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GENDER-RESPONSIVE BUDGETS IN THE COMMONWEALTH

PROGRESS REPORT: 2005-2007

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Executive Summary

At the Commonwealth Finance Ministers Meeting in 2005, Ministers recognised the critical importance of gender-responsive budgets (GRBs) and the need for sustainable progress on this issue. The Ministers therefore agreed to report on progress biennially at the Finance Ministers Meeting, with the next review in 2007. They also “urged members that have not already done so to establish an institutional mechanism within their countries to monitor progress on implementing GRBs.”

2. The Gender Section of the Commonwealth Secretariat sent out letters to the Ministries of Finance in December 2006 which were accompanied with a detailed questionnaire (Annex 1). This was followed by reminders in February and July 2007. Twenty-four countries responded, but this did not include all countries with known GRB initiatives.

3. The focus of this report is on what had been done in respect of GRBs since 2005 in and by those governments who reported, and how GRB had been built into the countries’ budgeting systems.

4. The approach in many countries has been the identification of a few key ministries to initiate the work on GRBs. For instance, in Malawi, Botswana, Uganda, Malaysia and Sri Lanka, the initial work has focused on ministries such as Education, Health and Agriculture. There are some countries, such as India and Bangladesh, where initial GRB efforts have been more broad-based. In Bangladesh the medium term budget framework has covered all 14 Ministries which have introduced a medium-term budget framework, while in India gender budget cells have been established in more than 50 Ministries at the federal level.

5. In overall terms it appears that Ministries of Finance should play a lead role in any government-led GRB initiative in line with a mainstreaming approach. However, initial awareness capacity building, preparation of manuals and monitoring progress are often in the purview of national women’s machineries.

6. Most countries with GRB initiatives that responded to the questionnaire utilise a form of performance-oriented budgeting or have medium-term budget frameworks. This means that they usually use indicators of various kinds to measure outputs, outcomes and impacts. This provides an opportunity for monitoring of progress in respect of gender equality. Generally sex-disaggregated and other gender-relevant data are more in the health and education sectors, although some countries have initiated data collection in other sectors to measure progress. For effective GRBs, these data are crucial.

7. One indication of the institutionalisation of GRB is whether gender is explicitly reflected in budget-related documents. Responses to a question as to whether there were explicit references to women or gender in recent budget speeches revealed that women were most often mentioned in the context of specific programmes for employment, health, etc. In India there have in the last three years been specific references to gender budgeting.

8. The extent to which budget call circulars or guidelines explicitly ask for gender issues to be addressed is an important determinant of the degree to which GRBs are being institutionalised. There are several positive examples of progress, including in Malawi, Uganda and India.

9. In addition to the content of the budget, GRB also emphasises the importance of women being involved in the preparation and monitoring of budgets. On the one hand this involves the participation of women government officials and women in the legislature. As important, is the involvement of women citizens who will be affected by the budget. Countries were therefore asked whether non-governmental women's groups or representatives had been involved in the budget process over the last two years. Many countries – Malawi, Mauritius, Uganda, India, Malaysia, Sri Lanka, Canada, Australia and New Zealand – described how civil society organisations participated in these processes.

10. It was clear from the questionnaire that a range of donors played an important role in supporting GRB initiatives. GRB initiatives which are driven by donors are unlikely to be sustainable unless there is explicit long-term commitment from the outset. Nevertheless, governments that are themselves committed to taking GRB forward should know that financial, technical and other support is likely to be available.

11. Lastly countries were asked what they viewed as their principal achievements in the implementation of GRBs. While a few countries reported increased funding for specific purposes, such as reproductive health, in most cases achievement was couched in terms of progress at process or institutional level. This included capacity building of Ministries on GRBS, the establishment of gender budget cells, the development of GRB manuals, and gender-sensitive amendments in budget call circulars. The most commonly cited challenge was the limited capacity of officials to implement GRBs. Some countries - India, Seychelles, Uganda, Pakistan, Bangladesh, Mauritius, Sri Lanka - also cited limited availability of sex-disaggregated data as a constraint.

12. In conclusion, the report states that there are several countries that stand out as having made definite progress. For example, Bangladesh and Pakistan have moved well beyond the environment building phase. Malawi, which was not recorded as having an initiative in the earlier report, is also well on the way to institutionalisation. Bangladesh, Malawi and Pakistan have all used the introduction of a medium-term budget framework as an opportunity to include gender in improvements to their budgeting systems. In India, gender budgeting is being mainstreamed throughout the government at federal level and there has been significant expansion of coverage since the last meeting. Further, while two of the more developed countries – Canada and New Zealand – were previously classified as the highest achievers, one could argue that some other countries have now gone as far – or even further – in making explicit links between the budget and gender rather than more generally using gender analysis in planning government activities.

13. While there has been progress, it is not the time to be complacent. About half of all Commonwealth member countries did not respond at all to the questionnaire. A few that did respond had done very little in the area of GRB. In addition, some of the countries that reported progress seem to have got stuck at a pilot stage in that the initiative is still limited to a few ministries. Governments need to acknowledge that, like any other reform of government systems, GRB is not something that can be done and finished within a year or two. It is a process that government officials need to learn over time, and for which they need support. Unlike in the early stages of a GRB initiative, in which workshops tend to focus on awareness-raising, the support and capacity building in later stages needs to be practical and task-oriented. It also needs to include both technical budget-related skills, such as those related to development of indicators, and skills in gender analysis.

14. The key role to be played by the Ministry of Finance was confirmed in the communiqué from the recent Eight Commonwealth Women’s Affairs Ministers Meeting held in Kampala, Uganda in mid-June 2007. In the section on “tracking the money for gender equality”, the communiqué noted the need to develop and enhance capacity for the implementation of GRBs, and that Finance Ministers needed to take the lead in implementing this, working closely with the national women’s machineries.

Chapter 1

Introduction

At the Commonwealth Finance Ministers Meeting in 2005, Ministers recognised the critical importance of gender-responsive budgets (GRBs) and the need for progress and sustainability on this issue. The Ministers therefore agreed to report on progress biennially at the Finance Ministers Meeting, with the next review in 2007. They also “urged members that have not already done so to establish an institutional mechanism within their countries to monitor progress on implementing GRBs.” A comprehensive report, *Gender-responsive Budgeting in the Commonwealth: Progress and Challenges 2005*, had been presented at the meeting, and a synthesized paper circulated as part of the background reading.

2. The present report is a follow-up and collates responses from the various Commonwealth countries on progress made since 2005. The focus of the report is on what had been done in respect of GRB in and by government, and how GRB had been built into the country’s budgeting system.

3. In late 2006, the Gender Section of the Commonwealth Secretariat sent out a letter for the Ministries of Finance of all Commonwealth countries asking them to respond to a questionnaire (Annex 1) which had 17 questions on their activities related to GRB. Reminder letters were sent in February and July 2007 to those countries that had not yet responded.

4. By the time this report was compiled mid-year, responses had been received from 24 countries: Australia, Bangladesh, Botswana, Canada, Cook Islands, Cyprus, Dominica, Grenada, India, Malawi, Malaysia, Malta, Mauritius, Namibia, New Zealand, Pakistan, Seychelles, Singapore, South Africa, Sri Lanka, Swaziland, Trinidad and Tobago, Tuvalu and Uganda. Of these, Cook Islands indicated that they did not have a gender-responsive initiative so would not respond. Others which did not have a GRB initiative nevertheless responded as best they could to the different questions. The United Kingdom asked for an extension of the deadline, but no response was subsequently received from them.

5. The next section of this report steps through the questions detailing the responses of the different countries. In several cases countries responded to questions in ways that did not focus on GRB but instead related to gender activities more generally. This report focuses on responses that show a clear budget link. The report ends with a short concluding section.

6. The questionnaire included questions relating to GRB-related activities in civil society. Some countries interpreted the question on civil society as referring to money allocated by government to support civil society groups. Others described civil society organisations active in the country, but did not specify how/whether they were involved in GRB. Bangladesh, Canada, India, Pakistan and Uganda referred to specific civil society GRB initiatives, but provided very little detail. This issue is thus not covered in this report, where the focus is on government activity.

7. The questionnaire also asked about initiatives within parliament or the legislature. Here some countries responded by noting that the parliament and its committees examined and debated the budget estimates, but did not mention any specific focus on gender or women. Several countries – Malawi, Namibia and Pakistan – reported that sensitisation or capacity

building workshops had been organised for parliamentarians. In South Africa, every year the Joint Monitoring Committee on the Improvement of the Quality of Life and Status of Women in the national parliament makes a formal submission giving its responses both to Budget Vote 1 (which includes the allocation for the Office on the Status of Women) and the budget as a whole. As with civil society initiatives, this area of work is not covered further in this report as it seems respondents may not have had full information. The focus is thus squarely on GRB work within government – and usually within the national government.

8. The report attempts to stick closely to how governments themselves reported on their activities. Inevitably, however, some changes were necessary to avoid having an over-long document, and to allow for easier comparison across countries. As noted above, aspects of responses which did not seem to relate directly to GRB were omitted.

Chapter 2

Country set-up in respect of GRB

In this section the report notes which countries had a GRB initiative, and what institutional mechanisms they had in place for taking forward this work.

Existence of GRB initiative

2. The first question enquired as to whether the country had an established gender-responsive budgeting initiative within government. If so, they were asked to describe the nature of the initiative, including which sectors and levels of government is covered, where it was located, planned duration, and the nature of the activities.

Africa

3. In **Botswana**, in 2002 the Women's Affairs Department engaged resource person from the Commonwealth Secretariat to visit Botswana and facilitate discussions on GRBs at a workshop for MPs and planning officers from various government ministries. A gender mainstreaming strategy for the public sector was adopted and started as pilot exercise in four government Ministries. The principal progress since the last FMM has been that it has since been rolled out to four additional ministries.

4. **Malawi** reported that it has an initiative that has, among others, developed a Gender Budgeting checklist and Gender Budgeting Guidelines. These help ministries/departments to streamline gender issues when preparing their budgets. Planners and Budget Officers from six selected key ministries have been trained on how to streamline gender issues in the budget. The ministries concerned are Education, Finance, Agriculture, Health, Economic Planning & Development and Women & Child Development.

5. **Mauritius**, like Cyprus, referred to its allocation for the Ministry dealing with women's rights as its gender-responsive budget. It noted, further, that funds for other ministries such as Education, Training & Skills Development, Health and Social Security covered both women and men without discrimination.

6. **Namibia** detailed activities dating back to 1997, when the Ministry of Finance cooperated with Sweden in initiating gender analysis of the Namibian state budget. Subsequently the Ministry of Gender Equality and Child Welfare established a gender budget task force in collaboration with the Ministry of Finance and Office of Auditor General. The task force brings together focal points from various government ministries and NGOs. Capacity building workshops were held in September 2002 and July 2003, a task force meeting in March 2004, training of trainers in December 2005 and March 2006, and a breakfast meeting for senior financial managers in November 2006.

7. **Seychelles** reported that they do not have a fully established GRB initiative, but noted their allocation to the gender secretariat.

8. In **South Africa**, the Gauteng provincial Treasury has, every year since 2002, required that all departments include a gender budget statement at the end of their Budget Statement 2, which is tabled on Budget Day. There is no GRB initiative at the national level.

9. **Swaziland** does not have a GRB initiative.

10. **Uganda** has an established Gender and Equity Budgeting initiative. The aim is to institutionalise the approach in all sectors and at all levels of government. Due to limited capacity, the focus is currently on six sectors (education; health; agriculture; water and sanitation; justice, law and order; and roads and works) at the national level. The initiative is led by the Ministry of Finance in close collaboration with the Ministry of Gender, Labour and Social Development.

Asia

11. In **Bangladesh**, government has prepared a poverty reduction strategy titled “Unlocking the Potential: National Strategy for Accelerated Poverty Reduction (NSAPR).” The government is channelling resources on a priority basis in the light of the goals and strategies of the NSAPR. A medium term budget framework (MTBF) has been introduced in 14 ministries and divisions including the ministries of education, health, agriculture and women and children affairs. Gradually, this budgeting system will be rolled out to all ministries and divisions. The NSAPR has a range of gender impact criteria which should be reflected in MTBF budgets. Two complementary projects are helping to sustain the progress of the GRB initiative of Finance Division. These projects are (1) the Financial Management Reform Program supported by the British Government’s Department for International Development and Royal Netherlands Embassy, and (2) Policy Leadership and Advocacy for Gender Equality Phase II funded by the Canadian International Development Agency (CIDA). Bangladesh’s Finance Division has been instrumental in coordinating these two complementary projects to underpin the sustainability of the gender-related reform in fiscal management process. Activities to date include:

- Preparing guidelines for integrating poverty and gender in budget circular 1 (BC-1) through measuring poverty and gender impact of strategic objectives, programmes and projects;
- Evaluating the poverty and gender content of the Ministry Budget Framework;
- Strengthening the gender aspects of training (1) through incorporating gender and pro-poor budget training modules in the Financial Management Academy programme, and (2) by taking into account the needs of female trainees and trainers;
- Developing guidelines for the pilot project titled “Performance Audit of the Management of Social Programmes” and implementing a social performance audit titled “Reaching the Ultra Poor: Poverty Reduction through Micro-Credit for Women” in the Office of the Comptroller & Auditor General with a specific gender and poverty focus; and
- Developing the Recurrent, Capital, Gender and Poverty model to calculate the budget shares allocated to poverty and gender.

12. **India** described in some detail progress over the last two decades in incorporating gender in the planning process and subsequently in the budgeting process. The Seventh Plan (1985-1990) introduced the concept of monitoring of 27 beneficiary oriented schemes for women by Department of Women & Child Development (DWCD). The Eighth Plan (1992-

97) highlighted a gender perspective and the need to ensure definite flow of funds from gender developmental sectors to women. The Ninth Plan (1997-2002) adopted the Women's Component Plan as major strategy and directed Central and State Governments to ensure that not less than 30% of funds/benefits were earmarked in all women-related sectors. The Tenth Plan (2002-2007) reinforced the commitment to establish gender-differential impact and translate gender commitments into budgetary commitments. The Plan sought to link the concepts of Women Component Plan and GRB to be complementary. The Approach Paper to the Eleventh Plan (2007-2012) recognises gender equity requires adequate provision in policies and schemes across Ministries and Departments and requires strict adherence to GRB across the board.

13. In 2004/05 the Finance Minister approved the establishment of gender budget cells in all Ministries and Departments and highlighted the need for budget data to be presented in a way that brings out its sensitivity to gender. In 2005/06 a separate statement was published showing allocations for the development of women through various schemes under 10 demands. In 2006/07 the statement covered 24 demands for grants in 18 ministries and departments. Gender budget cells have now been created in more than 50 ministries in the Government of India. The Ministry of Women & Child Development is the nodal ministry to promote GRB and mainstreaming across all sectors and in 2004-05 adopted Budgeting for Gender Equity as its mission statement.

14. **Malaysia** initiated GRB analysis in 2003 as a pilot project at federal level involving five ministries and focusing on the operating budget for 2006. The Ministry of Women, Family and Community Development acted as the coordinator and chaired the steering committee of the project. Other members of the steering committee included the Ministry of Finance, Economic Planning Unit, Implementation Coordination Unit, National Institute of Public Administration and five ministries.

15. In **Pakistan**, the Ministry of Finance, in collaboration with UNDP, initiated a two and half year pilot GRB initiative in 2005.. The GRBI currently focuses on Education, Health and Population Welfare at federal, provincial (Punjab) level and in two districts. The project is being implemented by the federal Ministry of Finance and Punjab's Finance Department. The Project Steering Committee is chaired by the Finance Secretary. More recently the Commonwealth Secretariat signed a cost-sharing agreement to fund GRB work on education in Sindh.

16. **Singapore** reported that there was no evidence of any GRB initiatives in Singapore. The Ministry reported that the guiding principles that shape Singapore's policies on gender equality are "meritocracy based on equal opportunities, people development, treating women as part of the mainstream and not as a special interest group, and building social capital with a special focus on strengthening the family".

17. In **Sri Lanka**, a study was undertaken by Department of National Planning in the late 1990s to assess the gender impact of Sri Lanka's budget by analysing actual expenditure in Education, Health, Social Services, Industries and Agriculture. Knowledge gained from the study was used to improve the gender impact of future subsequent budgets. More recently, in 2004 the Department of National Planning under the Ministry of Finance and Planning revised the format which all line ministries must use when submitting project proposals to include a specific question on gender. Question 9 of Project Submission Format is as follows:

- 9. Gender Perspectives
- 9.1 Does the project identify any gender gaps? If so, describe
- 9.2 Which project strategies will address the gender imbalance?

18. In appraising project proposals, the PND pays special attention to whether projects will benefit equally.

The Caribbean and Canada

19. **Canada** answered this question by referring to the Federal Plan for Gender Equality, which was adopted in 1995 as a statement of commitments and framework for the 24 federal departments and agencies, spearheaded by Status of Women Canada. One of eight objectives in the Plan is to implement gender-based analysis throughout the federal government. Departments bringing forward policy and programme proposals (which must ultimately be funded) to Cabinet for approval must ensure that all relevant factors have been assessed, including those related to gender equality. The federal Plan initially focused on line departments, but in 2005 was extended to central agencies, including the Department of Finance (DOF). Gender-based analysis was conducted, when feasible, on all tax proposals presented to the Minister of Finance concerning Budget 2006 and Budget 2007. The Department has also conducted a pilot project to train analysts and managers in gender-based analysis.

20. In **Dominica**, there is no established GRB initiative. On the one hand, it is felt that there is no need for such an initiative, as there is no apparent gender bias. On the other hand, it is felt that such an initiative is needed as it would necessitate better planning and an awareness of where greater emphasis should be placed (in education, for example, where there is an apparent underachievement of boys in the academic subjects). Additionally, it would bring about equity and equality in all areas, not only for women.

21. **Trinidad & Tobago** does not have a GRB initiative, and instead described the government's understanding of gender, and presented a range of gender and development indicators and information on plans.

Europe

22. **Cyprus** claimed as their GRB initiative the allocation within the budget of the Ministry of Justice and Public Order for the National Machinery of Women's Rights established in 1994.

23. **Malta** reported that they do not have a GRB initiative, but successive governments have endeavored to ensure improvement in the area of gender-related issues, investing considerable resources in the process. Fiscal measures have been taken to help women re-enter the labour market, amongst them being a reduced rate of social security payments for those working on a part-time basis, the registration of women as employees of their family business, the provision of childcare facilities, the support of shelters for battered women, and the extension of family-friendly measures formerly restricted to public service employees to those in the wider public sector. The latter measures include maternity leave, parental leave and career breaks to take care of under-age children, and reduced working hours. The

Government has also embarked on a scheme to promote flexi-hours and tele-working in order to help working mothers cope with their family commitments.

The Pacific

24. The **Australian** Government has produced a Women's Budget Statement since 1985. The Women's Budget Statement focuses on Australian Government Budget initiatives that significantly impact women. Since 2004 the Statements have been designed to be an attractive and useful resource to a broad audience. More generally, the Australian response described the avenues through which they actively integrate gender considerations into policy and decision making processes.

25. **New Zealand** does not currently undertake specific analysis of the effect of budget allocations on outcomes for men and women. Instead New Zealand focuses on ensuring that gender analysis is undertaken as part of overall policy development processes in order to achieve improved outcomes for women. Two important mechanisms for ensuring that gender is taken into account during policy development and in particular at problem identification stage are:

- Action Plan for New Zealand Women, which focuses on economic sustainability, work-life balance and well-being. Ministry of Women's Affairs coordinates work on the plan
- Gender Implications Statements. Since 2002 all cabinet papers for the Cabinet Social Development Committee have been required to include a gender impact statement which outlines whether or not gender analysis has been undertaken, and whether and to what extent the policy proposal is expected to affect men and women differently.

26. **Tuvalu** did not currently have a GRB initiative, but plans to introduce one within a larger gender mainstreaming project within the coming year. The gender mainstreaming project is located within the country's Department of Women Affairs.

Institutional mechanisms

27. A gender mainstreaming approach would suggest that Ministries of Finance should play a lead role in any government GRB initiative. These ministries obviously cannot, however, do GRB alone. While a Ministry of Finance can specify the approach to be adopted and amend budget instruments accordingly, line ministries will need to be involved as they draw up, implement and monitor their own budgets. In addition, support will usually be required from the national women's machinery (such as a Ministry of Women) to assist line ministries and the Ministry of Finance in understanding gender. Given the cross-agency nature of this work, success is to some extent dependent on the effectiveness of inter-agency mechanisms and structures.

28. Countries were thus asked whether an institutional mechanism existed to monitor the progress and implementation of GRB work. They were also asked to describe the links between such structures and the Ministry of Finance. Many of the responses referred more generally to the institutional mechanisms responsible for promoting gender equality rather than to GRB in particular. This is understandable given that some countries did not have GRB initiatives.

29. Those that reported on GRB-related institutional mechanisms were as follows:

Africa

30. In **Malawi**, the Ministry of Finance, when consolidating the budget, makes sure that ministries/departments comply with the Gender Budgeting Checklist and guidelines. Ministry of Women and Child Development has the overall mandate of monitoring the progress and implementation of GRB. This Ministry has also facilitated the formation of gender focal points in the six ministries involved in the GRB initiative to see how sector-specific budgets are developed and implemented and provide the necessary backstopping services.

31. In **Seychelles**, the Gender Secretariat within the Ministry of Employment and Social Affairs heads the National Gender Steering Committee. The Secretariat has been involved in the preparation for implementation of a GRB and is likely to be involved in monitoring progress when it is established.

Asia

32. In **India**, the Ministry of Finance leads in giving directions related to the nature, extent and implementation of gender budgets in the Federal Ministries. The Ministry of Women and Child Development is the nodal agency for building capacity in the gender budgeting cells to understand and implement the concept of GRBs and in state governments to effectively implement GRBs and monitors progress. GRB and is responsible for helping gender budget cells in other understand and implement the concept of GRB.

33. In **Malaysia**, monitoring is done by the project steering committee while the Ministry of Women, Family and Child Development has coordinated training courses for officers from relevant ministries. The Ministry has also published a manual to assist budget officers to prepare budget statements which are gender sensitive.

34. In **Pakistan**, the GRBI Project Steering Committee is chaired by the Finance Secretary. Other members include representatives from the Ministries of Women Development, Health, Education, Population Welfare, Economic Affairs Division, Planning Division, Federal Bureau of Statistics and Pakistan Institute of Development Economics. At the ministry/department level, focal persons have been officially nominated to coordinate GRB-related activities with the GRBI project.

35. **Sri Lanka** said that the Poverty Reduction and Millennium Development Goal (MDG) Cluster in the Department of National Planning kept track of the overall progress of the National Development Programme and the MDGs. Monitoring of MDG achievements included specific provision for monitoring of gender issues.

36.

The Caribbean and Canada

37. **Canada** noted that the integration of gender-based analysis is ultimately the responsibility of individual departments and agencies. Nevertheless, the Status of Women Canada, which is the national women's machinery, provides support to departments in this respect. The Department of Finance does not have a separate unit to co-ordinate gender-based

analysis, but has appointed a senior gender-based analysis champion. This champion sits on a Steering Committee on Gender Equality where his/her role is twofold: (a) to ensure the integration of gender-based analysis within the organization; and (b) to ensure that the organisation trains its staff on the appropriate use of such analysis. In addition, the Treasury Board Secretariat conducts oversight of the general policy and programme analytical capacity of departments in relation to the Management Accountability Framework. As part of this role, the Secretariat assesses departmental use of gender-based analysis and plays a role in ensuring that responsible departments report appropriately once their programmes are approved. The Secretariat has proposed that departments be required to report on programming that relates to gender equality objectives, but approval for this proposal is still in progress.

38. **Dominica** said that when their GRB initiative was established, the Women's Bureau would bear the main responsibility for monitoring its progress and implementation. More specifically, the National Committee on Equity and Equality has the responsibility of monitoring the implementation of the country's Gender Policy. With the launching of the Gender Policy, it is hoped that each of the Ministries (including Ministry of Finance) will elect focal points to facilitate the implementation of the plan of action.

39. In **Grenada** the Division of Gender and Family Affairs within the Ministry of Social Development is responsible for monitoring progress of GRB as understood in that country. The Ministry of Finance's main role is to provide the funds used by the Ministry of Social Development for its projects and programmes.

The Pacific

40. In **New Zealand**, implementation of the Action Plan for New Zealand Women is overseen by the Chief Executives Steering Group, which is chaired by the Chief Executive of the Ministry of Women's Affairs. The Secretary to Treasury (Treasury Chief Executive) is a member of the Steering Group.

Chapter 3

The Approach To Budgeting

There is no one-size-fits-all model for undertaking GRB. Instead, the approach needs to be tailored to the country's existing budgeting system, so that it adds value rather than being seen as a separate exercise. With its emphasis on planning and monitoring physical outputs and outcomes alongside the "bookkeeping" side of budgeting that focuses on the financials, GRB has strong affinity with the performance-oriented budgeting that has been, or is being, introduced in many countries. Like performance-oriented budgeting, GRB envisages policy driving budget, rather than vice versa. The added value is that GRB sees 'gender-sensitive' policy as driving budget.

2. Given the importance of the overall budgeting approach in determining how and how easily GRB can be introduced, the following sub-sections discuss country's responses on whether they currently utilise performance budgeting, as well as their use of indicators.

Performance budgeting

3. Countries were asked whether the government used a form of performance budgeting. If this was the case, they were asked whether the Ministry of Finance required that gender or women were considered in any way in defining the mission, vision, objectives and related aspects of budget submissions of line ministries.

Africa

4. The **Malawi** Government uses performance-oriented budgeting and requires that all budget submissions should consider cross-cutting issues. The five cross-cutting issues are HIV&AIDS, gender, environment, disability and science and technology.

5. **Mauritius** is implementing a programme-based national budget as from financial year 2007/08. The country reported that the gender issue would be tackled through the performance indicators.

6. In **South Africa**, both national and provincial governments use a form of performance-related budgeting which includes a medium-term budget framework.

7. In **Swaziland**, performance-oriented budgeting has been introduced as part of the medium-term expenditure framework (MTEF) technique. The Ministry of Finance requires ministries to define their mission, vision, objectives and related aspects of the budget in line with how they understand their mandates. The Ministry of Home Affairs would thus be expected to have implementation of gender-related activities as one of its objectives as this is one of the Ministry's portfolio responsibilities.

8. **Uganda** utilises results-oriented management, with performance indicators for sectors. Ministries are required to indicate in their submissions how they are serving Ugandans from all walks of life.

Asia

9. **Malaysia** uses the Modified Budget System which is a form of programme and performance Budgeting System. There is no formal requirement set for agencies to include gender/women in defining the mission, visions, objectives and related aspects of the budget submissions.

10. In **India**, all ministries and departments are required to produce performance/outcome budgets and annual reports. These should highlight initiatives taken for the development of women. The Planning Commission has also advised all central ministries/department to include a section on GRB in their annual plan for 2007-08 and 11th five year plan. Ministries and departments are required to provide details on the following points: gender audit policies, quantification of allocation of resources for women; gender impact assessment of various schemes; analysing programmes and strategies in gender perspective; and mechanisms for generation and collection of gender-disaggregated data.

11. In **Pakistan** the federal government and Punjab province have, as part of budgetary reforms, introduced medium term budget frameworks to help align operations with policies over a three-year period. The MTBF budget call circular asks for objectives, outputs and inputs among others in narrative form alongside the budget numbers. Recently the GRB project has resulted in gender-sensitive amendments being introduced into the federal and provincial call circulars.

The Caribbean and Canada

12. **Canada's** Management, Resources and Results Structure Policy provides a common, government-wide basis for reporting to parliament through departmental Reports on Plans and Priorities and Departmental Performance Reports. The Government's Response to the Standing Committee Report on Gender-Based Analysis commits to using this system for the collection, management and reporting of gendered financial and non-financial performance information by departments. However, the operational aspects of doing this are still being explored.

13. The Ministry of Finance in **Dominica** uses programme-based budgeting but does not require that gender or women are considered in any way in defining the mission, vision, objectives and related aspects of the budget submissions.

14. **Granada** reported that there were plans to introduce corporate planning where allocations would be based upon the Ministry's plans.

Europe

15. The **Cyprus** Government introduced a medium-term budget framework (MTBF) in the compilation of the budget for 2007. As in other countries, one of the objectives of the MTBF reform is the phased introduction of programme and performance-based budgeting.

The Pacific

16. **New Zealand** utilises a form of performance-oriented budgeting which requires that all parliamentary appropriations are supported by quantity, quality and timeliness measures

tabled in the Estimates of Appropriations. There is no specific requirement for any of these measures to be disaggregated by gender, but this is encouraged where the appropriation is aimed specifically at one gender or where gender information would help Parliament to determine whether money is being spent in accordance with the policy intention. New spending initiatives must be supported by performance information detailing the intervention logic or rationale, who the initiative will target, the amount of service to be delivered, and the quantity to be measured. There is no requirement for this to be gender specific but if the relevant agency wants to target a particular group, Treasury would expect the performance information to reflect that.

17. **Tuvalu** has a performance-oriented budget. Most ministries do not, however, mention women or gender. The exceptions are the Departments of Women and Education. The former has as its mission to “provide advice on women’s and gender issues to stakeholders and ensure the mainstreaming of women’s and gender concerns in the development process of government.” The latter’s mission is to “provide quality in administration and provision of equitable access to relevant, high quality and cost-effective learning programmes for students at all levels seeking to expand their knowledge and skills.”

Gender-related targets and indicators

18. Performance-oriented budgeting generally uses indicators in measuring outputs, outcomes and impacts. Countries were asked to what extent ministries used gender-related targets and indicators. They were also asked whether the Ministry of Finance promoted the use of such indicators and targets. The questionnaire explained that the term gender-related referred to both sex-disaggregated targets and indicators, and targets and indicators that referred to a gender-relevant issue such as gender-based violence/violence against women.

19. Unfortunately, the question did not state explicitly that the interest was in the use of such indicators and targets in budgeting. Some of the country responses therefore referred to targets and indicators more generally.

Africa

20. **Botswana** had embarked on a gender audit exercise of the national monitoring and evaluation system, the main objective of which was to establish the capacity to measure the performance of national development interventions from a gender perspective.

21. In **Mauritius**, the Central Statistical Office publishes information relating to the business of line ministries by gender. The Ministry of Finance can, in the context of the programme-based budgeting which is being introduced, promote gender related targets by requesting submission of gender-related indicators by line ministries for each programme

22. In **Seychelles**, the Gender Secretariat initiated a sex disaggregated data collection exercise in 2005. The exercise is still ongoing. Once completed, it could be used by the Ministry of Finance and other ministries in implementation of their own programmes and could influence allocation of funds within ministries.

23. In **South Africa**, the Ministry of Finance does not require the use of gender-related targets and indicators. There are nevertheless a few instances of departments using such

targets. For example, the Department of Justice & Constitutional Development has a 70% target conviction rate for the sexual offences courts that serve women and children, while the Department of Health has a target for distribution of female condoms, as well as several other indicators in respect of maternal health.

24. **Swaziland** said that they were not currently using any such indicators or targets. There was, however, scope for improvement in this respect with the proposed budget reform processes, and the Ministry would welcome donor support, technical assistance and financial resources in this respect.

25. In **Uganda**, it is only in respect of human development that indicators are sex-disaggregated.

Asia

26. In **India**, the Ministry of Women and Child Development has taken on the task of developing tools on GRB. The tools include gender-based profiles of public expenditure. In respect of targets, a number of schemes indicate specific components for women, such as special inputs for girl students in education-related schemes, health-related programmes for women, employment and training programmes for women, specialised micro-credit for women, and special laws relating to violence against women. The Ministry has also recently constituted a high-level committee for the development of the gender development index.

27. In **Malaysia**, ministries that have been part of the GRB project utilise sex-disaggregated data in planning and budgeting. Examples were provided of how this impacts on interventions. The Ministry of Women, Family and Community Development also publishes its own data book series annually entitled “Statistics on Women, Family and Community”. The importance of sex-disaggregated data and GRB are underlined in Chapter 13: Women and Development of the Ninth Malaysia Plan.

28. In **Pakistan**, ministries falling under the MTBF and engaged in provision of social services formulate their budgets based on gender-related input and output targets. Examples include maternal mortality rate, pregnant women with at least three antenatal consultations, tetanus typhoid immunisation coverage of pregnant women, lady health workers, and HIV prevalence among pregnant women. The Ministry of Education also has sex-disaggregated enrolment targets.

29. In **Sri Lanka**, the Ministries of Health, Education, Child Development and Women Empowerment, and Youth and Sports were reported to have “more prominent” gender-related targets and indicators. However, there was said to be limited gender-disaggregated data collection at both national and sub-national levels and only sporadic attempts made to collect data on issues such as reproductive health, violence against women and female migrant workers. This weakness impeded research and prioritisation efforts and limited the design of development programmes.

30. In **Singapore**, the Women’s Desk collates sex-disaggregated data from Ministries and agencies. These statistics are published on the Ministry’s website to provide updated gender-relevant information for research and general information. The collection and analysis of sex-disaggregated data enable the Government to assess the impact of existing programmes and

policies on both women and men. The data collected, which are shared at the Committee on the Elimination of All Forms of Discrimination against Women, Association of South-East Asian Nations and various other platforms, helps track progress and achievements of women in Singapore.

The Caribbean and Canada

31. In **Dominica**, the Ministry of Finance did not promote the use of gender-related targets and indicators, but the stated mandate of the Women's Bureau – a division of the Ministry of Community Development, Gender Affairs and Information – is to create the necessary framework for gender mainstreaming, gender equity and equality. The Ministry of Community Development, Gender Affairs and Information thus has several strategic objectives and related performance targets related to gender. One such indicator relates to the analysis and dissemination of a set of gender indicators on at least two thematic areas. Another relates to the monitoring of gender indicators in respect of the MDGs.

Europe

32. In **Malta**, the Ministry for the Family and Social Solidarity uses gender-related targets and indicators for domestic violence and violence against women. The Ministry of Finance does not, however, promote the use of such targets.

The Pacific

33. The **Australian** Government, through its annual Portfolio Budget Statements, measures programmes specific to women as they do other programmes using performance indicators such as effectiveness (including adequacy), quality (including client satisfaction), quantity and price. Reporting against the performance measures is undertaken through the budget cycle and annual reports of the relevant agencies. In addition, the Australian Bureau of Statistics collects data on a range of issues that have significant impacts on women. The example was given of a recent Personal Safety Survey which, when compared with the 1996 Women's Safety Survey, allowed comparison over time of women's experiences of violence.

34. In **New Zealand**, government departments make regular use of gender-related indicators where appropriate to monitor progress towards achievement of improved outcomes. Numerical targets are less common but do exist. For example, government currently has a goal of achieving 50% representation of women on state sector boards by 2010. Government's Social Report, published annually, provides the framework for overall monitoring of wellbeing and quality of life. Indicators are chosen based on a number of criteria, including their ability to be disaggregated. Of 42 indicators for the 2006 report, six were disaggregated by gender. The Ministry of Women's Affairs also monitors progress on outcomes for women, based on the Action Plan.

35. In **Tuvalu**, sex-disaggregated data are used by the planning and budget department and other relevant ministries in analysis for the national MDG report, Social Data Report and other statistical reports. The Central Statistics Division is a department under the Ministry of Finance that works closely with line ministries, especially health and education, on data collection.

Chapter 4

Budget Documents

One indication of the institutionalisation of GRB is whether gender is explicitly reflected in budget-related documents. This section therefore discusses responses to questions as to whether there were explicit references to women or gender in recent budget speeches, as well as the extent to which budget call circulars or guidelines explicitly ask for gender issues to be addresses.

Budget speeches

2. Countries were asked whether women or gender had been mentioned in the two most recent budget speeches.

Africa

3. In **Mauritius**, the 2005/06 budget speech included five paragraphs under the heading “Women, Child Development and Family Welfare”. In addition to the allocation for the Ministry, these paragraphs referred to posting of women police officers in every police station on a 24-hour basis to combat gender-based violence, allocation of Rs 8 million for the construction of a shelter for women and children, and an annual grant of Rs 2,000 to women’s organizations registered with the National Women Council but not benefiting from a project grant. The 2006/07 budget speech included six paragraphs on special programmes for unemployed women, including those rendered unemployed by significant job losses in the textile and clothing sector. Initiatives to address this problem include training and reskilling, a handicraft programme, and an equal opportunities bill.

4. In **South Africa**, in 2006, the Minister of Finance mentioned women, alongside children, workseekers, victims of crime, the elderly and those with disabilities, as groups in particular need of quality services from government. In 2007 the Minister noted that the Expanded Public Works Programme had created about 300,000 work opportunities, “mainly for women”.

5. In **Swaziland**, the 2005 speech provided statistics showing how HIV&AIDS was affecting women more severely than men. The 2006 speech made reference to MDGs, including the goals that directly relate to gender equality.

6. In **Uganda**, gender was not mentioned in budget speeches apart from mention of the Ministry of Gender, Labour and Social Development.

Asia

7. In **Bangladesh**, the 2006/07 budget speech noted as follows: “The progress of the society is bound to be hindered if half of the population remains neglected and deprived of the benefits of development. Therefore, the womenfolk should be increasingly involved into the mainstream of development.”

8. In **India**, the Finance Minister referred to GRB in both of the last budget speeches. For 2005/06 he referred specifically to his promise the previous July to consider gender budgeting, and noted the inclusion of a separate statement detailing gender-related aspects of budgetary allocations under 10 demands for grants. He said that in future Departments would also be required to undertake benefit incidence analysis. In the 2006/07 speech, the Minister reported that the budget statement now covered 24 demands for grants in 18 Ministries/ Departments and five Union Territories. In addition, some Ministries and Departments had embarked on an exercise to prepare a public expenditure profile of their budgets from a gender perspective, and 32 Ministries and Departments had established gender budgeting cells.

9. In **Malaysia**, budget speeches of both 2006 and 2007 emphasised women. The budget speech for 2007 had three paragraphs, firstly on education and training and increased mobility, secondly on grants for NGOs to undertake women, family and community programmes and assistance to female employees in public sector through childcare centres, thirdly on cancer detection subsidies.

10. In **Pakistan**, the word “women” appeared in both of the last two budget speeches. The most recent budget speech had a paragraph that referred to the establishment of women centres, and preferential treatment for women in self-employment programme, special concessions in respect of income tax, as well as an allocation for implementation of the national gender action plan.

11. In **Sri Lanka**, the most recent budget speeches noted a range of gender-focused measures, including free nutritional food for expectant mothers, a self-employment scheme for women, medical advice and related services at rural hospitals for expectant mothers, paternity leave, amendments to widow and orphan payments which allows widows who remarry to continue to be eligible.

The Caribbean and Canada

12. The response from **Canada** related to the Budget Plan tabled in March 2007, rather than to the budget speech. This 302-page document mentioned women 41 times and girls eight times. These mentions referred to the allocation of C\$20 million over two years to Status of Women Canada, the allocation of C\$300 million for a vaccine programme to protect women and girls against cancer of the cervix, and support provided to women and girls as part of Canada’s commitment to reconstruction in Afghanistan. There were further instances where gender-related issues were referred to without specific mention of women or girls. These included an allocation of C\$6 million per year to combat sexual exploitation and trafficking, and increased credits for low-income spouses and dependants of single individuals, illustrated with the example of a single mother.

13. The **Dominica** budget speech of 2005 discussed the Dominica Social Investment Fund, which is designed to provide support and relief to women and children who are victims of domestic violence, among others.

Europe

14. In **Cyprus**, the budget speeches referred to measures to promote women’s entrepreneurship. These included continuation of the Scheme for the Encouragement,

Strengthening and Reinforcement of Female Entrepreneurship, the Government Grants in Aid Scheme, and providing financial and technical assistance in respect of child care facilities.

15. In **Malta**, the 2006 budget speech gave estimates for women's employment and referred to measures to increase the participation rate, and noted the passage of legislation of domestic violence through parliament. The 2007 speech again made reference to women's economic engagement, including a new measure that would enable women and men working in the family business to register as employees of the same family business for fiscal purposes. The speech also noted the opening of a new centre to house 108 elderly women.

The Pacific

16. In **New Zealand**, there was one specific mention of women in each of the years 2005 and 2006. The 2005 speech announced the extension of free breast screening to women aged 45-49 and 65-69 years. The 2006 speech included the announcement of increased funding for community organisations working with victims of family violence and family violence protection providers such as women's refuge. New Zealand's response included a list of various new spending allocations from the two years that were likely to benefit women but that were not mentioned in the budget speeches.

Call circulars and budget guidelines

17. Countries were asked whether their call circulars, budget guidelines, or equivalent documents specified any requirements in respect of women or gender.

Africa

18. In **Malawi**, the 2006/07 budget guidelines highlight the need to integrate "cross-cutting" issues in their budget estimates. Gender is one of five cross-cutting issues. The guidelines emphasise that mainstreaming does not entail an additional or separate budget, but rather requires that the mission, objectives and activities of the ministry or department be reviewed for sensitivity to these issues. In respect of gender, the guidelines read as follows: "A gender sensitive budget will deliberately introduce activities that address problems faced by the respective groups of people without putting other groups at a disadvantage in terms of the budget share."

19. In **South Africa**, the Gauteng Treasury's guidelines specify the tables that must be completed to make up the gender budget statement of each department. Five tables are specified: (a) a table on the implications for women and girls of the three largest sub-programmes in monetary terms; (b) a table on sub-programmes which specifically target women and girls; (c) a table on sub-programmes which will benefit women and girls and promote gender equality; (d) a table on sub-programmes which will benefit women employees of the provincial government; and (e) a table showing the number of women and men employed at different levels within the department, including numbers relating to black women in particular.

20. In **Uganda**, guidelines for gender and equity budgeting have been attached to the budget call circulars every year since 2003. The guidelines explain the general steps to be taken in identifying gender and equity issues, which include review and analysis of existing

data, identifying the causes of problems, gaps and inequalities, describing the consequences of these issues for sector outcomes, and suggesting possible solutions and interventions. The following sections then suggest how gender and equity should be incorporated in each of the nine different sections of the document, namely overview of sector policies; review of previous year's physical and financial performance; overview of budget year allocations and objectives; sector priorities for the medium term; expected outputs, performance indicators and planned activities for the medium term; proposed budget allocations over the medium term; challenges in the medium term; and the summary matrix.

21. Other countries said that there were no explicit gender-related requirements in the call circulars. **Swaziland** noted, however, that this did not mean that ministries should ignore issues relating to gender as ministries were required to prepare budget in line with national priorities, which included gender.

Asia

22. In **Bangladesh**, Budget Circular-1 (BC-1) covers the strategic phase of the budgeting cycle in which ministries are required to set out their plans for the next three years. This past year, for the first time poverty and gender were incorporated into the BC-1 as specific items. To assist ministries, specific poverty and gender formats and guidelines were developed by Finance Division. Section 3 (Part-A of BC-1) asks the MTBF ministries to consider how their strategies impact on poverty and gender. Form 4 (Part-B of BC-1) asks the ministries to consider the extent of poverty and gender impacts of their programmes and projects. These forms assist the ministries to assess performance with respect to the delivery of the NSAPR poverty and gender objectives and highlight the linkages between policies, strategies and budgetary process. Ministries are also asked to provide a quantitative assessment of the proposed impact of projects and programs by scoring their impacts on poverty and gender on a scale of 1 to 5. This scoring is based on the assessment of two criteria: (1) the number of poor people and women affected by the strategy; and (2) the impact of the activities related to the strategy.

23. In **India**, the call circular specifies requirements for the gender budget statement in expenditure budget vol. 1 and instructs all ministries/departments to set up gender budget cells. In addition, the guidelines for the preparation of the outcome budget for 2007/08 state that "as far as feasible, sub-targets for coverage of women and SC/ST (special caste/special tribe) beneficiaries under various developmental schemes and the schemes for the benefit of the North-Eastern Region should be separately indicated". Ministries are also required to explain how reform measures and policy initiatives relate to intermediate outputs and final outcomes in the area of gender empowerment, among others. [Added by Debbie from document obtained for workshop]

24. In **Malaysia**, the pilot ministries have been required to include gender in their submissions since 2006, and other ministries have been urged to include gender-sensitive issues in budget submissions for 2008-2009.

25. In **Pakistan**, the federal and Punjab provincial finance agencies have incorporated gender-sensitive amendments in the MTBF budget call circulars for 2007/08. At federal level the call circular was used by the three pilot GRB ministries as well as by 12 other ministries included in incremental MTBF reform. Amendments relate to ministerial policy objective, key output indicators, input indicators, mission statement and functions, objectives statement

and key output indicators in medium term. For Punjab, the first gender-related changes appeared in 2006/07 with further changes for 2007/08. The Punjab requirements are applicable for all departments because the MTBF is not being introduced incrementally. The 2007/08 circular included instructions in relation to the sectoral mission statement, three year goals, strategic issues, major initiatives/activities planned and performance targets.

26. In **Sri Lanka**, the 2007 call circular included two sections that explicitly referred to women. The section on “A Caring Society” describes a framework to promote local values and social protection for women among other vulnerable groups, as well as respect for human rights. The section on standard expenditure programmes refers to the Women Development programme under Social Protection.

The Pacific

27. In **New Zealand** there are cabinet guidelines for the Budget Policy Statement that require that all policy proposals be consistent with the Human Rights Act and New Zealand Bill of Rights Act that prohibit discrimination. This Policy Statement is debated in parliament.

Chapter 5

Other Issues Related To Effective Gender- Responsive Budgeting

When they first hear the term GRB, many people assume that one is referring to special allocations for women or gender. In particular, there is a tendency to think that one is referring to money allocated for the national women's machinery. This view is mistaken. Indeed, if progress in respect of gender equality were dependent on the very small allocations that are provided for these ministries (see below), there would be very little chance of advancing significantly in this area. Nevertheless, it is important that the national machineries receive adequate funding. Ideally, these ministries should not be responsible for direct implementation and service delivery outside of government, as this should be done by mainstream line ministries. Instead, as a central ministry, they should provide support to the line ministries in understanding how to mainstream gender. For this they need adequate budgets to employ skilled staff.

Funding for National Women's Machinery

2. Countries were asked how much money had been allocated to the national women's machinery over the two most recent financial years, and what proportion this constituted of the total budget of government. The table below records the responses in respect of the most recent year for which each country provided information. Unfortunately, some countries did not respond to both parts of the question. In addition, the fact that many of the agencies concerned are responsible for other issues beyond gender/women, means that the numbers and percentages in these cases over-estimate the allocations for the gender/women's machineries. However, some responses also stressed that these amounts were an under-estimate of what government contributed for women's empowerment and gender equality given that other ministries/agencies allocated money for these purposes. The overwhelming message from the table is that the national women's machineries receive a tiny fraction – one percent or less – of government funds.

Country	Body	Year	Amount	%
Australia	Government Office for Women	2006/07	\$17m	
Canada	Status of Women Canada	2006/07	C\$23m	
Cyprus	National Machinery of Women's Rights	2007	€2m	0.02%
Botswana	Women's Affairs Department	2007/08	P9.1m	
Dominica	Gender Affairs	2006/07	301,225	0.092%
Grenada	Division of Gender & Family Affairs	2007	EC22,056,978	5.2%
India	Ministry of Women & Child Development	2007/08	Rs50,853m	
Malawi	Ministry of Women & Child Development	2006/07	MK822,566,884	0.58%
Malaysia	Ministry of Family, Women & Child Development	2007	RM730,959,500	0.46%
Malta	National Committee for Promotion of Equality for Men and Women	2007	Lm10,000	0.0113%
Mauritius	??	2006/07	RsM148	0.26%
Namibia	Ministry of Gender Equality and Child Welfare	2006/07	N\$150,788,000	1%
New Zealand	Ministry of Women's Affairs	2006/07	NZ\$4.124m	0.01%
Pakistan		2006/07	Rs335.9m	<1%
South Africa	Commission on Gender Equality	2007/08	R39,745,000	0.0001%
	Office on Status of Women	2006/07	R3,733,000	0.0000%
Sri Lanka		2006	158	<1%
Swaziland	Gender Coordinating Unit	2006/07	E1,057,189	0.015%
Trinidad & Tobago	Ministry of Community Development, Culture & Gender Affairs	2007	\$302.3m	0.8%
Tuvalu	Department of Women's Affairs	2007	\$74,833	
Uganda	Ministry of Gender, Labour & Social Development	2007/08	TShs. 11.91bn	0.003%

3. For South Africa, two allocations are provided as both these bodies are part of the national women's machinery. The allocation for the Office on the Status of Women is given for 2006/07 as the following year the allocation for this body has been amalgamated in a sub-programme that includes the bodies responsible for disability and children.

4. Countries were also asked to provide estimates of "actual allocated expenditure" of the women's machinery. This question should have been posed in terms of "actual expenditure" and was ignored by most countries, presumably because of the confused way in which it was expressed. A few countries did, however, also provide expenditure figures. Sri Lanka noted that only 54 per cent of the allocation was actually spent. Dominica also showed serious underspending of the allocations for the years for which it provided both allocations and expenditure. In contrast, Mauritius came very close to spending all monies allocated.

Chapter 6

National and International Commitments

All Commonwealth countries except Swaziland have ratified the Convention on All Forms of Discrimination against Women. Most, if not all, Commonwealth countries participated in the formulation of the Beijing Platform for Action. The Commonwealth itself has its own Commonwealth Plan of Action for 2005-2015. Many Commonwealth countries have also ratified various continental or regional platforms, as well as developing national commitments in respect of gender equality.

2. Countries were therefore asked whether the Ministry of Finance had taken national and international commitments in respect of gender into account in developing the budget. Examples of international commitments were provided, namely the Beijing Platform for Action, Commonwealth Plan of Action (2005-2015) and Millennium Development Goals (MDGs).

3. Virtually all responded by stating the policy was in line with both national and international commitments. **Cyprus** noted, however, that responsibility for these commitments lay with the Ministry of Justice and Public Order rather than with the Ministry of Finance.

4. Some countries supported their claim that they took commitments into account by giving examples of poverty reduction strategy papers or other national development plans and how these had been brought in line with the gender commitments. Some of these responses did not refer specifically to the budget element, although in theory national development plans should drive budgets.

5. Other countries' responses to this question referred to the allocations for the national women's machineries, such as Ministries of Gender, as evidence of the Ministry of Finance's contribution to meeting national and international gender commitment.

Africa

6. **Seychelles** reported that the Ministry of Finance had regular representation at National Gender Steering Committee (NGSC) meetings where gender-related issues are discussed.

7. In **Uganda**, the gender and equity budgeting is based on the Poverty Eradication Plan which is the country's PRSP, and which is in line with the MDGs.

Asia

8. In **Pakistan**, documents such as the poverty reduction strategy paper (PRSP), Medium-Term Development Framework and Gender Reform Action Plan all refer explicitly to the need to use GRB as one way of achieving gender mainstreaming. The PRSP of December 2003 noted that government planned in the longer term to support use of GRB in analysing federal, provincial and district government budgets to determine the extent to which allocations and implementation promoted gender equality. The document stated that this

would improve allocation efficiency and contribute to social and economic development. The Ministry of Finance was finalising the PRSP II document at the time the response was submitted. The draft PRSP document reflects an enhanced scope for GRB.

Participation of women's representatives in the budget process

9. In addition to the content of the budget, GRB also emphasises the importance of women being involved in the preparation and monitoring of budgets. On the one hand this involves the participation of women government officials and women in the legislature. As important, is the involvement of women citizens who will be affected by the budget.

10. Countries were therefore asked whether non-governmental women's groups or representatives had been involved in the budget process over the last two years. Some of the responses spoke about opportunities for public participation more generally, rather than about participation of women's groups and representatives in particular.

Africa

11. In **Malawi**, the Ministry of Finance usually conducts pre-budget and post-budget consultation workshops with various stakeholders, including women/gender non-governmental organisations (NGOs).

12. In **Mauritius**, NGOs are invited to participate in the pre-budgetary consultative process.

13. In **Swaziland**, the recently introduced MTEF budget process has seen government produce a budget policy statement at the very beginning of the budget cycle. This is published for public comment, providing the opportunity to non-governmental organisations to have input and to influence members of parliament during the budget debates prior to approval of the budget.

14. In **Uganda**, some civil society organisations – including some working on gender – form part of the sector working groups that participate in the budget formulation process. In addition, civil society is invited to give their views on plausible funding options at the National Budget Conference held near the start of the budget process. Civil society also monitors public expenditure and assesses whether they are providing value for money.

Asia

15. In **India**, shortly before the budget is tabled], women's groups have formal meetings with the Finance Minister and propose suggestions for the forthcoming budget. The Ministry of Women and Child Development also supported initiatives of women's groups for nationwide consultations on engendering the eleventh plan. All working groups of the Ministry include representation of women's groups.

16. In **Malaysia**, over the last two years Government has called upon non-governmental women's representatives during consultations in the preliminary stage of the overall budget process.

17. In **Pakistan**, the new local government system provides opportunities for participation in budget-making by ordinary citizens at district and sub-district levels. The training manual for local government officials names several steps of the budget process in which civil society should be involved. For example, the general public and women's organisations should be consulted when the Finance and Budget Officer draws up the call circular, local government must get input from the general public on the draft budget before it is decided on by the local council, and the public must be given opportunity to comment on proposals agreed to by the local council.

18. In **Sri Lanka**, non-governmental women's groups/representatives have been involved in the participatory development of the National Development Framework which is the basis for budgeting.

The Caribbean and Canada

19. In **Canada**, the Department of Finance holds pre-budget consultations with different "segments" of the population, including women's groups, to ensure that the proposed policy initiatives do not have unintended consequences. Budget 2007 consultations related specifically to women's groups included: Canadian Nurses Association, Native Women Association of Canada and Real Women of Canada. Budget 2006 consultations related specifically to women's groups included: Pauktuutit Inuit Women of Canada, Federation of Medical Women of Canada, and Canadian Research Institute for the Advancement of Women.

20. In **Dominica**, the National Council of Women acts as an umbrella organisation for several women's groups. These groups are church/religion based, region-based, or work-related. The Council discusses the concerns of these groups with the Women's Bureau, which in turn ensure that these needs, concerns and issues are factored into their action plan and budget. At the Women's Bureau, there are also several consultations, walk-ins, and calls to their radio programmes from which further concerns can be determined.

21. In **Grenada**, the Grenada National Organisation of Women has been involved in the consultative stage of the budget process over the last two years through village and national consultations. This organisation is the umbrella body for women's groups nationwide.

The Pacific

22. In **Australia**, the Government Office for Women funds four National Women's Secretariats that between them represent 68 women's non-government organisations and individuals. The secretariats are Security4Women; WomenSpeak Network; Australian Women's Coalition; and National Rural Women's Coalition.

23. The role of the National Women's Secretariats is to provide input into national and international debate on issues affecting women and to provide a conduit for government to Australian women. Consultation undertaken by the National Women's Secretariats has contributed to policy development. For example, research undertaken by Security4Women contributed to the evidence base for policy development in the area of women's superannuation and financial literacy. In 2001, the Australian Government established the Regional Women's Advisory Council to provide advice on issues impacting on regional, rural and remote communities. The advice of the Council is taken into account in the development

of policies and programmes. For example, the Council conducted a national research project focussing on views and perspectives of regional women and examined the means of helping regional communities undergoing economic and social transition to produce positive outcomes.

24. In **New Zealand**, non-governmental women's groups are not generally involved in the preparation of budget but may be consulted during development of policies that are later funded through the budget. The nature of the consultation depends on the issues. On family violence, for example, there is a Taskforce for Action on Violence within Families that includes non-government agencies.

Chapter 7

Achievements, challenges and future plans

The final set of questions relate to what has been achieved thus far in respect of GRB, what challenges have been encountered, and what plans countries have for taking GRB forward.

Achievements to date

2. Countries were asked whether the introduction of GRB had provided any insights into allocation of resources or programme functioning, and whether there were any changes in policy or programme implementation or budgets that could be attributed to GRB. They were also asked what the key achievements of GRB initiatives had been to date.

Africa

3. **Malawi** was pleased with the training of planners and budget officers, and development of gender budget guidelines and checklist. Malawi also reported that a certain percentage of the operational aggregate budget was earmarked to provide for cross-cutting issues of which one was gender mainstreaming. Some changes in policy, programme implementation or budget allocations could be attributed to government's willingness to fulfil its international commitments, including those related to gender.

4. In **Mauritius**, several examples of gender-sensitive changes to the budget were provided. In the Ministry of Health new techniques had been introduced to perform mammography. In the Ministry of Education schooling had been made compulsory up to age 16. The third example was the establishment of the Empowerment Programme for Unemployed Women as from financial year 2006/07, providing a range of different forms of assistance.

5. **Namibia** was pleased that it had established the Gender Budgeting Task Force and organised eight capacity building workshops for the task force since 2002.

6. **Uganda** reported increased funding for reproductive health, with further changes expected as the GRB initiative takes root as a result of ongoing capacity building.

Asia

7. **India** was proud that it had instituted the GRB budget announcements and set up of gender budget cells in 50 ministries. It had also increased awareness through interactive seminars, impact analysis and beneficiary analysis, and captured this in annual reports and outcome/performance budgets of some ministries/departments.

8. **Malaysia** recorded obtaining the support of the Ministry of Finance for GRB as reflected in the Treasury call circulars of 2004 and 2007, plus the mention of gender/women in budget speeches over the last two years and in the Ninth Malaysia Plan. Other achievements included publication of the GRB manual and popular report on GRB in Malaysia, which were launched by the Deputy Prime Minister in August 2006.

9. **Pakistan** reported incorporation of gender-sensitive amendments in the budget call circulars after a series of discussions and focused deliberations with senior hierarchy in the Ministry of Finance and Finance Department. The country had also produced gender budget statements for Education, Health and Population Welfare that were issued by Finance Department of Punjab and disseminated to relevant stakeholders. More generally, the GRBI had conducted gender-aware policy appraisals, gender-disaggregated benefit incidence analysis and a gender-aware beneficiary assessment survey for the three pilot sectors to obtain insights into allocation of resources. These tools indicated that public spending on education is biased against girls and women at all levels in each province with some degree of variability. On the demand side, this is primarily due to poverty, socio-cultural norms, lack of female mobility, inadequate facilities at educational institutions, while on the supply side causes include lack of girls' schools and inappropriate selection of sites for schools among others. Further gaps were identified in the health and population sectors. The findings were shared with focal persons in each ministry and it is hoped the coming budgets may address the gaps.

10. **Sri Lanka** noted the strong gender-responsive statements in budget speeches, the gender-responsive elements in the budget call circular, increased collection of gender-disaggregated data by the Department of Census and Statistics and line agencies, and the establishment of the Poverty Reduction and MDG Cluster in the Ministry of Finance and Planning and monitoring of MDG gender targets and indicators.

The Pacific

11. **Australia** said that the integration of women's issues into mainstream policy development had been highly successful and resulted in a number of policy changes. The example was given of the new Plan to Simplify and Streamline Superannuation. This was said to have significant benefits for women, in particular in relation to the changes to the pension taper rate, abolition of reasonable benefit limits, and age-based contribution limits. Other policy achievements related to supporting women to return to work, and women's leadership.

12. **Tuvalu** reported that although they did not yet have a GRB initiative, gender analysis had informed the development of the country's Social Development policy. Sex-disaggregated data were used in this analysis to find out how effectively Government services have been delivered to disadvantaged groups such as unemployed men and women and elderly men and women.

Challenges

13. Countries were asked what challenges the Ministry of Finance was encountering in implementing GRB and what proposals they had for overcoming these challenges.

14. The most commonly named challenge was capacity of officials. This was mentioned by **Dominica, India, Malawi, Malta, Namibia, Pakistan, Seychelles, Sri Lanka, Swaziland, Tuvalu** and **Uganda**. Capacity gaps related to gender issues, budgeting, policy analysis, and research.

15. Several countries were concerned about limited financial support for GRB. These included **Cyprus, Dominica, Namibia** and **Seychelles**. Namibia noted that lack of local expertise means that expensive external consultants had to be utilised.

16. **Bangladesh, Mauritius, Sri Lanka, Tuvalu** and **Uganda** noted limited availability of gender-disaggregated data as a challenge. Mauritius referred, in particular, to the fact that the Government Accounting System's inability to accommodate gender disaggregation. **Seychelles** noted the need for cooperation in data collection and research to facilitate evidence-based proposals for improvement. **Australia's** challenge was developing the evidence base on the differential impact on men and women of policies and initiatives, and the development of new methodologies for GRB and gender mainstreaming. Somewhat similarly, **Canada** noted that it was sometimes difficult to determine which segments of the population would benefit from a specific change. For example, changes to corporate tax rates will affect investment decisions, and therefore will have a general effect on the level of economic activity, but it was not known whether and to what extent such changes would have different implications for different segments of the Canadian population.

17. Several countries were concerned that there were many people who were not yet convinced of the need for GRB as they perceived that there was no discrimination in the country concerned and/or that the budget was already serving the needs of both women and men. The countries that raised this problem were **Cyprus, Dominica** and **Malaysia**. Similarly, **Sri Lanka** felt that there was insufficient advocacy for GRB in the country. **Uganda** said that there was resistance by some officials to institutionalizing the initiative because of the amount of analytical work involved.

18. Several countries raised issues related to the budget process. **Bangladesh** noted that there was inadequate expenditure monitoring to track where public money was spent as allocated in the budget. **Cyprus** noted that implementation of GRB was more difficult in countries with fiscal problems due to the application of restrictive fiscal programmes. Similarly, **Swaziland** noted that the government faced the "bigger" challenges of meeting national priorities, namely employment creation, HIV&AIDS, food security and poverty alleviation, all of which greatly impacted the budget. **Malawi** noted that the challenge of implementing GRB was "inextricably" linked to that of properly linking budget to policy. Thus, if the MDGs were not used as a comprehensive framework for resource allocation, GRB would also suffer. **Tuvalu's** challenge was that GRB was being introduced alongside a range of other changes in the budget process, including output-based budgeting and programme budgeting. It would take time for officials to understand that GRB did not involve the imposition of an even more complex budget system but would instead assist government to ensure that the allocation and distribution of resources benefits both men and women in the society. Line ministries and other stakeholders also needed to understand that GRB did not involve increasing the budget allocated to the Department of Women's Affairs or individual ministries to accommodate gender issues. Instead, it was about allocating the limited funds available in a way that ensured that women and men, girls and boys benefited.

19. **Namibia** reported that gender focal points regarded the GRB work as an addition to their workload and, as a result, were sometimes resistant.

20. **Cyprus** felt that the promotion of GRB needed to be supported by new legislation so that the culture learned to accept gender equality.

21. To address these challenges, most countries had plans for training and capacity building. Specific plans beyond this included the following:

- In **India**, preparation of a charter for operation of gender budget cells
- In **Sri Lanka**, encouragement to the Department of Census and Statistics and line ministries to collect, publish and use gender-disaggregated information
- In **Mauritius**, introduction of measurable performance indicators to show how many men and women have benefited from the budgetary expenditures of each Ministry and reducing the disparity in future years.
- In **Uganda**, the Ministry planned to increase awareness of the benefits of the initiative in achieving national targets.

Future plans

22. Countries were asked whether they had further plans for GRB within government. In response to this question, several countries reported that they plan to maintain current activities. In this report, we record only those that had plans for further or different activities.

Africa

23. In **Namibia**, UNDP has provided funds to the Ministry of Gender Equality and Child Welfare for activities in 2007 including gender budget analysis of key ministries, sensitisation workshops for ministers and permanent secretaries, and training of GRB task force on analytical and mainstreaming skills/tools.

24. **Swaziland's** plans in respect of GRB within government for future years include training of members of parliament on GRB with the assistance of UNDP, UNFPA and UNIFEM.

25. **Malawi** plans to continue disseminating the gender budgeting guidelines and checklist to local assemblies and involve civil society in budget analysis.

26. **Mauritius** noted that for the 2006/07 budget twelve ministries had been analysed on the programme-based MTEF model. Once all the Ministries and Departments were included in MTEF exercise, it would be easier to assess the outcomes of all expenditure programmes on gender gaps. This would be done in the 2007/08 budget.

27. In **South Africa**, the Office of the Premier in the Western Cape province has initiated a gender- and youth-responsive budget initiative which will be introduced for the 2008/09 budget year.

28. **Uganda** plans to develop comprehensive sex-disaggregated and gender-relevant data, and undertake capacity building for members of sector working groups, the Poverty Eradication Action Plan Gender team, budget officials from the Ministry of Finance and selected local governments.

Asia

29. **India** set up a sub-group on gender budgeting as part of a working group on Empowerment of Women for the Eleventh Five Year Plan. Two meetings were held along with consultations and the report of sub group incorporated and submitted to the Planning Commission. One explicitly budget-related recommendation was that GRB not be restricted to government programmes and schemes. The Ministry of Women and Child Development has been allocated Rs 30 million specifically for GRB in 2007/08

30. **Malaysia's** GRB initiative currently focuses on the operating budget. There are plans to focus on the development budget in future. The Ministry of Women, Family and Community Development collaboration with the government training institute will intensify training to address the needs of pilot ministries to meet gender budget requirements in the call circular. Subsequently, there will be regular training for budget officers from other ministries.

31. The Government of **Pakistan** and UNDP plan to continue to support GRBI after the end of the current phase of the project in December 2007. Support will be provided for all provinces of Pakistan. PRSP II, to be released this year, will reflect the enhanced scope and coverage.

32. **Singapore** reiterated the fact that it did not have a distinct GRB initiative. It nevertheless noted a range of gender issues that had or would be addressed through the budget. These included the falling fertility rate, which was being addressed through budget-funded programmes to encourage parenthood.

Europe

33. **Malta** has preliminary plans to introduce GRB in the future

The Pacific

34. **Tuvalu** had plans for the early introduction of GRB as part of the UNDP project. It is envisaged that the Ministry of Finance will collaborate with the Department of Women Affairs in providing awareness trainings on the integration of gender within the budget processes that the collection of sex-disaggregated data would be further enhanced.

Chapter 8

In conclusion

GRB is not about creating separate budgets for women and girls. GRB is also not simply about allocating funds “without discrimination” because in some cases the needs and interests of male and female differ, and treating those who have different needs in the same way can result in inequitable outcomes. Instead GRB is a tool for gender mainstreaming – for ensuring that a gender lens is used when developing and implementing policies and programmes across all parts of government. This, in turn, is intended to ensure that the needs and interests of all the diverse people who make up a country are provided for through the budget and the goods and services it pays for to the greatest extent possible. As such, GRB is an approach that attempts to ensure that a government budget fulfils requirements in respect of FOUR ‘E’s – economy, efficiency, effectiveness and equity.

2. The fact that GRB is not about a separate budget makes it difficult to measure progress in clear quantifiable terms. Nevertheless, the responses to the questionnaire that the Commonwealth Secretariat distributed record clear progress in a significant number of countries.

3. On the basis of regional reports prepared for a previous Finance Ministers’ Meeting, the Secretariat classified countries into four categories in terms of their progress on GRB. The categories were:

- Environment building (EB), where there had been sensitisation workshops or preliminary needs assessment;
- Start up (STU), where there had been systematic efforts towards building capacity within sectors/ministries;
- Analysis to action (AA), where the activity had become ‘owned’ by the sectoral ministry and/or by the Ministry of Finance so that gender was integrated into the budget process; and
- Impacts and institutionalisation (II) where, as a result of a GRB initiative, allocation of financial resources or prioritisation had been systematically altered.

4. The previous report acknowledged that this categorisation was tentative, and that it was sometimes difficult to say with certainty into which category a country fell. The responses to the recent questionnaire confirm the difficulty of placing countries precisely in one or other category, as the various phases do not necessarily follow each other neatly. In particular, changes in allocations (II) may occur before institutionalisation of a GRB approach (AA). Indeed, institutionalisation could be seen as a more important and long-lasting achievement than changing a single allocation. A particular difficulty in comparing progress recorded in the earlier report and that reported through the questionnaire is that the earlier report included initiatives by all actors, including government, civil society organisations, legislatures and donors.

5. Despite these caveats, there are several countries that stand out as having made definite progress. For example, Bangladesh, Malaysia and Pakistan have moved well beyond the environment building phase. Malawi, which was not recorded as having an initiative in the earlier report, is also well on the way to institutionalisation. Bangladesh, Malawi and Pakistan have all used the introduction of an MTBF as an opportunity to include gender in

improvements to their budgeting systems. Further, while two of the more developed countries - Canada and New Zealand – were previously classified as the highest achievers by being labelled in the II group, one could argue that some other countries have now gone as far – or even further – in making explicit links between the budget and gender rather than more generally using gender analysis in planning government activities.

6. While there has been progress, it is not the time to be complacent. About half of all Commonwealth member countries did not respond at all to the questionnaire. A few that did respond had done very little in the area of GRB. In addition, some of the countries that reported progress seem to have got stuck at a pilot stage in that the initiative is still limited to a few ministries. Governments need to acknowledge that, like any other reform of government systems, GRB is not something that can be done and finished within a year or two. It is a process that government officials need to learn over time, and for which they need support. Unlike in the early stages of a GRB initiative, in which workshops tend to focus on awareness-raising, the support and capacity building in later stages needs to be practical and task-oriented. It also needs to include both technical budget-related skills, such as those related to development of indicators, and skills in gender analysis.

7. One encouraging aspect of the progress recorded in this report is the way in which different countries have adapted the GRB approach to suit their own way of budgeting. In particular, there are several countries where budget call circulars or similar instructions explicitly ask that gender issues be addressed and/or gender recorded in some way. This form of institutionalisation is easiest when the government uses some form of performance-oriented budgeting that includes both financial and non-financial plans and indicators. The fact that increasing numbers of countries are moving towards these approaches makes it easier for Finance Ministers to live up to their commitments in respect of GRB.

8. The Secretariat's questionnaire on which this report was based was directed towards Ministries of Finance, although it was also copied to Ministries of Women/Gender. This route was chosen in line with a mainstreaming approach, in which each ministry must take responsibility for ensuring that gender is integrated in the areas for which it is responsible. Ministries of Finance also need to take the lead as they have the authority and technical skills in the area of budgets. The task cannot be left to the national women's machineries, which generally have limited financial resources and limited technical and other capacities in the area of budgeting. The key role to be played by the Ministry of Finance was confirmed in the communiqué from the recent Eight Commonwealth Women's Affairs Ministers Meeting held in Kampala, Uganda in mid-June 2007. In the section on "tracking the money for gender equality", the communiqué noted the need to develop and enhance capacity for the implementation of GRB, and that Finance Ministers needed to take the lead in implementing this, working closely with the national women's machineries.

9. In the questionnaire, countries were asked whether development partners (donors) had supported GRB in any way. The responses indicated interest among a wide range of donors. Canada is primarily a provider rather than recipient of development support. It noted that its support to other countries has included specific support to GRB initiatives in Vietnam, Philippines, Pakistan, Tanzania and Ukraine, among others. Other countries reported that they had been supported by a range of different development partners, including the Canadian International Development Agency (CIDA), Commonwealth Secretariat, Department for International Development (DfID), Friedrich Ebert Stiftung, International Foundation for Election Systems (IFES), Royal Netherlands Embassy, Swiss Development Cooperation,

United Nations Development Fund for Women (UNIFEM), United Nations Development Programme (UNDP), United Nations Population Fund (UNFPA), World Bank, and the World Conservation Union. GRB initiatives which are driven by donors are unlikely to be sustainable and can too easily be seen as a western imposition, alongside other conditionalities. Nevertheless, governments that are themselves committed to taking GRB forward should know that financial, technical and other support is likely to be available.



**COMMONWEALTH
SECRETARIAT**

ANNEX 1

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7 December 2006

To: Permanent Secretaries, Commonwealth Ministries of Finance

Dear Permanent Secretary

**Requesting Material for Report for Finance Ministers Meeting 2007 on
Progress in Commonwealth Countries on Gender Responsive Budgets**

As you may recall, at the Finance Ministers Meeting 2005, Ministers recognised the critical importance of gender-responsive budgets (GRBs) and expressed the need for progress and sustainability on this issue. They “agreed to report on progress biennially at CFMM, with the next review to be held in 2007.” They also “urged members that have not already done so to establish an institutional mechanism within their countries to monitor progress on implementing GRBs.”

We are writing this letter in the context of the report that we would need to consolidate and submit to FMM 2007. However, as there is a Commonwealth Women’s Affairs Meeting in June 2007 in Kampala, Uganda, for which the theme is *Financing for Gender Equality for Development and Democracy*, we would like as a first step to share the draft report at that meeting.

For the previous report on GRBs which was circulated at FMM 2005, we had obtained comments/ updates from the Ministry of Finance and the Ministry of Women’s Affairs in each country to a draft based on commissioned regional reports that described what had been done in respect of GRBs in each of the countries of a particular region. This report was sent to the two Ministries in advance.

As a preparation for the report to be presented at FMM 2007, we are asking the Ministry of Finance of each country to prepare a short report summarising what has been done in taking the work forward. The previous reports covered all GRB-related activities undertaken in a particular country, whether by government, parliament or civil society, and at whatever level of government. For this report, we would like to focus more narrowly. We are particularly interested in what has been done by government as part of its commitment to promoting gender equality/gender mainstreaming. We are, as such, also particularly interested in whether and how GRBs have been institutionalised within the main budget process.

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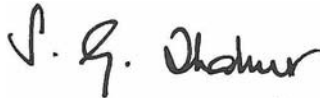
We have chosen this approach for two reasons.

Firstly, we want to lessen the burden placed on Ministries of Finance in preparing these reports. We would, of course, be interested in receiving any and all additional information that you can provide. We would, in particular, very much appreciate receiving a general update on what has been done since what was reported in the last Commonwealth report. But we would like the core questions which are attached to be considered 'mandatory'.

Secondly, we think that the answers to the questions below will be useful to Ministries of Finance in other countries. Every country has its own financial and budget system. There are, nevertheless, important similarities across countries, especially where financial management reforms such as medium-term budget/expenditure frameworks and performance-oriented budgeting is being introduced. All Commonwealth governments have committed themselves to ensure that their budgets are gender-responsive. By learning from the examples of what others are doing, the challenge involved in doing so will be lessened.

We look forward to receiving this report by 28th February 2007. We would share the draft report with you before circulation at FMM for further inputs and comments. If there are any further questions please contact Sarojini Ganju Thakur, Acting Head of Gender Section and Adviser (Gender), at s.thakur@commonwealth.int or at 0044-207-747-6543, or Fatimah Kelleher, Programme Officer (Gender), at f.kelleher@commonwealth.int , 0044-207-747-6221.

Yours sincerely,



Sarojini Ganju Thakur
Head of Gender Section (Ag.)
Gender Section
Social Transformation Programmes Division

QUESTIONNAIRE

Progress in Gender Responsive Budgets

FORMAT

The questions below have been provided to assist in the format of your report, which will be produced as a collated document detailing each country's responses.

- I. Please follow the order of the questions, and indicate clearly which questions you are answering;
- II. Any additional information that does not fit specifically into one of the questions below should be sent in a separate document;
- III. **Please keep the length of your report to no more than 4,000 words in its entirety.** This should be about 8 pages using Times New Roman font size 12, single spaced;
- IV. The deadline for submission of the report is 28th February 2007.

CORE QUESTIONS

- 1) Do you have an established gender-responsive budgeting initiative? If yes, please briefly describe the nature of the initiative, including which sectors (ministries) and levels of government are covered (federal/national, provincial/state, local self-government), location (e.g. within Finance Ministry or elsewhere), planned duration, and the nature of activities.
- 2) Were 'gender' or 'women' mentioned in any way in the budget speeches over the last two years? If so, please provide the extracts that refer to gender or women.
- 3) Have the call circulars or budget guidelines issued by the Ministry of Finance, Planning Commission or equivalent bodies over the last two years referred to gender or women in any way? Have they included any specific requirements in respect of gender or women? If so, please provide the extracts and, where necessary, explain how they relate to the rest of the call circular/guidelines.
- 4) Has the Ministry of Finance taken into consideration at all the national and international commitments such as national policies for women/gender, Beijing Platform for Action, Commonwealth Plan of Action (2005-2015) and the Millennium Development Goals (MDGs) in its work on Gender Responsive Budgets? If yes, how have these been reflected?
- 5) Is there an institutional mechanism within the country to monitor the progress and implementation of Gender Responsive Budgets? What is the nature of institutional structures in ministries (outside Finance) that are working on Gender Responsive Budgets? And how do they link with the Ministry of Finance?

- 6) Do ministries use gender-related targets and indicators? (Gender-related includes both sex-disaggregated targets and indicators, and targets and indicators that refer to a gender-relevant issue such as gender-based violence/violence against women) If yes, please give examples of the targets and indicators and where/how they are used. Is the use of gender-related targets and indicators promoted by the Ministry of Finance? If so, please describe how you promote it.
- 7) Does your government use a form of performance-oriented budgeting? If so, does the Ministry of Finance require that gender/women are considered in any way in defining the mission, vision, objectives and related aspects of the budget submissions? If yes, please describe what is required in this respect.
- 8) What insights into allocation of resources or programme functioning have been obtained with the introduction of GRBs? Can any changes in policy or programme implementation or budget allocations be attributed to GRBs yet?
- 9) Are development partners/donors supporting gender-responsive budgeting in any way in your country? If yes, please describe what is being done, and by which partners.
- 10) Have non-governmental women's groups or representatives been involved at any point in the budget process over the last two years? If so, please explain at what stage of the process they were involved.
- 11) How much money was allocated to the Ministry of Women/Gender or equivalent body for the two most recent financial years? What proportion of the total budget does this constitute? What was the actual allocated expenditure of this Ministry/body?
- 12) Do you have any (further) plans in respect of GRB within government for the coming years?
- 13) Are there any current civil society gender-responsive budget initiatives in your country? If so, please describe the nature of the initiative/s briefly and, if possible, provide us with contact details.
- 14) Are there any current gender-responsive budget initiatives within parliament/legislature? If so, please describe the nature of the initiative/s briefly.
- 15) What are the challenges to implementing GRB from the point of view of the Ministry of Finance?
- 16) In your country, how do you propose to overcome them?
- 17) What do you feel are your key achievements in implementing GRBs in the last two years?