Género (Equidad de Género, Ciudadanía, Trabajo y Familia AC, in English Gender Equity, Citizenship, Work and Family) was created to promote women's rights and gender equality. The organization started working on GRB in 1999.

Local level GRB initiatives are increasingly recognized for their ability to help address gender equality issues in decentralized contexts. In Mexico City, Equidad de Género, an organization well known for its work in the area of Gender Responsive Budgeting (GRB) was approached in 2006 by the newly elected local government with a request for support in keeping one of their campaign promises i.e. building a "city with equity". This request was made in the midst of broader policy reforms introduced by the newly elected government, which included the passing of the "Law on Substantive Equality between Women and Men" and directives for a systematic assessment of the differentiated impact of public policies on women and men.

The collaboration led within one and a half years to the adoption of the City's first gender-responsive budget in 2008. In the following interview, we asked the Feminist Economist Lucía Pérez-Fragoso, Coordinator of the GRB programme at Equidad de Género, about the process that led to this achievement, and what it means for women in one of the largest cities of the world, Mexico City.

UNIFEM: Could you tell us how did the 2008 Mexico City Budget Proposal come about?

Lucia Perez-Fragoso: The 2008 Mexico City Budget Proposal called "Budget with Gender Equity" was the result of tremendous efforts, long-standing work and unfailing commitment of the new government, which presented the first gender-responsive budget within the first year of its coming into office. Developing this budget proposal was a result of the efforts on many fronts during 2006 and 2007, in addition to the many years of advocacy and capacity building undertaken since 2000 by women's organizations and the National Women Machinery Institute of Women in the Federal District (INMUJERES DF), parliamentarians, particularly members of the Gender Equity Commission and UNIFEM. When the new administration came on board, an alliance was established between the Finance Secretariat of the Federal District Government (FDG), INMUJERES DF and Equidad de Género. INMUJERES DF had a network of gender focal points from each of the FDG agencies, who were responsible for gender mainstreaming in their institutions. This network had existed for several years, and had received training on gender issues. In 2007, Equidad de Género was asked to train the network and high-level officials in formulating gender-sensitive policies, programs and budgets using its widely-recognized methodology for applying GRB to promote gender equality. At the same time, the Secretariat of Finance had established a Gender Responsive Budget Directorate, tasked with providing advisory services to government agencies about how to track gender in budget allocations. The Finance Secretariat, INMUJERES DF and Equidad de Género worked together to include gender elements in the new budget formats

and in the new programming and budgeting manuals that are used to train all public officers of the Mexico City Administration.

UNIFEM: What exactly makes the 2008 budget of Mexico City a gender-responsive budget?

LPF: The concept of a gender responsive budget is very broad, and can include several definitions. The 2008 budget of Mexico Federal District Government (FDG) can be considered gender-responsive for several reasons.

Firstly, major efforts were made in all FDG agencies to formulate gender-sensitive policies, programs and budgets. The first 20 pages of the City Budget Proposal clearly explain the work that was done for this. Secondly, the budget proposal outlines resources allocated for women's concerns and gender equity, and proposes specific indicators to monitor the use of the funds, for instance, number of responses by the Government Office for Public Safety to cases of violence against women. Thirdly, in 2008, for the first time ever, resources were earmarked for gender equity in the city budget totalling 1,234 million pesos representing 1.12% of the whole budget. The budget proposal also included funds for a program seeking to eliminate violence against women in public transportation. This is part of a larger program named "Safe Traveling" (Viajemos seguras) which provides "women-only buses" at certain hours, in certain areas of the city. The Government of the City of Mexico launched this initiative as a result of exchanges made with the Regional Programme "Cities without Violence for Women: Safe Cities for All" during an international meeting organized by InMujeres with UNIFEM's support. The objective of this meeting was

COUNTRY FOCUS:

THE MEXICO CITY GRB INITIATIVE

to discuss, analyze and compare successful experiences and initiatives of “safe cities” for women in the region. The theoretical model of UNIFEM’s Regional Programme for “safe cities” was analyzed and its application in the City of Mexico was promoted as a means to ensure efficient public policies, attend to women’s security and comply with the Federal District Law on VAW (Ley de Acceso de las Mujeres a una Vida Libre de Violencia). Among other measures, posters to denounce violence against women in transport units have been placed in transport facilities. Special transport units for women were also assigned in some buses and subway cars; reserved entrances for women and specialized protection are also provided in certain locations. Fourthly, three budget items were created in order to assign resources to gender equity. Allocations assigned to these budget items are for activities such as designing, coordinating and implementing gender equity policies. A number of government agencies assigned resources for gender analysis on broader issues such as gender and environment. An effort was also made to disaggregate the number of beneficiaries of public programmes by sex. The data sheet provides information to improve the design of gender policies, programs and budgets, amongst many other things.

UNIFEM: Does the 2009 budget include similar measures?

LPF: For 2009, the resources assigned to women’s and gender equity, represent 1.27% of the 2009 budget, a slight but considerable improvement as compared to 2008. A number of new programs were created and there is an overall improvement of gender-related programs in all government offices. INMUJERES and Equidad de Genero also continue to strengthen GRB capacity of an ever-increasing number of participants engaged in the process of formulating gender-sensitive policies and budgets.

In addition, three new gender-related budget items were introduced into the budget: preventing violence against women; supporting women victims of violence, and ensuring women’s access to justice. Government agencies were also asked to report on actions each institution is taking to mainstream gender in its programmes.

UNIFEM: What are the key factors of success of the Mexico City GRB initiative?

LPF: The success of the Mexico initiative is undoubtedly due to a combination of factors: political will, strategic partnerships, capacity and budget reform. The partnership between INMUJERES DF, the Secretariat of Finance – namely

the Under-Secretariat in charge of public expenditures, which is responsible for FDG budgeting- and the civil society organizations was essential in framing the initiative. It was also strategic for Equidad de Genero to have the technical know-how and methodology to support the formulation of gender policies, programs and budgets and to build the capacity of budget officers and gender focal points in early stages. I think that the involvement of the Secretariat of Finance was decisive in terms of changing the budget format and training manuals and instructing all government agencies to take at least one gendered action in their 2008 Annual Operating Program (planning document). Overall, The FDG gave tremendous support during 2008 and 2009 to the formulation of gender-responsive budgets. Among other features, the policy framework requires each government agency to define its targets including in the area of gender issues over the year. This provides a useful tool for accountability and monitoring implementation.

The success of the Mexico initiative is undoubtedly due to a combination of factors: political will, strategic partnerships, capacity and budget reform.

- Lucia Perez-Fragoso

UNIFEM: What is the future of the GRB work in Mexico City?

LPF: The gender responsive budgeting experience in the FDG is work in progress, which calls for constant attention and dedication for much time to come. If we only look at the example of public transportation in Mexico City, can you imagine for a moment what it takes to move eight million people and the gender issues that come with it? In reality, access to transportation impacts access to education, health services, work, markets etc. If GRB helps in improving those services and increasing women’s access to them in a safe and quality manner, the impact on women’s lives will be invaluable. We need to be able to monitor this in future years.

Local data collection tool supporting gender-responsive planning and budgeting:

Gender sensitive data on local needs is critical for the formulation of local plans and budgets that effectively respond to the needs of men and women and address local gender gaps. In an effort to facilitate evidence-based and gender-responsive planning and budgeting within decentralized administration structures, UNIFEM and the International Development Research Centre (IDRC) have forged a partnership that links a local data collection tool, known as the Community Based Poverty Monitoring System (CBMS), with GRB efforts in the Philippines and Senegal. UNIFEM has further supported the integration of GRB into the CBMS in Morocco.

In December 2008, UNIFEM and IDRC presented findings of their GRB-CBMS pilot-initiatives at a panel-discussion convened as part of the General Meeting of the research network on Poverty and Economic Policy (PEP) in Manila (Philippines). The PEP network comprises three sub-networks, one of which is the CBMS.

“The integration of GRB within the CBMS has provided a platform for strengthening monitoring of local development plans and budgets from a gender perspective...”

- Raman Sohal

Raman Sohal, from UNIFEM, mentioned in her presentation that the revision in the design of questionnaires used by CBMS to include gender concerns and the training of data collectors on incorporating gender analysis into their work, clearly contributes to generating information that is useful for local government targeting and prioritizing of the poorest communities. Sohal indicated that “the integration of GRB within the CBMS has provided a platform for strengthening monitoring of local development plans and budgets from a gender perspective and identifying needed action from local government to respond to gender gaps”.

Presentations on the pilot projects in the Philippines and Morocco demonstrated how the CBMS-GRB tool offers

a means to examine poverty and well-being at both the community, and household levels, and the challenges of decentralized planning and budgeting. The presentations further highlighted that the GRB-CBMS is a tool for strengthening local governance by facilitating planning and budgeting that is evidence-based and takes into account the differentiated situation of women and men, and boys and girls.

Celia Flor, City Councilor in Bacolod City, Philippines and Executive Director of Development through Active Women Networking (DAWN) Foundation, and Godofredo Reteracion, City Planning and Development Coordinator in Escalante City, Philippines presented the Philippines experience. The data collected through the pilot enabled Escalante city to identify priority areas of concern for boys and girls, and men and women. The data revealed significant gender disparities at local level and assisted the City in identifying what development interventions were needed to address them. In the education sector for example, some of the research findings indicate that in Escalante City the percentage of children, aged 6-16 years, not attending school is significantly higher for males than females. Focus group discussions revealed that young males tend to work in farms to augment household income instead of going to school. In the health sector, the research found that in the age group 0-5 years, more girls are malnourished than boys (377 vs. 315). The study further found that over half of the households do not have access to a safe water supply.

The Local Government Unit in Escalante City integrated evidence from GRB-CBMS data to develop targets and performance indicators for local level planning and budgeting processes. The data has for example facilitated greater beneficiary targeting and project costing capabilities for different interventions, such as the seasonal and emergency relief projects, employment projects, and the Alternative Learning Systems (a literacy program for adults in the City). Having evidence to demonstrate who and where the poor are, and how the experience of poverty is differentiated for females and males, proved to be extremely useful in beneficiary targeting.

In presenting findings from the Morocco pilots, Salem Sebbar, from UNIFEM, and a representative from the Moroccan Ministry of Finance, highlighted that the pilot generated sex-disaggregated data and identified gendered gaps at the local level. The data revealed for instance gendered disparities in education and literacy levels. This

EFFORTS IN SUPPORT OF GRB

data has been used by the Ministry of Finance to design a project, in collaboration with the World Bank and Japan, for education in the two targeted localities. The CBMS-GRB initiative also involved the design and implementation of a time use survey at the household level. One of the key achievements of the pilot has been to link the CBMS with national initiatives including the Local Information System and the Local Development Plan that guide local development planning in the country.

Nancy Spence, from Economic and Social Development Affiliates-Canada, who was a discussant on the panel, argued that “the key component of GRB is the empowerment of women in the budgeting process.” Director Emmeline Verozsa, from the National Commission on the Role of Filipino Women, who was also a panel discussant commented that in the future, it will be important to find out whether local governments would be willing to allocate their own funds to support the implementation of the CBMS-GRB in their localities.

UNIFEM and the CBMS sub-network are currently planning to replicate these experiences in Villa El Salvador, Peru. The pilot will be implemented by DESCO, a Peruvian organization that has worked on local development issues. This pilot will be the first application of the CBMS tool in Spanish speaking countries.

For more information please refer to “Facilitating evidence-based and gender responsive budgeting through the use of CBMS, Lessons from pilot projects by Debbie Budlender, Martha Melesse and Celia Reyes, January 2008”. The report is available at http://ideas.repec.org/p/phd/dpaper/dp_2006-17.html

A multi stakeholder conference sets a global agenda on gender and decentralization

In November 2008, the International Development Research Centre (IDRC) in collaboration with the Government of Mexico and more than ten partner agencies including UN agencies, the World Bank and International NGOs, held the International Conference on **Decentralization, local power and women’s rights: Global trends in participation, representation and access to public services in Mexico City**. The conference was a forum to explore the impact that decentralization policies have had on women’s rights, women’s access to public services and women’s participation in local government.

The conference generated a set of policy recommendations that define a global agenda on gender and decentralization. The document outlining those policy recommendations is intended as a resource for action, to be taken up by policy-makers, politicians, multilateral, bilateral and donor agencies, and civil society organizations seeking to promote and protect equal, equitable and effective citizenship for all people.

The recommendations addressed the multi-dimensional challenges facing women in the context of decentralization. The recommendation called for strengthened local women’s political participation, institutions and capacities in support of gender equality and women’s rights, and improved monitoring to ensure that women’s access to services and resources is increasing at the local level. A strengthened and improved gender perspective was called for in policies, planning and budgeting frameworks. A number of recommendations specifically addressed GRB :

- *Support the institutionalization of gender-responsive planning and budgeting in regulations and guidelines for local government.*
- *Address the lack of resources dedicated to programs and projects of special concern to women by ensuring both gender-specific and gender mainstreamed allocations in local budgets.*
- *National and sub-national governments to enact and respect laws requiring public disclosure of national and local budget information.*
- *Support the capacity of local government to formulate, implement, and monitor gender-responsive planning and budgeting.*
- *Monitor and regularly evaluate and report on the gender-responsiveness of various aspects of the decentralized system, including monitoring local budget performance in relation to addressing gender gaps.*
- *Women’s rights advocates in political parties, bureaucracies, and civil society to monitor local budgets and spending through local gender audits.*

The panel discussions focused on the diverse factors that influence the extent to which women’s priorities are addressed in decentralized systems. The session on gender responsive budgeting was chaired by UNIFEM and included presentations from Marisol Saborido, the Latin

American Network on Women and Economy, Celia Reyes, co-director of the Public Policy Network in the Philippines, and Dionisio Perez-Jacome, the Under-Secretary of the Ministry of Finance for Mexico.

Ms. Saborido shared the experience of gender equality advocates engaging with participatory budgeting processes in the municipality of Rosario in Argentina with support from UNIFEM and UN Habitat. The work resulted in the ratification of a municipal ordinance in 2006 requiring gender parity in representation in the district Councils. It resulted in the successful inclusion of women's priorities in projects supported by the participatory budget investment plan. The initiative ensured women's participation through making available child care during the assemblies.

Ms. Reyes shared the experience of Escalante City in the Philippines to use locally-collected gender-sensitive data to inform planning and budgeting processes. As a result of using the local data-collection tool known as Community Based Poverty Monitoring System (CBMS), local women's priorities have been identified. The information also helped to identify how government plans and budgets can respond to these priorities. More targeted programming and resources for women under the local seasonal and emergency relief and employment programmes are some of the outcomes.

Mr. Perez-Jacome shared the experience of the Mexican government to include gender in the budgets. He highlighted the government efforts to monitor budget results with a gender perspective. These efforts include a requirement of programmes funded under the 2009 budget to provide sex-disaggregated data on programme beneficiaries. The government also conducted an assessment of 17 government programmes, and incorporated gender indicators into the 89 budget performance indicators. He also noted that the 2009 budget has increased ring-fenced funds for gender and equity by 26% from the previous year.

The discussions highlighted a number of issues that relate to effective inclusion of women in local planning and budgeting processes. In particular, measures that need to be in place to ensure that participatory budgeting initiatives are inclusive of women's voices and priorities were highlighted. The participants found the sharing of the CBMS experience to be a particularly useful example of evidence-based budget advocacy.

For more information on please refer to <http://www.idrc.ca/decentralization/>

Progress in institutionalizing GRB: Mozambique's 2009 Call Circular provides extensive guidance for mainstreaming gender into the plans and budgets

In its initial years, the GRB initiative in Mozambique sought to ensure that gender issues were addressed in key policy documents including the Government Five Year Plan for 2005-2009 (PQG), the Poverty Reduction Strategy Paper (PARPA) and the annual Economic and Social Plan (PES), which lay the basis for sector policies and budgets. The focus on these key policy papers provided an opportunity to raise the issue of public participation—and, in particular, women's participation—in the development of government policies. Once secured, women's participation in the process led to the inclusion of gender indicators in the annual monitoring tool for the PARPA, namely indicators pertaining to violence against women, HIV/AIDS and implementation of the national gender policy (UNIFEM, 2006).

In 2008, following sustained efforts to take gender-responsive budgeting forward in the country, the budget call circular made reference to gender equality for the first time in the history of Mozambique. This significant achievement prompted even greater efforts to ensure that the reference to gender not only remains in the 2009 call circular but is expanded. For this purpose, and at the request of sectoral ministries, UNIFEM facilitated greater dialogue between gender advocates and mainstream planning and budgeting institutions (Ministry of Planning and Development (MPD) and Ministry of Finance (MF) throughout 2008. Technical guidance was also provided to planning and budget officials and gender focal points in a number of sectoral ministries.

As a result of these efforts, the budget guidelines for 2009 made a number of specific references to gender equality. For instance, the call circular indicates that guiding principles for the elaboration of plans and budget proposals should be coherent with the objectives set in the PQG for 2005-2009 and PARPA II and should prioritize actions aimed at reducing poverty and promoting sustainable socio-economic development. To this aim, efforts should be concentrated on actions geared towards objectives such as "the economic and social development of the country with priority to the rural areas and women with a view to reduce regional and gender disparities". The guidelines add that "Policy measures and development actions to be undertaken by the Government during the economic year in order to achieve stated development objectives should

EFFORTS IN SUPPORT OF GRB

duly acknowledge the cross cutting nature of issues such as gender." It is clearly instructed that gender should be given special attention, since gender inequalities coupled with limited women's participation in decision-making impairs the achievement of targets in issues such as the fight against HIV/AIDS, improvements in food security and nutrition, environmental preservation, and rural development.

The budget guidelines further explain that the required changes in relation to cross-cutting issues – including gender- will be a result of the interventions of various sectors. Therefore, mainstreaming cross-cutting issues in sectoral plans and budgets implies that sectoral gender issues need to be identified, and projects addressing these included in plans and budgets so that they can be implemented.

The budget guidelines also specify that in the context of performance based budgeting, public institutions should ensure alignment and harmonization of their strategies with the PES proposals and the Medium Term Expenditure Framework 2009/11. State institutions and organs at central, provincial and district levels are instructed to provide detailed information on their main actions to promote gender equality. State institutions also need to guarantee that sectoral programmes contribute to the reduction of gender disparities and improve women's condition; in addition they need to indicate the direct and indirect impact of their proposed development targets on women.

Finally, on the question of resource allocation, the call circular specifies that the principle of mainstreaming implies allocation of resources and instructs that allocation of resources be made for actions related to cross-cutting issues, including gender. The document clarifies "it should be noted that it is not additional resources since the actions to be implemented are an integral part of the organ or institution and, as such should be subject to allocation of the available resources."

Studies on Gender and Taxation completed in ten countries

Researchers from eight countries participating in a global research project on gender and taxation met in Washington DC, in December 2008 to share the findings of their research. The researchers have examined policies relating to direct and indirect taxation in Argentina, Ghana, India, Mexico, Morocco, South Africa, Uganda and the United Kingdom. During the workshop entitled "Gender and Taxation: Improving Equity and Revenue Generation", the researchers presented the key findings of the research and engaged in a dialogue with representatives from IMF, the World Bank, the Commonwealth Secretariat, UNDP, UNIFEM, academia and civil society. The three-year research project is coordinated by Caren Grown, of the American University in D.C. and Imraan Valodia of the University of KwaZulu Natal in South Africa.

This cutting edge research fills a major gap in evidence based analysis of gender and taxation. The project, which was jointly funded by UNDP, IDRC and the Ford Foundation, will publish a book on the studies book compiling, which will be available later on in 2009. UNDP and UNIFEM are planning to utilize the findings of this research to support policy advocacy and programming around taxation policies in the context of GRB work.

Enhancing Local Governance: Lessons from Morocco

The local level GRB initiative in Morocco started in 2004 in five communes (two urban and three rural). The initiative, spearheaded by the Democratic Association of Moroccan Women (ADFM) with support from UNIFEM, seeks to promote gender equality and to ensure effectiveness and transparency of budgeting policies and processes at local level.

During the first phase of the project (2004-2005), ADFM completed a gender analysis of local budgets policies and processes, an analysis of local budget formats, an assessment of the gender-related capacity of local authorities and a guide for the integration of gender in local budgets. In this process, important lessons were generated in regards to legal, institutional and financial obstacles to gender sensitive planning and budgeting in Morocco as well as prerequisites for effective application of GRB at local level.

Specific lessons learnt include:

- *Mainstreaming a gender perspective into local budgets requires commitment and capacity of local authorities;*
- *Constant advocacy is necessary to address the lack of adequate frameworks in support of women and civil society participation in budget planning and monitoring processes;*
- *Strategic and participatory planning revitalizes the community and strengthens the credibility of local elected officials vis-à-vis central authorities and donors.*

Building on this experience, the second phase of the initiative (2008-2010) seeks to integrate gender in policy frameworks guiding local level planning and budgeting and to generate meaningful changes in the allocation of local resources in order to improve women's livelihoods. To achieve this, efforts are focusing on responding to challenges caused by the lack of reliable and sex-disaggregated data for effective planning and budgeting at local level namely by supporting the creation of gender-disaggregated local information systems. Two local information systems have been tested so far: the Community-Based Information System (CBIS) [in French "Système d'Information Communal" (SIC)] specifically intended to inform the Communal Development Plan (CDP) and the Community Based Poverty Monitoring System (CBMS). Both systems

are presently being evaluated with a view to merge them and expand their utilization in local level planning. The two systems are seen as complementary with CBMS offering gender-disaggregated data at household, individual, and community levels and CBIS being an easy to use computerized (but gender blind) system. If integrated these tools would facilitate gender sensitive planning and community participation in decision-making and ensure that resource allocations meet the needs of local population.

Under the new Communal Charter adopted in November 2008 in Morocco, local authorities are mandated to establish gender-disaggregated local information systems, develop participatory and gender sensitive local development plans and establish a permanent "Equality, Parity and Consultative Committee" in all communes. Overall, the current legal and political context in Morocco is characterized by a number of reforms aimed at reducing discrimination against women and achieving gender equality. In this context, GRB is seen as an effective tool to secure accountability to women's rights both at national and local levels.

Debla López Mendoza, Coordinator of UNIFEM Project « Mainstreaming the Gender Issues in Local Planning and Budgeting in Morocco », Phase II.

UPCOMING EVENTS AND ANNOUNCEMENTS

TRAINING:

“An Introduction to Gender Budgeting for Organizations and Institutions”

The ILO International Training Center is accepting applications for a GRB course to be held on the ILO Campus in Turin from **23-27 March 2009**. The course targets policy makers, national and local public services staff; civil society representatives; staff of the UN and other international organizations.

For more information:

http://gender.itcilo.org/cms/images/stories/res_courses/course_descriptions/a901247_flyer_en.pdf

CONFERENCE:

The Council of Europe is organizing a Conference on the theme **“State budgets: a key factor in real equality between women and men”**. The objectives of the conference are:

- *To make clear to policy-makers that gender budgeting will contribute to better management of public finances by targeting expenditures in the most effective manner possible, according to the respective needs of women and men. In so doing, it will help achieve real equality between women and men.*
- *To widely disseminate the recently published Council of Europe Handbook on the practical implementation of gender budgeting. This handbook explains in clear, concrete terms, complete with examples, the steps to be followed when introducing gender budgeting or when considering reforms in this area.*
- *To provide participants with flexible guidelines to suit each national context*

The conference will be held in Athens, Greece May 5-6, 2009. If you wish to attend or request information on this event please contact Anne-Marie.FARADJI@coe.int

REQUEST FOR PROPOSALS

The joint UN programme in support of “Gender Equitable Local Development” (GELD) implemented in Senegal, Sierra Leone, Rwanda, Tanzania and Mozambique is seeking to recruit a consultant or a team of consultants to **develop a Conceptual Framework for Gender Equitable Local Planning and Budgeting**. The consultancy is managed by the United Nations Development Fund for Women (UNIFEM).

The terms of reference for this consultancy can be accessed at

http://www.unifem.org/about/procurement_solicitation.php?SolicitationID=25

Proposals should be submitted by 30 March 2009 via email to gender.budgets@unifem.org or by fax to the Attention of GRB Programme Advisor. Fax: (1) 212-906-6705.

Gender Impacts of Revenue Collection in India by Nirmala Banerjee,
Commonwealth secretariat November 2008

“Studies on gender-sensitive budgeting have concentrated on the expenditure side of government budgets. Through a case study from India, Nirmala Banerjee explores the other side of the budget – taxes and other means of raising revenue. By highlighting the relative effects of changes in taxation policy on men and on women this study will help to raise awareness of gender among those responsible for planning the tax system, in India and elsewhere.”

The publication is available on the following link

<http://publications.thecommonwealth.org/gender-impacts-of-revenue-collection-in-india-653-p.aspx>

Gender Impacts of Revenue Collection in Uganda by Nite Tanzarn,
Commonwealth Secretariat November 2008

“Gender responsive budgeting is a key instrument to track how governments are investing in advancing gender equality and equity. While most studies of gender responsive budgeting work so far have examined the expenditure side of the budget, the revenue side is equally important. In this Economic Paper, Nite Tanzarn looks at the revenue and tax system in Uganda, a country that has moved from analysis to action in gender responsive budgeting. This case study will show policy-makers in ministries of finance worldwide how government revenue collection practices affect men and women differently, and how to build an awareness of gender into financial policy.”

The publication is available on the following link

<http://publications.thecommonwealth.org/gender-impacts-of-revenue-collection-in-uganda-661-p.aspx>

“Budgeting for Women’s Rights, Monitoring Government Budgets for Compliance with CEDAW: A Summary Guide for Policy Makers, Gender Equality and Human Rights Advocates”, UNIFEM 2008

This booklet based on Diane Elson’s publication “Budgeting for Women’s Rights: Monitoring Government Budgets for Compliance with CEDAW” is an advocacy tool for key stakeholders in the area of government budgets and women’s human rights, including policy and lawmakers at the country level, and gender and human rights advocates. The publication is available in English, French and Spanish on <http://www.gender-budgets.org/content/view/650/153/>

Aportes a los Presupuestos Sensibles al Género: experiencias y reflexiones de Argentina, Brasil, Chile y Uruguay”, Cuadernos de Dialogos, UNIFEM Brazilia, November 2008 (in English “Contributions to GRB: experiences and reflections from Argentina, Brazil, Chile and Uruguay”, dialogue booklets series, UNIFEM Brazilia, November 2008)

This publication highlights results achieved and lessons learnt through the Regional GRB Programme funded by AECID (Spanish Agency for International Development Cooperation) in Latin America and by the Basque Country’s International Cooperation in the case of the local governments in Recife (Brazil), Rosario (Argentina) and Montevideo (Uruguay).

The book is divided in three parts: the first part discusses the history of GRB and concepts; the second part examines GRB in Latin America and the Caribbean, including tensions, conceptual contributions, strategies and results; and the third and last part deals with the participatory budget experiences from a gender perspective in the localities of Recife, Rosario, and Montevideo. (The publication is available in Spanish and Portuguese only.)

Please click here to download publication Aportes a los Presupuestos Sensibles al Género

http://www.presupuestoygenero.net/libreria/index.php?option=com_content&task=view&id=292&Itemid=46