

On the Agenda: Budgeting for Gender Equality

The issue: A budget is the most comprehensive statement of a government's social and economic plans and priorities. In tracking where the money comes from and where it goes, budgets determine who benefits from public resources, and how. Although budgets are usually perceived as gender-neutral, a set of numbers that impartially affect women and men, closer inspection reveals that this is often not the case.

Gender-responsive budget analysis looks beyond the balance sheets to probe whether men and women fare differently under existing revenue and expenditure patterns. This process does not involve creating separate budgets for women, or aim solely to boost spending on women's programmes. Instead, it helps governments understand how they may need to adjust their priorities and reallocate resources to live up to their commitments to achieving gender equality and advancing women's rights—including those stipulated in the Convention on the Elimination of All Forms of Discrimination against Women, the Beijing Platform for Action and the Millennium Development Goals. Engendered budgets can be critical to transforming rhetoric about women's empowerment into concrete reality.

Assessing budgets through a gender lens requires thinking about government finances in a new way. It calls for including equity in budget performance indicators, and examining impact of budget policies on gender equality outcomes. It also focuses on the relation between government spending and women's time spent in unpaid care work such as water and fuel collection, caring for the sick, childcare and many others. Conducting a gender-responsive budget analysis can be seen as a step not only towards accountability to women's rights, but also towards greater public transparency and economic efficiency. With compelling evidence that gender inequality extracts enormous economic and human development costs, shifting fiscal policy to close the gaps yields gains across societies.

UNIFEM takes action: Working in close partnership with women's organizations and

scholars, UNIFEM has helped pioneer cutting-edge work on gender-responsive budgets that is being picked up by both local and national governments. Advocacy and training for government officials, parliamentarians and women's groups, the development of budget analysis tools and widely shared knowledge on what works have helped the concept catch on, resulting in changes in a number of countries.

In Ecuador: Inspired by training sessions for local officials and women's organizations, gender-responsive budget work has taken off in a number of municipalities. In Cuenca, local authorities issued a decree that makes it a priority to hire women for infrastructure projects. The city's budget for the past three years has included specific funds to foster women's equality, as spelled out in an Equal Opportunity Plan. Sufficient resources back a law entitling pregnant women and newborn babies to free medical care, and the government has joined local women's groups on programmes to curb violence against women. Another municipality, Esmeraldas, has set up a fund for local women's micro-enterprises and created an Equity Council to advise on and monitor municipal gender policies. Salitre has allocated more resources to women's organizations; Quito has established a Secretariat for Gender and Social Equity. Given these positive results, UNIFEM is supporting the collaboration between Ecuador's Commission for Women (CONAMU) and the Ministry of Finance to launch a gender budgets initiative for the national budget.

In India: Several years of sustained advocacy and partnerships among the Department of Women and Children, UNIFEM and other women's organizations have encouraged the national Government to affirm the importance of gender budgeting, initially through the inclusion of a gender budget statement in the 2003 Union Budget and through official studies of the issue. In 2005, the Finance Minister committed to moving forward on implementation. Twenty-one national ministries have now set up gender-budgeting cells. For the fiscal year 2005-2006, 18

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departments are rolling out detailed specifications of allocations and targets benefiting women.

On the state level, in West Bengal, UNIFEM supported the organization Sachetana to prepare a gender budgeting manual that the group has used to train over 1,000 women councilors in local governments. In Karnataka, another state, elected women representatives in the city of Mysore used gender budgeting to ward off a proposed budget cut targeting women's programmes. They ended up securing a 56 per cent increase in funding instead, and started advocacy for more transparent public information in the future.

In Senegal: Among the discoveries of a gender-responsive budget analysis was that women are taxed at higher rates than men, who are considered heads of households and family breadwinners. With proof of inequitable practices in hand, and informed by UNIFEM presentations on gender budgets, parliamentarians proposed the enactment of legislation for integrating gender across the national budget to ease disparities and set up mechanisms to monitor implementation. The Women's Ministry is using a gender budget exercise to shape its Third National Plan for Women. The government unit that monitors Senegal's poverty reduction strategy is working on a system to generate gender-disaggregated data that will allow a gender analysis of all macroeconomic policies.

In Mexico: An extensive mobilization of women's groups, spearheaded by UNIFEM partners, persuaded the Government in 2003 to earmark 0.85 per cent of the total national budget for programmes to promote gender equality. Since then 14 ministries are requested to report quarterly on these programmes. In the states of Morelos, Queretaro and Chiapas, the Ministry of Health has turned to a guide for integrating gender issues in health budgets—produced by the national health ministry with UNIFEM assistance—to improve the health services it offers to women and to channel more resources into priority health needs.

In Brazil: UNIFEM has carried out an array of activities, including offering courses on gender and macroeconomic policy to senior policy makers, helping to establish links between gender-budget advocates and parliamentarians, and sponsoring a well-respected non-governmental group to conduct a four-year gender review of legislative policies and budget allocations. The national Government has now carried out a preliminary gender analysis of the federal multi-year plan that will help the national budget incorporate gender-sensitive planning and allocations; the National Health Plan has already used similar tools to tailor its services to different racial groups.

In Kenya: UNIFEM helped women's groups use gender-responsive budget analysis to press for changes in the tax policy, particularly in light of the extra burdens many women are carrying due to HIV/AIDS. The government agreed to remove taxes on several staple foods as well as cooking gas, opening the door for future advocacy on other essential commodities.