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### GENDER EQUALITY FROM A GENDER BUDGETING PERSPECTIVE

Nyevero Maruzani<sup>1</sup>  
Nogget Matope<sup>2</sup>  
Efiritha Chauraya<sup>3</sup>

#### ABSTRACT

*Gender budgeting, which is also known as gender responsive budgeting, tracks how budgets respond to gender equality and women's rights requirement. This entails investing in and making available mechanisms, guidelines and indicators that enable gender equality advocates to track progress, benefit incidence and show how supposedly gender neutral budgets impact on men and women. The aim of this discussion is to highlight the importance of gender budgeting in addressing gender disparities while taking note of the fact that gender is a key variable in development. The term gender budgeting will be defined in an effort to show how the practice can lead to gender equitable resource allocation and improve revenue generation for nations. This enables government's commitment to gender equality and women's empowerment move from paper to practical policies. In gender budgeting there is the creation of awareness regarding gender specific issues in the policies of all government agencies. It also brings to light the effort of women in running the economy and attaining economic efficiency by including equity in budget performance indicators. Considering that most nations signed and ratified international commitments on gender equality and equity, it is expected of them to put in place realistic budgetary measures towards the achievement of gender equality. Despite the fact that gender budgeting is a relatively new concept, it is undoubtedly an important ingredient in quickening the attainment of the Millennium Development Goals and the fulfilment of international commitments on gender equality. The discussion concludes by highlighting success stories of gender budgeting initiatives in various countries in an effort to show how gender budgeting can be used as a tool for engendering macroeconomic policies.*

**Key Words:** Budget, Gender budgeting, Gender equality

<sup>1</sup> Lecturer in the Gender Studies Department Midlands State University Private Bag 9055 Gweru. Zimbabwe

<sup>2</sup> Lecturer in the Gender Studies Department Midlands State University Private Bag 9055 Gweru. Zimbabwe

<sup>3</sup> Lecturer in the Gender Studies Department Midlands State University Private Bag 9055 Gweru

## INTRODUCTION

Many nations in the world are signatories to a number of key international conventions and human rights instruments that uphold and seek to protect the ideal of gender equality. These treaties, laws and conventions uphold gender equality, both as an intrinsic human right and as a fundamental principle to be safeguarded (Society for International Development, SID 2007). These conventions include: The Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW 1979), The Universal Declaration of Human Rights (1948), The Nairobi Forward Looking Strategies (1985), The Ottawa Declaration on Women and Structural Adjustment (1991), Harare Commonwealth Declaration (1991), The Dakar Platform for Action (1994), Commonwealth Plan of Action on Gender and Development (1995), the Beijing Declaration and Platform for Action (1995) and the Protocol on the African Charter on Human and People's Rights on the Rights of Women in Africa (2003).

The Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW) and other agreements like the Beijing Declaration and Platform for Action proposed and recommended the establishment of an international economic order based on gender equality and gender justice. All this was in the backdrop of feminist voices that were against Structural Adjustment Programmes of the International Monetary Fund (IMF) and the World Bank. There was a developing need to establish the interdependencies that exist between private and public budgets. Recommendations from International Women's Policies also paved the way for a kind of reasoning and approach that favoured the inclusion of gender concerns in the budgeting process.

In 1985 the Nairobi Forward Looking Strategies (NFLS) nations were encouraged to distribute national resources for the attainment of gender equality and also to recognise women's contributions to development and incorporate strategies to include women's participation; and, establish institutionalised mechanisms to address the needs of women, especially vulnerable groups of women. National resources had to be directed in a way that would enable and promote the participation of women at all levels and in all areas and sectors. The target was to promote women's economic opportunities and equal access to productive resources and to address the basic social, educational and health needs of women especially those living in poverty (Beijing Platform for Action, 1995 para 58). This convention also called upon governments and other actors to promote an active and visible policy of mainstreaming gender perspective in all policies and programmes so that before decisions are taken an analysis is made of how the intended plans affect men and women respectively (Beijing Platform for Action, 1995 para 164). The Declaration called for the integration of a gender perspective in the budgetary decisions on policies and programmes as well as the adequate financing of specific programmes for ensuring equality between men and women. Since the time of the Fourth World Conference on Women in Beijing, China, international interest in gender responsive budgets gathered further momentum. Five years after Beijing, the United Nations Millennium Project Taskforce on Gender Equality set out seven strategic priorities

to ensure that the goal of gender equality was met. Mentioned in that document was the need to ensure that government commitments towards gender equality received the requisite financial backing. This entailed the integration of the gender perspective in budgeting decisions on policies and programmes as well as the adequate financing of specific programmes for securing equality between men and women, boys and girls.

On the other hand there is a growing concern among governments to recognise the contributions that women make in the reproductive or domestic sphere of the care economy and the market economy. In most cases these roles are undervalued and invisible. There is also the need to promote women's leadership in the public and the productive spheres of politics, economy and society. Measures need to be put in place to move women from marginalization to empowerment. In every society there is an artificial separation of the public and the private sphere. This separation is false and it cheats women of the economic gain that they deserve. There is a gender neutral (actually gender blind), assumption which ignores the fact that budgetary impacts are often different and are unequal between men and women (Budlender and Sharp, 1998). This implies that action has to be taken to increase women's access to services, resources and rights. Progress towards women's full realisation of their rights needs monetary investment and a constant scrutiny of economic policies from a rights perspective. Accountability to women's rights needs to be translated into mobilising the necessary resources to meet the commitments made by the ratification of CEDAW (Hayzer, 2001).

### **A Government Budget**

Budlender (2004) defines a budget as the law, and like any other law the budget must be passed by parliament before it comes into effect. The budget is different from any other law in that without the budget law none of the other laws will work effectively. The government budget is the most comprehensive statement of a government's social and economic plans and priorities, that is, the budget indicates the levels and types of expenditure the government plans to make and the ways the government plans to make the expenditure (Elson, 2006). It is a financial translation of a government's priorities and policies (Sharp, 2007) and it shows where the money comes from and where it goes. Budgets determine how public funds are raised, how they are used and who benefits from them. This implies that the implementing commitment towards gender equality requires intentional measures to incorporate a gender perspective in planning and budgeting frameworks and concrete investment in addressing gender gaps. It is from a government budget that a government's commitments to gender equality and women's empowerment move from paper to practical policies (Sharp, 2007).

### **Gender Budgeting**

Gender budgeting is a method of budgeting that examines government budgets to determine how it impacts on women and men, girls and boys of different social and economic groups. It is an analysis of how governments raise and spend public money with the aim of securing gender

equality in decision making. This kind of budgeting works as a tool that enables gender analysis of budgets even at macro level (Byanyima, 2002). From this budgeting approach a gender perspective is factored into all steps of the budget process, that is, planning, drafting, implementing and evaluating so as to ensure that budget policies take into consideration the gender issues in society and neither directly or indirectly discriminate against either women or men (Reina, 2010). These are not separate budgets for men and women, but they are an attempt to disaggregate the government's mainstream budgets according to its effect on men and women. Gender responsive budget initiatives have an object of exposing the gendered aspects of macro and micro economic perspectives. Gender budgeting is an application of gender mainstreaming in the budgetary process and it can be done by government or civil society, at national or local levels. It may cover the whole budget or selected sectors.

### **Guiding Principles for Gender Budget Analysis**

In doing gender budget work it is helpful to keep in mind that there are two principles that are key to such kind of an activity. Hayzer (2001) states that there are two principles that are strongly related to the unvalued social reproductive roles that are mainly done by women in most societies. These principles are:

#### **Assessment on an Individual As Well As Household Basis**

It is important to assess the budget from the point of view of poor households as compared to rich households. Within households, it is important to assess the budget from the point of view of individual men and women, recognising that although households share the same resources; this is often done in ways that are incomplete and inequitable. Only if budgets are informed by individual as well as household assessment of likely impacts of tax and expenditure can women be treated as citizens in their own right and not merely as dependants of men. This will ensure that the budget is not based on the inaccurate assumption that all income coming into the household is pooled and equally shared by all members in the household.

#### **The Systematic Recognition of the Contribution of Unpaid Work**

The extent to which a country achieves its social and economic objectives depends not only on the amount of paid work its people do but also on the amount of unpaid work its people do. Unpaid work refers to caring of family members and neighbours and upon the amount of free time people have for leisure and for civic activities. Unpaid care work is still unequally shared between men and women in most countries and this is one of the major obstacles to equality in paid work and to the full development of the talents of both men and women. A key dimension of a budget's impact on equality is the impact on the amount of paid care work that has to be done. The information about unpaid care work is provided by time use surveys (Hayzer, 2001).

## **Gender Equality**

This refers to a situation when men and women have equal conditions for realising their full human rights and for contributing to, and benefiting from, economic, cultural and political development. It is equal valuing by society of the similarities and the differences of women and men and the roles they play. It is based on women and men being full partners in their home, their community and their society. Gender equality starts with equal valuing of girls and boys (Osagi, 2001). Gender equality implies that the interests, needs, and priorities of both men and women are taken into consideration with the recognition of the diversity of the different groups of women and men which brings in equal empowerment and equal participation for both men and women in all spheres of public and private life. Equality between men and women is seen both as a precondition for and an indicator of sustainable people centered development (Osagi, 2001). Gender equality means that women and men should have the following:

- Equal rights and responsibilities;
- An absence of discrimination between men and women;
- A realization that equality does not mean sameness;
- Women and men must have the same intrinsic value;
- Women and men are equally valuable to society (Osagi 2001).

## **The Relationship of Gender Budgeting and Gender Equality**

Researchers and advocates of Gender Responsive Budgeting (GRB) initiatives argue that public resources should be allocated in a way that recognizes the different roles that women and men play in the economy. This will expose the different needs and constraints they have and it will highlight the importance of the 'care economy' which is dominated by women's unpaid work. GRB advocates argue that women and men play important roles in the economy but they are not equally remunerated for their labour. Gender budgets try to highlight the very definite but different contributions women and men make to the economy and calls for a more equitable sharing of benefits from the national budget. In most cases the way national budgets are formulated ignores the different, socially determined roles, responsibilities and capabilities of men and women. These differences are generally structured in a way that leaves women at a disadvantage in society by creating inequality gaps. It is the role of the gender responsive budgets to narrow those gaps by creating ways of recognising, counting and rewarding women's unpaid labour (Sharp, 2007).

GRB lays stress on prioritising the areas of expenditure incurred to maximise the visibility of women's unpaid work in particular sectors. The unpaid care work done by women includes water and fuel collection, caring for the children and the sick among other duties. The unpaid care work done by women accounts for a major contribution in the economics of a nation. This kind of budgeting can bring to light the effort of women in running an economy and attaining economic efficiency by including gender equity in budget performance indicators. The bulk of the public expenditure and policy concerns lies in sectors like power, defence, petroleum, transport among

others and the implications for women in these sectors are not recognised or identified. It is increasingly being felt that unless gender concerns are mainstreamed in these sectors, public expenditure will always be skewed disadvantageously towards women. Hence there is an imperative need for gender mainstreaming as a natural outcome of gender budgeting.

A variety of tools can be utilised for a gender sensitive analysis of budgets. In this paper Diane Elson's tools for a gender –sensitive analysis of budgets will be discussed in an effort to show how gender budgeting work helps in narrowing social and economic gaps that exist between men and women.

Source of the information on the following tools: Hayzer, (2001), *Gender budget Initiatives, Strategies, Concepts and Experiences; Common Wealth Secretariat.*

### **Tool: 1 Gender Aware Policy Appraisal**

This is the analysis of the policies and programmes funded through the budget which seeks to ask, 'In what ways are the policies and their associated resource allocations likely to reduce or increase gender equality.' Government budgets like many other economic policies have hitherto been perceived as 'gender neutral' policy statements. Expenditure and revenue are specific in terms of financial aggregates and the impacts of categories or sub categories of expenditure or revenue are judged largely on their impact on the overall budget deficit or surplus. The absence of the references to women or men is judged to be evidence of gender neutrality (which is actually gender blindness). Different revenue raising measures and public expenditure allocations impact men and women differently because of socially determined roles that they play in the economy whether as contributors to economic output and social reproduction or as beneficiaries of public expenditure.

A good example for this is the Zimbabwean land Reform programme .Men who constitute 48% of the population in Zimbabwe managed to get 80% of the land and women only got 20% .Due to legal restrictions on women and land ownership rights, women did not benefit much .Those women who benefitted got small plots with poor soils or poor facilities. This was a similar situation to the South African Land Reform Programme. To address the disparity the South African Department of Land Affairs started integrating gender concerns into its monitoring and evaluating of the Land Reform programme and a gender training programme for staff was put in place.

### **Tool: 2 Gender Disaggregated Public Expenditure Incidence Analysis**

The tool estimates the distribution of budget resources among males and females by measuring the unit cost of providing a given service and multiplying that cost by the number of units used by each group. Public spending in any sector in most cases is assumed to be distributed equally across the beneficiary population whether national, provincial or municipal. In most cases equal distribution of resources does not occur especially among the poor compared to other income groups, in rural areas compared to urban areas or among females compared to men .The potential bias can only be determined through the collection of data ,in this context, data specific to gender impacts.

In cases of poor households girls and women bear the brunt of the raising food deficit which in most cases is reflected by high levels of malnutrition among preschool and school girls and also the declining birth weights of babies born to low income mothers.

### **Tool: 3 Gender Disaggregated Beneficiary Assessment**

Using this tool the actual or potential beneficiaries of policies are asked to assess the extent to which public spending is meeting their needs, This can be done through opinion polls, attitude surveys or group surveys and group interviews.

In 1996 the Women's International League for Peace and Freedom initiated a Women's Budget Project in which they compared various defence related programmes to social welfare expenditures. The project proposed cuts in military spending and outlined the way in which such savings could be invested to benefit women, including employment and training programmes, campaigns against gender based violence and services for the elderly, the majority of whom were women.

### **Tool: 4 Gender Disaggregated Analysis of the Impact of the Budget on Time Use**

This is the calculation of the link between budget allocation and their effects on how household members spend their time. Social reproduction roles bring about costs of caring for ourselves, our children and other dependants. These costs include direct expenditures on behalf of dependants such as children, the sick, the disabled and the elderly along with the costs of time devoted to the care of these individuals and to the daily maintenance of families and community networks. Social reproductive roles have a direct link to the market economy. Even though important developments have been realised in the form of family friendly policies offered through budgets including family tax credits, child benefits and single parent allowances, in some countries, yet the impact of budgetary policy on social reproduction has been largely negative through reductions in social expenditure and/or the introduction of user fees for social services.

### **Tool: 5 Gender Aware Medium Term Economic Policy Framework (MTEPF)**

This is used to assess the impact of economic policies on women focusing on aggregate fiscal monetary and economic policies designed to promote globalisation and reduce poverty. This tool relates to the need for participation in budgeting that is the consultation and the involvement of various stakeholders (including local government authorities, traditional rulers, civil society organisations, non-governmental organisations, community based organisations and donor agencies). This approach to budgeting can be implemented through the following:

- Involvement of beneficiaries and affected groups in the design and implementation of policy programmes and projects;
- Decentralization of financial authority and the empowerment of local communities and
- Co-operation with key stakeholders.

In South Africa the government invited members of the Women Budget Initiatives to address a workshop on the development of the Medium Term Expenditure Framework (MTEF). This signaled the willingness by the Ministry of Finance to engage into gender equality issues. In Tanzania and Zimbabwe the Ministries of Finance are seeking ways of integrating gender concerns into the MTEF.

### **Tool: 6 Gender Aware Budget Statement**

This is a government report that reviews the budget using some of the above tools. It summarises its implications for gender equality with different indicators such as the share of expenditure targeted to gender equality, the gender balance in government jobs and the share of public expenditure used mainly by women. This is a statement or report from public portfolios on its audit of policies, programmes and related budgets.

The purpose of bringing a gender perspective to the budget is to ensure that budgets and associated economic policies address the needs of women and men, girls and boys of different backgrounds equitably, and attempt to narrow any social and economic gaps that exist between them (Sabir, 2001). This has the aim of influencing policy decisions and helps come out with gender sensitive budgets in a country. The importance of gender sensitive budgets can be highlighted by the following findings:

- Research on agricultural productivity in Africa shows that by reducing gender inequality in the provision of agricultural inputs and education, yields obtained by women farmers could raise by 20% (Saito and Spurling, 1992 in Sabir 2006);
- Research on economic growth and education shows that everything else being equal countries in which the ratio of female to male enrolment in elementary education is less than 75% can expect levels of GNP that are roughly 25% lower than countries in which there is less gender disparity in education (Hill and King, 1995 in Sabir 2006);
- Research on gender inequality in the labour market shows that eliminating gender discrimination in occupation and pay could increase not only women's income but also national income (Tzannotos, 1991 in Sabir 2006);
- Gender inequality also reduces productivity of the next generation, while the world bank reports mounting evidence that increases in women's well being yields productivity gains in the future (World Bank, 1995 in Sabir 2006);
- Women's time burdens are an important constraint on growth and development, women are an over-utilized, not an under-utilized resource. The benefits of reducing this gender based constraint can be considerable. For instance, a study in Tanzania shows that reducing such constraints in a community of small holder coffee and banana growers increases household cash incomes by 10%, labour productivity by 15% and capital productivity by 44% (Tibajuka, 1994 in Sabir 2006).



The above analysis demonstrates that gender budgeting helps in bringing out a country's commitment towards removing gender inequalities in the provision of and access to essential social and economic services provided by the state. Budget analysis has attracted much attention in developing countries as a potential accountability tool. Matching the government's policy commitments to women and girls with actual resource allocations is one of the benchmarks of government's accountability (Sharp and Broomhill, 2002). Progress reports in these initiatives enhances the accountability function of gender budgets by specifying the level of funding for the broad areas of childcare, education and training, women at home aged care etc. From the point of view of women and the poor, local level budget analysis auditing contribute to more gender and poverty sensitive development planning and policy implementation. Gender budgets provide a means of monitoring and reviewing inputs, outputs and outcomes that would otherwise go unmonitored by traditional government's budgets (Sharp and Broomhill, 2002). These exercises also facilitate the collection of new data with the potential to introduce new assessments of progress. The information generated in the budget process could be used to identify gaps in policies, programmes and resource allocations. In their most developed form some of the gender budget exercises enabled government agencies to do the following:

- Examine their stated policies and assess their relevance to women's social and economic status;
- Identify gender indicators of outputs and outcomes for example the number of women or men beneficiaries in the programmed;
- Specified resources allocated ;
- Indicate changes planned in the forthcoming year.
- Make an easy analysis of the impact of public spending patterns on different social groups such as the poor, women, children and specific socially excluded groups such as minority ethnic groups and disabled people. Differences in the time use patterns of different social groups get to be more visible and can become more salient in the public sector's efforts to respond to the constraints and needs of these groups
- Mis-spending both in the sense of spending in inappropriate areas, on non-priority social groups or in the sense of plain corruption becomes much easier to identify. (Sharp and Broomhill, 2002)

Gender budgeting is becoming an important tool, making it possible to measure the impact of public policies on citizens of different sexes and to restructure revenues and spending so as to reduce socio-economic inequality between men and women (UN-Women, 2010). This kind of budgeting increases the effectiveness of both policies and programmes by providing a way to assess whether the stated objectives have been achieved (Reina, 2010). Gender responsive budgeting helps people to understand and illustrate the existence of inequality in budgetary impacts on women compared to men. Practicing gender budgeting is essential if countries, regions and municipalities are not to

continue to assume the gender neutrality of their budgets which in reality are often 'gender blind' and thus inadvertently cause further gender inequalities.

The United Nations Development Fund for Women UNIFEM (2008), recognises the timeliness and the importance of using gender responsive budgeting as a powerful and innovative tool for advancing gender equality and translating commitments into concrete actions. Gender responsive budgeting strengthens democratic governance and they also promote women's human rights by supporting policy planning and budgeting processes to incorporate a gender perspective. . Gender responsive budgets can be used to enforce and monitor human rights. This is done by putting in place strategies such as running training workshops on Gender responsive budgeting and applying the tools of gender budgets analysis. It is also important to note that budgetary allocations can change the way human rights are considered and respected (Reina, 2010). For example, education is critical to poverty alleviation and it is also a fundamental human right so gender responsive budgets will enable monitoring of the processes to achieve these fundamental human rights. As a general benchmark, it is recommended that men and women, boys and girls benefit equally (Reina, 2010).

Gender budget work is also important in that it is fair and just so it promotes good governance. Schiavo-Compo and Sundaram (2001) identified the four pillars of good governance in government as transparency, accountability, predictability and participation. It aims at ensuring that public resources are distributed in an equitable fashion which promotes gender equality. There is a growing understanding that macro-economic policy can contribute to narrowing or widening of gender gaps in terms of economic resources, power, education and training, health and time use.

Gender budget initiatives are diverse, not the ideology of "one size fit all" (UNIFEM, 2008). They may be organised by officials and ministers by elected representatives or by researchers and civil society organizations .Members of these groups interact in both formal and informal ways They may focus on national ,regional or local budgets .Activities may cover the whole budget or selected areas or departments which are of particular importance for gender equality. The underlying aim is to mainstream gender in ministries and programmes that think of themselves as gender neutral and do not pay attention to their gender impact. (UNIFEM, 2008).

## **GRB INITIATIVES IN COUNTRIES**

Work on gender responsive budgeting started in Australia in 1984. Budgets were taken as essential instruments for promoting gender equality. Much work has been written about the Australian experience but for the purposes of this paper GRB initiatives from Zimbabwe, Rwanda Mozambique and Tanzania will be discussed.

## **Zimbabwe**

The Zimbabwean initiatives started as a budgeting project of the Gender and Economic Reform in Africa (GERA). By mid-1999 the team had done preliminary fieldwork in the form of beneficiary assessments in rural and urban communities on the actual and potential benefits people saw from the national budget process. In 2001 the Women's Action Group (WAG) campaigned for the inclusion of gender concerns in the year's budget. Then there was the creation of the Gender Forum which was a platform that was used by gender specialists to lobby for gender responsiveness in the 2002 budget process. In 2007 the Women's Resource Centre and Network (ZWRCN) launched gender budgeting and women's empowerment programme and it marked the Zimbabwe Government's formal commitment to applying gender budgeting within its current Results Based Budgeting (RBB). A memorandum of understanding was drawn up between ZWRCN and the Ministry of Women Affairs Gender and Community Development (MWAGCD). This signaled the partnering of different stakeholders in government and civil society to enable engendering of the national budget and policies. The following are the positive developments from these Zimbabwean efforts:

- Gender focal persons were trained on how to use the gender budgeting tool guide;
- Engendering of The Ministry of Finance's call Circular using the guidance from gender focal persons;
- The formation of the Zimbabwe Gender Budgeting Network (ZBGN) which targets the clarification of matters pertaining to accountability and transparency of public finances (Adebanjo, 2009).

## **Rwanda**

Following the establishment of a UNIFEM supported gender desk in the Rwanda Parliament a seminar on GRB work was organised (Budlender, Elson, Hewitt and Mukhopadhyay, 2002). In 2003 GRB initiatives started in Rwanda. This was made possible by a comprehensive gender mainstreaming programme championed by the then Ministry of Gender and Family Promotion with the department for International Development and the Government of the United Kingdom being the chief donors. The main objective of the programme was to integrate gender equity into the country's development agenda. From all these development the achievements that the nation of Rwanda has realised are:

- The constitution upholds the rights of all the people of Rwanda as equal without prejudice adhering to the principles of gender equality and complementarity to national development.
- It also affirms that women should hold a minimum of 30% of posts in government decision making positions.
- Guided by the Millennium Declaration especially Goal 3 the nation of Rwanda is aiming at attaining gender equality of women as a prerequisite for sustainable development.
- In her 2020 vision the nation of Rwanda aims at updating and adapting laws for them to be gender progressive, supporting education for all, eradicating all forms of

discrimination, combating poverty, promoting female presence in associate and cooperative networks and generalizing training and information regarding gender and population issues (Budlender ,et al 2002).

The Rwandan National Gender Policy aims at using the gender approach as a national planning tool and the promotion of gender equality .This policy is key in the development of a gender responsive social and legal framework to facilitate gender equality in all areas of public life, full contribution of women to the national development process and it promotes a framework for exchange and partnership between all key players involved in the promotion of the status of women.

### **Mozambique**

In this country GRB work helped in addressing gender equality gaps in the country's poverty reduction strategy. The Swiss Development Corporation, UNIFEM and UNDP were the key donors. A Gender Special Interest Group was established and it aims at mainstreaming gender in the government budget. In 1998 the Ministry of Planning and Finance(MPF) initiated a gender-sensitive budget The sectors of Education, Health, Social Welfare, Labour and Agriculture have shown significant progress in engendering their budgets.

### **Tanzania**

The Tanzanian example is considered as one of the success stories of GRB work in Africa. This is due to the following reasons:

- There is commitment to the initiative at the highest level of government exemplified by the involvement of the Presidency, the Ministry of Finance and the Planning Commission;
- The Government of Tanzania has directed some six ministries to formulate guidelines for mainstreaming gender into their budgets with the intention of eventually extending the initiative to all the ministries and departments in the country;
- Guidelines; albeit not perfect, for the eventual mainstreaming of gender into Tanzanian national budget have already been formulated;
- Capacity building for budget officers has been initiated and several budget officers trained;
- The importance of gender disaggregated data is recognized by the government and all those involved in incorporating gender concerns into plans ,programmes and implementation processes

Source: *Compendium of best practices on gender mainstreaming. Engendering National Budgets: The Case of Tanzania; Economic Commission For Africa.2001:5-6*

## CONCLUSION AND WAY FORWARD

Gender responsive budgeting tracks how budgets respond to gender equality and women's rights requirements as it is stated in international conventions declarations and treaties. It is not all about women's budget. It is the mainstreaming of gender in the budgeting process with the main goal of gender equality. This is mainly done with the purpose of raising awareness and the understanding of gender issues and impacts of budgets and policies on men and women and other social groups in the society. It also helps in making governments accountable for their budgetary and policy commitments to gender equality. In the gender analysis of budgets it is important to consider the impacts of budgets on individuals and on households and there is also need to recognise the contribution of unpaid care work done by women. In response to the international call to gender equality, many nations have embarked on GRB work. Most of these efforts have not been in vain despite inevitable challenges that vary from one nation to the other and in a majority of cases donor agencies like UNIFEM, CIDA and UNDP provide donor facilities. Due to a number of challenges and the complex nature of gender inequality, advocates for gender budget work celebrate the achievements made to date and still hope that more can be done as nations continue to value gender budgeting work as an essential tool towards global gender equality.

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