



Consortium on Gender, Security & Human Rights

Gender Responsive Budgeting & Gendered Public Finance

Bibliography with Abstracts

2017

The **Consortium on Gender, Security and Human Rights** created this bibliography to provide a guide to the landscape of research-based knowledge on gender responsive budgeting and gendered public finance. Our goal is to provide the policy, activist and scholarly communities with access to the findings of academic research, as well as to curate a selection of the extensive and valuable resources produced by policy agencies and international organizations.

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Gender Responsive Budgeting (GRB) is a gender mainstreaming tool used to make gender-sensitive budget analyses and to formulate gender-sensitive budgets and policies. Sometimes also known as “Gender Budgeting,” Gender Responsive Budgeting is a “strategy premised on the idea that budgets are not gender neutral and that the choices governments make about how to raise and distribute resources can reinforce, maintain or reduce gender inequality” (Elson 2012).

GRB should be understood as only one part of a larger topic, which is **Gender and Public Finance**. Public finance refers to the ways in which government generate, allocate and spend funds. It is crucial that aspects of public finance beyond budgeting be subjected to the same kinds of feminist analytic curiosity that has productively illuminated budgeting. The implications of linking public finance and gender are wide and deep, from opening more acute ways of thinking about post-conflict reconstruction or financing for development, to deconstructing unpaid labor. We hope that this bibliography, which includes the few sources we could find that treat both GRB and Gender and Public Finance as a whole, will be taken as a starting point for researching these intricate questions.

Section I of this bibliography provides a guide to the academic literature on GRB and on Gender and Public Finance. However, much of the literature on GRB comes from the policy realm, created or commissioned by institutions such as the United Nations, the World Bank, and the International Monetary Fund, so we include some key pieces of the policy literature in Section II. The reader will note that a substantial number of the authors who work in this field are represented in both sections.

Rather than an exhaustive list of sources pertaining to the field, this bibliography is a curated resource meant to introduce readers to both the key concepts of and critical approaches to GRB and Gender and Public Finance. Throughout, resources that are especially useful as introductions to the topic are indicated with two asterisks (**).

This bibliography was created by the **Consortium on Gender, Security and Human Rights**, as part of the **Feminist Roadmap for Sustainable Peace (FRSP) project**. The FRSP starts with the perception that postwar transitions and the sustainability of peace itself are often undermined by transnational political economic actors and processes. Its goal is to provide: forward-looking expert knowledge of those processes; analyses of their impacts on gender relations and other structural inequalities underlying armed conflicts; and recommendations for how to engage and modify those processes to be more supportive of the societal transformations critical to building gender-equitable, sustainable peace. Topics addressed in the FRSP include, *inter alia*: the economic recovery policy prescriptions of international financial institutions; extractives; land rights, large scale land acquisition and land grabbing; infrastructure reconstruction; and climate disruption.

Consortium Affiliated Researcher Kade Finnoff and Consortium interns Jacqui Daigneault, Lilah Greenberg, Abigail Millard, Brittany Dhooge, Marium Sultan, and Anouk Versavel undertook the research for this bibliography, with additional contributions from Jessica Tueller and Consortium staff members. If you are familiar with resources that you think should be included in the next draft of this bibliography and/or in the Consortium’s Research Hub, please send us the citation, and, if possible, the pdf. Resources can be submitted through our website at: <http://genderandsecurity.org/projects-resources/bibliographic-resources>.

I. Academic Resources

Adeyeye, M.M., C.A.O. Akinbami, and A.S. Momodu. 2011. "Adapting Gender Budgeting Support Framework in Nigeria: Policy Issues and Options." *Gender and Behavior* 9 (1): 3592–611.

Abstract:

Gender relevance in national planning and development cannot be overemphasized. In Nigeria, women are responsible for about 50% of the labor force in Agriculture and over 70% of the nation's food supply, yet their contributions to the economy are rarely acknowledged. Studies indicate that there is need for governments at national level to make efforts to systematically review how women benefit from public sector expenditure and adjust budgets to ensure equality of access especially in rural areas. This paper therefore attempts to examine policy issues and options needed to adapt a comprehensive easy accounting system for gender budgeting framework to measure implementation of national budgets for national development agenda. Being a perspective paper, various approaches of mainstreaming gender issues, where they exist; into national development programs were reviewed. In order to properly direct national resources to the achievement of equity and gender specific program in the country, the process of 'engendering budget' or gender mainstreaming was employed. Preliminary findings indicate that despite the involvement of Nigeria in four international conventions, Nigeria is yet to adequately mainstream issues of gender into her national budgeting framework. It was also observed that challenges of adapting an easy accounting framework is more of a political will of those in government and the implementing agencies involved. The paper concludes that further studies need to be initiated and advocacy groups have to enlighten policy makers of the relevance of allowing easy to measure accounting framework to track implementation and/or lapses of yearly budgetary provisions viewed with gender perspective. (*Abstract from original source*)

Keywords: women; gender; budgeting; accounting; framework; policy

Austen, Siobhan, Monica Costa, Rhonda Sharp, and Diane Elson. 2013. "Expenditure Incidence Analysis: A Gender-Responsive Budgeting Tool for Educational Expenditure in Timor-Leste?" *Feminist Economics* 19 (4): 1–24.

Abstract:

Gender-disaggregated expenditure incidence analysis (EIA) is a tool for assessing the gender responsiveness of budgets and policies. However, to date there has been a limited take-up of gender-disaggregated EIA in policy and budget decision making. Using data from the 2007 Timor-Leste Living Standards Survey (TLLSS) and interviews and discussions with stakeholders, this paper conducts an EIA of expenditures on public schools and discusses the effectiveness of this analysis as an input into budget decision making. While gender-disaggregated EIA can assist in identifying gender gaps, its potential can only be fulfilled when combined with additional gender analysis and supported by a deep understanding of budget decision-making processes and the actors involved. The gender-disaggregated EIA of Timor-Leste's educational spending

confirmed its usefulness as an indicator of inequalities in educational expenditure. However, a range of political, cultural, and technical barriers constrains the use of gender-disaggregated EIA in policy and budget decision making. *(Abstract from original source)*

Keywords: expenditure incidence analysis; gender-responsive budgeting; Timor-Leste; gender

Bamanyaki, Patricia A., and Nathalie Holvoet. 2016. "Integrating Theory-Based Evaluation and Process Tracing in the Evaluation of Civil Society Gender Budget Initiatives." *Evaluation* 22 (1): 72–90.

Abstract:

Over the last two decades, gender-responsive budgeting has gained prominence as an effective tool for governments to fulfil gender commitments and the realization of women's rights. To date, however, limited empirical evidence exists of the impact and effectiveness of gender budget initiatives. This article proposes and demonstrates the integration of theory-based evaluation and process tracing to examine the effects of local-level civil society-led gender-responsive budgeting on maternal health service delivery in Kabale District, rural Uganda. It involves four steps: explicating the program theory linking the gender budget initiative to the intended outcome; theorizing the underlying causal mechanism; making case-specific predictions of observable manifestations of the mechanism; and testing the empirical evidence using Bayesian logic to make causal inferences about the effects of the civil society gender budget initiative on maternal health service delivery. This approach strengthens our confidence in the inferences made about causality and the effects of gender budget initiatives. *(Abstract from original source)*

Keywords: gender-responsive budgeting; local-level; maternal health; process tracing; theory-based evaluation

****Banerjee, Nirmala, and Maithreyi Krishnaraj. 2004. "Sieving Budgets for Gender." *Economic and Political Weekly* 39 (44): 4788–91.**

Abstract:

Gender budgeting exercises attempt to assess how far prevailing gender-based biases are incorporated into budgetary exercises. Such analyses also provide women with vital information regarding the contents and focus of existing government policies. The aim is to promote greater transparency and enhance democracy. After the late 1990s, when gender budgeting exercises were first set in motion, such exercises have quickly come into vogue and many scholars have undertaken them. This period has also been marked by shifts in economic policies, especially in developing countries. Reforms in the name of development that have had a pernicious effect on women have been implemented. Recent studies in India have looked at the many well-intentioned public schemes that have failed to achieve significant results. The set of papers included in this review illustrates the progress made so far. While there is still need for crucial interaction

between analysis and the structures of gender that currently exist in society as well as with the elements necessary for transforming gender relations, these efforts, as presented here, are a step towards opening a meaningful dialogue with policy-makers to make them appreciate exactly what it is that women want and in what form. (*Abstract from original source*)

Budlender, Debbie. 1997. “The Women’s Budget.” *Agenda*, no. 33, 37–42.

No abstract available.

Summary:

Public spending goes little further than last year in reaching the poorest majority—black women. Debbie Budlender critically reviews planned Government expenditure in the 1997/8 budget through a gender lens. (*Summary from Taylor & Francis*)

Budlender, Debbie. 2000. “The Political Economy of Women’s Budgets in the South.” *World Development* 28 (7): 1365–78.

No abstract available.

Summary:

Soon after the democratic elections of 1994, South Africa embarked on its first women's budget exercise, a collaborative venture between nongovernmental organizations and the South African parliament. Some time later the South African government initiated its own exercise in gender analysis of the budget. The South African initiative has attracted a lot of interest from around the world. In a number of other countries governments and civil society players have embarked on gender analysis exercises, often with strong support from international donors. This paper discusses the ways in which these exercises can assist in addressing gender issues, as well as some of the tensions involved. (*Summary from original source*)

Budlender, Debbie. 2002. “Gender Budgets: What’s in it for NGOs?” *Gender & Development* 10 (3): 82–7.

Abstract:

Over the last seven years, there has been increasing interest in gender budget work worldwide. Over 50 countries have had gender budget initiatives of one sort or another. There are, however, big differences between the initiatives in different countries. In particular, in some cases the initiatives have been located inside government; in other cases in Parliament; and in yet others within civil society. This article discusses what gender budgets entail, and why non-governmental organisations (NGOs) might be interested in engaging in them. (*Abstract from original source*)

Budlender, Debbie. 2006. "Expectations Versus Realities in Gender-Responsive Budget Initiatives." In *Gender and Social Policy in a Global Context*, edited by Shahra Razavi and Shireen Hassim, 322-39. New York: Palgrave Macmillan.

Abstract:

The quote above and similar quotes from other reports give either implicit or explicit indications of the ambitious expectations that the gender-responsive-budgeting (GRB) idea evokes. The key question addressed in this chapter is: How does what GRB initiatives have done in practice compare with the claims and expectations about what they can achieve? In asking this question, the chapter does not aim to detract from what has been achieved. Instead, it attempts to bring some realism into the discussion, planning and assessment of these initiatives. The chapter also stresses that different initiatives have different objectives and different outcomes which depend on context, who is involved, and a host of other things. There is therefore no single 'correct' approach. (*Abstract from original source*)

Keywords: civil society; political participation; macroeconomic policy; national parliament; international financial institution

Çağatay, Nilüfer. 2003. "Gender Budgets and Beyond: Feminist Fiscal Policy in the Context of Globalization." *Gender & Development* 11 (1): 15–24.

Abstract:

Macro-economic theories and macro-economic policies in general, and fiscal policies in particular, are seldom, if ever, gender-neutral. Since the mid-eighties, gender budget analysis, which has been undertaken in many countries, has been a key strategy to challenge macro-economic theorizing and policy-making. Such initiatives, along with a variety of pro-poor budget initiatives, constitute the major challenge to the prevailing fiscal policy stance in many countries. The purpose of this paper is to discuss the changes in the fiscal policy stance in the context of liberalization and globalization in order to draw out their implications for social inequality, especially gender inequality. The article ends by discussing a variety of policy advocacy positions open to feminist activists, to build on the work of gender budget initiatives. (*Abstract from original source*)

Çağatay, Nilüfer, Diane Elson, and Caren Grown. 1995. "Introduction." *World Development* 23 (11): 1827–36.

No abstract available.

Summary:

"This issue grew out of the efforts of feminist economists to go beyond analyses of the gendered effects of adjustment and to demonstrate the relevance of gender as an analytical category in macroeconomics. Our aim is to bring a gender lens to macroeconomic discourse conducted at four different levels: conceptual frameworks;

formal models; empirical research such as historically informed country case studies and comparative cross-country statistical analysis; and diagnosis of macroeconomic problems and formulation of policies to remedy them. This project draws on the resources of heterodox macroeconomics and feminist analysis. Heterodox macroeconomists focus on institutions, class-based social hierarchies, and the specific country context in their analysis of macroeconomic problems. Feminist analysis emphasizes gender in addition to class and race. It aims at presenting alternative visions of economic processes and using these visions to transform economic and social life so as to reduce gender, race, and class inequalities and promote the expansion of people's capabilities to lead satisfying lives" (Çağatay et al. 1995, 1827).

Çağlar, Gülay. 2010. "Multiple Meanings of Gender Budgeting: Gender Knowledge and Economic Knowledge in the World Bank and UNDP." In *Gender Knowledge and Knowledge Networks in International Political Economy*, edited by Brigitte Young and Christoph Scherrer, 55–74. Germany: Nomos.

No abstract available.

Summary:

"This chapter aims at explaining these differences by drawing on an interpretative policy analysis framework: I put forth the argument that international organizations construct the object of political intervention and, thus, of gender budgeting, depending on how they interpret the policy problem to be solved. I further argue that these interpretations are deeply rooted in the organizations' background knowledge about the interrelationship between gender and economic issues. This background knowledge is both scientific *and* normative in nature. In my analysis I refer to so called "gender knowledge (Andresen/Dölling 2005) and economic knowledge in order to explain how different meanings are assigned to gender budgeting. In the following I begin by illustrating the context within which the idea of gender budgeting has gained international popularity. I identify three factors that have promoted the spread of the idea in the 1990's, namely a) knowledge-based feminist policy advocacy supported by feminist economists, b) the Fourth World Conference on Women of the United Nations (UN) held in Beijing and c) the discursive shift from the Washington Consensus to the Post-Washington Consensus. Secondly, I delineate what feminist economists, the UNDP and the World Bank mean when they refer to the idea of gender budgeting. I show that gender budgeting comprises different policy approaches, depending on which meaning is assigned to it. Thirdly, referring to the political science of knowledge (Nullmeier/Rüb 1993, Nullmeier 1993) and post-structural approaches to policy analysis (Gottweis 2003, Hajer 2006), I explain the reasons for the multiple meanings of gender budgeting" (Çağlar 2010, 56).

Costa, Monica. 2017. *Gender Responsive Budgeting in Fragile States: The Case of Timor-Leste*. Abingdon, UK: Routledge.

No abstract available.

Summary:

Gender-Responsive Budgeting in Fragile States: The Case of Timor-Leste uses the Timor-Leste case to investigate whether gender equality reform can be adopted at the same time as establishing economic and institutional fundamentals. While some may have thought that the adoption of GRB strategy in 2008 was premature, Monica Costa argues that GRB initiatives have contributed to budget accountability and transparency, and ultimately improved policy and budget processes and decisions. This multi-disciplinary analysis of a decade of GRB demonstrates why GRB is important to inform the debate on state fragility-resilience and argues that fragile states cannot defer gender equality in the name of getting the economic and institutional basics right.

While a growing number of fragile states have taken steps to make their budget more gender responsive, questions remain for economists and policy makers about what can be achieved, and how. *Gender Responsive Budgeting in Fragile States* is the first international publication on GRB in fragile state contexts and will be of interest to researchers, upper level students, policy makers and NGOs with an interest in policy, economics, gender and development. (Summary from Routledge)

Costa, Monica, Marian Sawer, and Rhonda Sharp. 2013. “Women Acting for Women: Gender-Responsive Budgeting in Timor-Leste.” *International Feminist Journal of Politics* 15 (3): 333–52.

Abstract:

In the new country of Timor-Leste, women constituted in 2011 32 per cent of the parliament, a relatively high figure in the world and in the region. But to what extent has the presence of women in parliament contributed to progress towards gender equality? In this article we argue that the passage of a parliamentary resolution on gender-responsive budgeting in Timor-Leste was an act of substantive representation, and we draw on a range of data to examine what made it possible. We find that while ‘newness’, international norms, women’s movement unity, women’s machinery in government and parliament and networks linking them were important, it was the development of a cross-party parliamentary women’s caucus that was crucial to success. The role of gender-focused parliamentary institutions in supporting critical actors has rarely been examined in the literature on substantive representation. This is in contrast to the rich literature on institutions such as women’s policy agencies. Our study suggests that more focus on parliamentary institutions is needed to discover what enables women parliamentarians to become critical actors. (Abstract from original source)

Keywords: gender-responsive budgeting; substantive representation; Timor-Leste; women’s parliamentary caucus

Das, Subrat, and Yamini Mishra. 2006. “Gender Budgeting Statement: Misleading and Patriarchal Assumptions.” *Economic and Political Weekly* 41 (30): 3285–8.

No abstract available.

Summary:

“The gender budgeting statement presented in the union budget for 2006-07 covers a significant number of ministries/departments and is hence a welcome step. However, many of the figures given in the statement reflect highly questionable assumptions, which on the one hand are unjustifiable and on the other quite patriarchal” (Das and Mishra 2006, 3285).

Debusscher, Petra, and An Ansoms. 2013. “Gender Equality Policies in Rwanda: Public Relations or Real Transformations?” *Development and Change* 44 (5): 1111–34.

Abstract:

This article examines Rwanda’s gender equality policies with the intention of contributing to the ongoing debate in the literature on the meaning of gender equality initiatives in authoritarian states. The article evaluates the transformative potential of Rwanda’s gender equality policies with reference to deep-rooted societal norms and practices within which gender inequalities are embedded. To this end, the article draws on in-depth interviews conducted in Rwanda with a range of stakeholders, as well as on documentary research. It explores the factors informing the Rwandan commitment to gender equality, and the positive developments this has brought about, before identifying five trends that threaten the transformative potential of Rwandan gender equality policies. The authors conclude that while a strong political will and target-driven policies offer opportunities for promoting gender equality, the transformative potential is jeopardized by the dominance of an underlying economic rationale; the neglect of the ‘invisible labor’ of women; the formalistic implementation of gender policies and their focus on quantitative results; the limited scope for civil society voices to influence policy; and the lack of grassroots participation. (*Abstract from original source*)

Elson, Diane. 1998. “Integrating Gender Issues into National Budgetary Policies and Procedures: Some Policy Options.” *Journal of International Development* 10 (7): 929–41.

Abstract:

The national budget generally has different implications for women and men, but it is put together without consideration of gender equality. Tools are being developed to integrate gender analysis into appraisal of delivery of public services, composition of expenditure and revenue, and overall budget strategy. A gender-aware budget statement can indicate the extent to which the budget is gender-balanced, and be used to monitor resource allocations and outcomes. The Commonwealth Secretariat is facilitating a pilot project to explore the practical use of some of these tools in preparation and presentation of the budget in South Africa, Sri Lanka and Barbados. (*Abstract from original source*)

Elson, Diane. 1999. "Gender Budget Initiative." Background Papers. London: Commonwealth Secretariat.

No abstract available.

Elson, Diane. 2004a. "Engendering Government Budgets in the Context of Globalization(s)." *International Feminist Journal of Politics* 6 (4): 623–42.

Abstract:

This article considers the strengths and weaknesses of attempts to 'engender' government budgets in the context of globalization, drawing on my own personal engagement in such attempts, and on the work of many gender budget initiatives (GBIs) all around the world. GBIs have sought to improve the distribution, adequacy and impact of government budgets at national, regional and local levels; and to secure greater transparency in the use of public money; and greater accountability to women as citizens. Their spread has itself been an example of globalization, in this case the globalization of action for gender justice; facilitated by e-mail, the Internet and air travel; supported by international foundations and international development cooperation funds. But, it may be argued, GBIs have begun to engage with government budgets just at the time when governments, especially in the South, have less and less control over public finance decisions, due to other aspects of globalization. This article considers whether there is any point in GBIs if economic power lies in international markets, rather than in the Ministry of Finance, and draws on examples from a wide variety of countries. (*Abstract from original source*)
Keywords: fiscal democracy; fiscal squeeze; gender budget initiatives; globalization(s); women and fiscal policy

Elson, Diane. 2004b. "Gender Equality, Public Finance and Globalization." Paper presented at the Conference on Egalitarian Development in the Era of Globalization, University of Massachusetts, Amherst, April 22–24.

No abstract available.

Summary:

"This paper considers a particular dimension of inequality, the inequality between women and men; and boys and girls. It considers the inter-relation between, on the one hand, attempts to make public finance more gender- equitable; and on the other, the fiscal squeeze produced by some aspects of globalization.

"The Beijing Platform for Action, agreed at the UN Fourth World Conference for Women in 1995, specifically endorsed measures to 'engender' government budgets, calling in Paragraph 345 for: the integration of a gender perspective in budgetary decisions on policies and programs, as well as adequate financing of specific programs for securing equality between women and men.

“Over the last decade, a series of gender budget initiatives (GBIs), in both South and North, have sought to improve the distribution, adequacy and impact of government budgets at national, regional and local levels; and to secure greater transparency in the use of public money; and greater accountability to women as citizens. The spread of GBIs has itself been an example of globalization, in this case the globalization of action for gender justice; facilitated by email, internet and air travel; supported by international foundations and international development cooperation funds.

“But, it may be argued, GBIs have begun to engage with public finance just at the time when governments, especially in the South, have less and less control over public finance decisions, due to other aspects of globalization. Globalization of trade, investment and finance puts pressure on government to reduce tax revenues and reduce public expenditure, even as it creates a need for more investment in public goods to counteract inequality and insecurity.

“This paper considers the weaknesses and strengths of GBIs as they seek to promote gender equality in the diminished national fiscal space; and discusses the changes in global governance that are needed if efforts to make public finance more gender equitable are to be fruitful” (Elson 2004b, 2).

Elson, Diane, and Rhonda Sharp. 2010. “Gender-Responsive Budgeting and Women’s Poverty.” In *The International Handbook of Gender and Poverty*, edited by Sylvia Chant, 522–27. Cheltenham: Edward Elgar Publishing.

No abstract available.

Summary:

Government budgets impact on poor people through a variety of channels, both direct and indirect. The direct channels are provision of services, infrastructure, income transfers, public sector jobs, taxation, user charges, and budget decision-making processes. The indirect channels operate via the impact of the budget on the private sector through contracts to supply the public sector, and the macroeconomic impacts of the budget on aggregate demand in the economy, and thus on job creation and economic growth. The gender-differentiated character of these impacts can be revealed by gender budget analysis (GBA), and gender-responsive budgeting (GRB) can bring about changes in policies, priorities and budgetary processes.

GRB uses a variety of tools to ‘follow the money’ from government budgets to its impacts and outcomes for different groups of men and women, boys and girls. It also involves strategies for changing budgetary processes and policies so that expenditures and revenues reduce the inequalities between women and men. Over the past twenty years, governments, nongovernment organisations (NGOs), international organisations, aid agencies, researchers and grassroots activists worldwide have undertaken a variety of GRB initiatives, adapting tools and strategies to local circumstances (Budlender, 2007; Cooper and Sharp, 2007; Elson, 2006).

GRB brings into focus issues that are frequently overlooked or obscured in conventional budget analysis and decision-making. These issues include the role of unpaid work in economic and social outcomes, particularly women's disproportionate responsibility for unpaid work; the distribution of resources within as well as between families; and the extent to which women and men participate in budget decision-making.

GRB frequently has a focus on poverty as well as on gender equality. An example is Tanzania, where the Tanzania Gender Networking Programme (TGNP) has been active since 1997 in analysing the government budget from gender and poverty perspectives. TGNP has influenced the government of Tanzania to introduce gender analysis into its budget planning process, and to improve availability of poverty-related sex-disaggregated data. TGNP persuaded the National Bureau of Statistics to include a time-use survey as part of the Integrated Labour Force Survey in 2005, so as to make women's unpaid work more visible.

In this chapter we will focus on three dimensions of budgets: decision-making, expenditure and revenue. We provide examples of how GRB has benefited poor women in a number of countries (Elson and Sharp 2010, 522-23).

Esim, Simel. 1996. "Gender Equity Concerns in Public Expenditure: Methodologies and Country Summaries." Paper prepared for the Annual Meeting of the Special Program of Assistance for Africa (SPA), Working Group on Poverty and Social Policy, Ottawa, October.

No abstract available.

Summary:

"This note consists of two main parts: First part is primarily based on a review of methodologies used for public expenditure analysis with poverty and gender equity concerns. The second part summarizes the results of studies looking into social sector allocations using public expenditure incidence in Ghana, Ivory Coast and South Africa" (Esim 1996, 1).

Esim, Simel. 2000. "Impact of Government Budgets on Poverty and Gender Equality." Paper presented for the Inter-Agency Workshop on Improving the Effectiveness of Integrating Gender into Government Budgets, London, April 26–27.

No abstract available.

Summary:

In this paper Simel Esim (2000) focuses on expenditure and revenue instruments of fiscal policy as strategic entry points for engendering macroeconomics. The paper also includes

a discussion of the potential implications of monetary policy and overall fiscal stance on poverty and gender equality. (*Summary from UN Women*)

Quotes & Notes:

“Three macroeconomic policies need to be considered when thinking about government budgets: exchange rate policy, monetary policy and fiscal policy. These policies are used in combination for stabilization, structural adjustment programs and economic restructuring. Macroeconomic statistics (national accounts, government finance, external trade and balance of payments, money and banking) as well as social and demographic statistics (population, health, nutrition, education, labor) are used to inform such policies.

“Until recently most of the gender sensitive budget initiatives have focused on the expenditure side of budgets. Yet the assessments of different gender sensitive budget initiatives suggest a need to gain grounds on the revenue side. South Africa and UK are among the countries with current efforts expanding into taxation and other revenues. There are also a series of research tools and methods, which could be utilized in moving the gender sensitive budget analysis forward. Benefit and tax incidence analysis and time use surveys are some of these research tools. Finally, identifying ways to establish more inclusive, negotiated and participatory budgetary processes are also on the research and action agenda of gender sensitive budget initiatives.

“The first two sections of this paper focus on expenditure and revenue instruments of fiscal policy as strategic entry points for engendering macroeconomics. The latter two sections include a discussion of the potential implications of monetary policy and overall fiscal stance on poverty and gender equality” (Esim 2000, 1).

Harcourt, Wendy. 2010. “Strengthening Local Economies through Gender Responsive Budgeting/Interview with Diane Elson.” *Development* 53 (3): 308–12.

Abstract:

Wendy Harcourt, Editor of *Development*, interviews Diane Elson, UK-based feminist economist and gender and development policy expert. As part of the journal’s drive to encourage ways to rethink mainstream economic approaches in development, Wendy discusses with Diane the implications of some of her major contributions to development such as gender-responsive budgeting, as well as how to readdress economic policy in development today. (*Abstract from original source*)

Holvoet, Nathalie. 2007. “Gender Budgeting in Belgium: Findings from a Pilot Project.” *European Societies* 9 (2): 275–300.

Abstract:

The article highlights activities and findings of the Belgian initiative regarding gender budgeting, which are put against the background of theory and practice developed so far elsewhere. Attention is drawn upon the opportunities of gender budgeting to push further

forward the policy goals of gender equality, thereby overcoming a number of problems commonly associated with the currently widely propagated strategy of gender mainstreaming. The article provides first-hand information on the origin of the Belgian initiative, its political location, the activities performed and the methodology used. Analysis of findings addresses a number of key dimensions in gender budgeting, including (i) the overarching importance of the political location, (ii) the internal management and monitoring function of gender budgeting and the importance of prevailing budgetary systems, and (iii) the external accountability function of gender budgeting and the need to link up with outside government initiatives. *(Abstract from original source)*

Keywords: gender budgeting; Belgium; gender mainstreaming; gender budget analysis; accountability; public management

Holvoet, Nathalie, and Liesbeth Inberg. 2014. "Gender Responsive Budgeting and the Aid Effectiveness Agenda: Experiences from Mozambique." *Journal of International Women's Studies* 15 (2): 61–79.

Abstract:

This article examines how gender-equality objectives have been addressed within the context of the Paris Declaration and related aid-reform processes. The focus of the article is on gender-responsive budgeting (GRB), an approach that is being increasingly advanced to increase the gender sensitivity of changing aid modalities, but which has thus far remained understudied. With our case study of Mozambique, we aim to fill this gap. It highlights the contribution of GRB towards increasing the gender sensitivity of national policy documents and budget processes with which donors increasingly (intend to) align, within the context of changing aid processes. Additionally, our study explores the underlying mechanisms that explain the benefits of GRB which makes our findings also interesting beyond the Mozambique context. *(Abstract from original source)*

Keywords: Mozambique; gender-responsive budgeting; aid effectiveness

Holvoet, Natalie, and Liesbeth Inberg. 2015. "Gender Mainstreaming in Sector Budget Support: The Case of the European Commission's Sector Support to Rwanda's Agriculture Sector." *Journal of International Women's Studies* 16 (2): 155–69.

Abstract:

Donors face difficulties when handling gender concerns in the context of ongoing changes in aid modalities. Against this background, the European Union (EU) Member States and the European Commission (EC) adopted the EU Plan of Action on Gender Equality and Women's Empowerment in Development (2010-2015) and launched, in collaboration with the UN Women and the International Training Center of the International Labour Organization, the 'Increasing Accountability in Financing for Gender Equality' program. Within the framework of this program, the EU delegation in Rwanda has elaborated a Gender Mainstreaming Strategy for the EC sector budget support to the Agriculture Sector in Rwanda. Given that, so far, experiences with gender

mainstreaming in sector budget programs in the agriculture sector are hardly documented, the review of the current degree of gender-sensitivity and the remedying gender mainstreaming strategy are also the focus of our contribution. Both the EC and Rwanda are interesting cases as the former is an influential actor in development cooperation, while Rwanda's own commitment to gender equality gives the EC (and other donors) an interesting entry point to further trigger gender mainstreaming through (sector) budget support. *(Abstract from original source)*

Keywords: gender mainstreaming; European Commission; Rwanda; sector budget support; agricultural sector

Husin, Nur Hazwani. 2016. "Personal Journey of Development through the Gender Responsive and Participatory Budgeting (GRPB) Project, Penang." *Asian Journal of Women's Studies* 22 (2): 174–80.

Abstract:

The main focus of this paper is women's empowerment in the context of the Gender Responsive and Participatory Budgeting (GRPB) Project in Penang, Malaysia. It includes a critical reflection on my own learning process regarding my personal improvement and empowerment in terms of expanding my knowledge and understanding of gender equality. This is then related to my commitment to the community via the GRPB project. Problems, limitations, and challenges in terms of achieving women's empowerment are also addressed, taking into consideration the experience I gathered through various personal and community contexts. *(Abstract from original source)*

Keywords: gender equality; Gender Responsive and Participatory Budgeting (GRPB); women's empowerment

Bhumika Jhamb, and Yamini Mishra. 2015. "Gender Responsive Budgeting in India." *Economic & Political Weekly* 50 (50).

No abstract available.

Summary:

Gender responsive budgeting in India has been in practice for 10 years. An assessment reveals a mixed picture. There are number of positive developments, such as changes in select planning and budgeting processes and creation of gender budget cells. However, restricted reach of GRB and stagnant or even declining allocations for the gender agenda are stumbling blocks. Identifying critical issues that are limiting the potential of the strategy, the paper suggests key steps that the government needs to take to address them. *(Summary from original source)*

Jones, Nicola, Rebecca Holmes, and Jessica Espey. 2010. "Progressing Gender Equality Post-2015: Harnessing the Multiplier Effects of Existing Achievements." *IDS*

Bulletin 41 (1): 113–22.

Abstract:

This article argues that international efforts to progress gender equality now and post-2015 need to build on the achievements of the MDGs and other international frameworks, but simultaneously address the gender dynamics that underpin the root causes of poverty. The first half of the article seeks to unpack the ways in which gender inequalities underpin five clusters of MDGs: poverty and sustainable development; service access; care and caregiving; voice and agency; international partnerships and accountability. The analysis then turns to highlight the importance of harnessing the momentum from other global initiatives such as CEDAW (Convention on the Elimination of All Forms of Discrimination against Women) and the Beijing Platform for Action to promote more fundamental change including: the establishment of a more powerful UN agency to champion gender equality; the institutionalization of gender budgeting and gender-responsive aid effectiveness approaches; and the promotion of gender-sensitive social protection to tackle gender-specific experiences of poverty and vulnerability. (*Abstract from original source*)

Khan, Zohra. 2015. “Gender-Responsive Budgeting.” In *The Oxford Handbook of Transnational Feminist Movements*, edited by Rawwida Baksh and Wendy Harcourt, 485–506. New York: Oxford University Press.

Abstract:

This chapter situates gender-responsive budgeting, or GRB, within the debates and research in feminist economics and analysis of macroeconomics, poverty and inequality. It traces the origins of GRB back to seminal experiences in Australia and South Africa that laid the foundation for more recent practice in countries including Ecuador, Morocco and Nepal. It looks at the actors, strategic alliances and partnerships that have supported the mushrooming of GRB around the world to show that one of the main strengths of this work is the transitional networking and coming together of feminists, inside and outside bureaucracies, in support of more and better resources for women. Charting the journey of GRB, it illustrates that where it has succeeded, it has resulted in better alignment between policy commitments and financing for gender equality. Some of main critiques of GRB are addressed and important questions about the future of this work are considered. (*Abstract from original source*)

Keywords: gender-responsive budgeting; GRB; feminist economics; poverty inequality; national women’s machinery; women’s organization

Khan, Zohra, and Nalini Burn, eds. 2017. *Financing for Gender Equality: Realising Women’s Rights through Gender Responsive Budgeting*. London: Palgrave Macmillan UK.

No abstract available.

Summary:

This collection of essays addresses the glaring gap between policy commitments and actual investments in gender equality, ranging across sectors and focusing on development aid, peace-building and climate funds. Casting a spotlight on the application of gender-responsive budgeting in public budgetary policies, systems and processes, the contributions to this volume explore the checkered trajectories of these efforts in Africa, the Asia-Pacific, Latin America and Andalucía. Critiquing systems of finance, from adherence to neo-liberal macroeconomic fundamentals which prioritize fiscal austerity, the book makes a compelling case for reframing and re-prioritizing budgets to comply with human rights standards, with a particular view to realizing women's rights. The authors highlight the paltry funding for women's rights organizations and movements and examine the prospects for making financing gender responsive. The specific policy, strategy and technical recommendations and the connections across silos which articulate the authors suggested operational levers will appeal to researchers, practitioners, students, policymakers, gender equality and human rights activists alike. *(Summary from Palgrave Macmillan)*

Table of Contents:

1. Financing for Gender Equality: Reframing and Prioritizing Public Expenditures to Promote Gender Equality – Stephanie Seguino
2. Financing for Gender Equality: How to Budget in Compliance with Human Rights Standards – Diane Elson
3. Gender-Responsive Budgeting in Africa: Chequered Trajectories, Enduring Pathways – Nalini Burn
4. GRB Initiative in Andalusia: Reconciling Gender Equality and Economic Growth Perspectives – Buenaventura Aguilera Diaz, Paula Cirujano Campano, and Alicia del Olmo Garrudo
5. Gender-Responsive Budgeting in Latin America: Regional Learning to Advance Financing for Gender Equality – Lorena Barba and Raquel Coello
6. Gender Incursions in the Domain of Budgets: The Practice of GRB in Asia Pacific – Yamini Mishra and Navanita Sinha
7. Politics, Policies and Money: Delivering the Sustainable Development Goals for Women – Zohra Khan
8. From Commitment to Action: Aid in Support of Gender Equality and Women's Rights in the Implementation of the Sustainable Development Goals – Emily Esplen and Patti O'Neill
9. Financing for Gender-Responsive Peacebuilding: Settling Financial Targets as a Tool for Increasing Women's Participation in Post-Conflict Recovery – Sarah Douglas and Cécile Mazzacurati
10. Beyond Investing in Women and Girls: Why Sustainable Long-Term Support to Women's Rights Organizations and Movements is Key to Achieving Women's Rights and Gender Equality – Angelika Arutyunova
11. Climate Finance: Why Does It Matter for Women? – Mariama Williams

Manyeruke, Charity, and Shakespear Hamausw. 2013. “Feminisation of Gender Budgeting: An Uphill Task for Zimbabwe.” *Eastern Africa Social Science Research Review* 29 (1): 77–105.

Abstract:

This paper analyses gender budgeting initiatives in Zimbabwe from 2008 when the Gender Budget Circular Call mandating all ministries to mainstream gender in their programs and budgets came into effect. In order to analyze national budgets and budgeting process in Zimbabwe, the research used a qualitative methodology, which is, specifically, documentary research. Special attention was placed on critical sectors, such as health, agriculture, women’s affairs, water and sanitation, and education where disparity between men and women is apparent. The paper concludes that budgetary allocations for women programs are inadequate, hence the need to feminise gender budgeting process in order to yield better results. However, feminisation of the gender budgeting process is not an easy task for Zimbabwe due to lack of up-to-date gender disaggregated data, lack of political will, and economic challenges that are limiting the fiscal space, among others. There is, however, an opportunity to draw lessons from other developing countries such as South Africa, Mexico, and Namibia as discussed in this study. *(Abstract from original source)*

Keywords: gender budgeting; feminisation; national budgeting and disaggregated data

Najimi, Bashirullah. 2018. “Gender Responsive Budgeting.” In *Gender and Public Participation in Afghanistan: Aid, Transparency and Accountability*. Cham: Springer Nature on behalf of Palgrave Pivot.

No abstract available.

Nakray, Keerty. 2015. “Gender Budgeting and Public Policy: The Challenges to Operationalizing Gender Justice in India.” *Policy & Politics* 43 (4): 561–77.

Abstract:

In 2005, a gender budget statement was first presented as a part of India’s financial budget to reflect the exact budgetary expenditures on various gender related programs. Despite being viewed as a progressive development by the transnational feminist movement it is currently seen as a promise half-fulfilled, primarily due to the failure of the governmental and non-governmental sector to take into account all the gender budget procedures that need to be implemented to achieve tangible gender equality outcomes. The article highlights that gender budgets should be further solidified within the administrative mechanisms to result in more gender sensitive approaches of governance.

(Abstract from original source)

Keywords: gender budgeting; mainstreaming; evaluation; effectiveness

Ng, Cecilia, ed. 2016. *Gender Responsive and Participatory Budgeting: Imperatives for Equitable Public Expenditure*. Cham: Springer International Publishing.

No abstract available.

Summary:

This unique book focuses on the hybridization of grassroots participation in planning, implementing, and developing gender-responsive budgeting. It explores the possibilities for gender sensitive budgeting when implemented using techniques that have been popularized by participatory governance activists. A combination of the two allows for a whole new way of ensuring public budgets are used equitably. (*Summary from Springer Publishing*)

Table of Contents:

1. Making Public Expenditures Equitable: Gender Responsive and Participatory Budgeting – Cecilia Ng
2. Interlinking Gender Responsiveness and Participation in Public Budgeting Processes – Regina Frey
3. Women in Budgeting: A Critical Assessment of Participatory Budgeting Experiences – Giovanni Allegretti and Roberto Falanga
4. Gender Responsive and Participatory Budgeting in Penang: The People-Oriented Model – Shariza Kamarudin
5. Community Participation and Women’s Empowerment: The Kerala Experience of Participatory Planning and Budgeting – Sunny George
6. Integrating Gender Equality, Women’s Rights and Participation in the Budget Process: A Survey of Entry Points and Practical Examples – Elisabeth Klatzer
7. Malaybalay City Integrated Survey System: A Tool for Gender Responsive Budgeting in Local – Herculano S. Ronolo
8. Localizing Gender and Participatory Budgeting: Challenges of Institutionalization in Penang, Malaysia – Aloyah A. Bakar, Patahiyah Binti Ismail, and Maimunah Mohd Sharif
9. Institutionalizing Gender Responsive Budgeting in National and Local Governments in Nepal – Purusottam Nepal
10. Gender Responsive Budgeting: State and Civil Society Initiatives at National and Sub-national Levels in Indonesia – Agus Salim

Nwoye, May. 2007. “Gender Responsive Entrepreneurial Economy of Nigeria: Enabling Women in a Disabling Environment.” *Journal of International Women’s Studies* 9 (1): 167–75.

Abstract:

Growth and development are among the most exciting subjects in economics, and the application of their principles to developing countries especially the African economies, is both needed and timely. In Nigeria, women have historically been disadvantaged in accessing not only material resources like property and credit, but also have been

deprived of resources like education, market information and modern technology. All of these factors have negative implications for the type of enterprises that women are engaged in. This paper highlights the various economic constraints faced by women in Nigeria, as a result of limitations imposed on them by nature and culture; It calls for removal of gender-related obstacles in order to facilitate the creation of enterprises by women, as well as improving their general education, and entrepreneurial skills. The paper argues that gender imbalances in access to education and productive resources have important implications, not only for equity, but also for economic output, productivity, food security, fertility, and child welfare. It further recommends gender specific activities and affirmative action, whenever women are in a particularly disadvantageous position. The paper concludes that mainstreaming gender into budget and policy design will provide women access to support services they require to develop the necessary confidence, explore alternative business ideas and entrepreneurial strategies that will stimulate, not only the Nigerian economy, but the people's way of life. (*Abstract from original source*)

Keywords: entrepreneurial economy; Nigeria; women and economics

Owano, Nancy Abwalaba. 2014. "Gender Disparities in Kenya." *Journal of Research in Gender Studies* 4 (2): 298–312.

Abstract:

Gender issues have continued to play a key role in the formulation of sector wide public policy, worldwide. It is notable that gender gaps in many developing countries remain a challenge in the education sector. The purpose of policies is to guide action towards some identified practical goals; policies lose meaning when they remain unimplemented. Moreover, it is important to understand the process of policy formulation and implementation because it is crucial to the final outcomes. In contemporary education theory and practice, feminist thought provides invaluable direction on gender policies that seek to enhance inclusiveness and equality in education so that it does not discriminate against girls and women or any minority groups. This paper will, therefore, provide an overview use of gender budgeting as an important tool in the hands of the state to eliminate gender disparities from educational perspective against feminist theoretical frameworks. The purpose of the study is to establish the impact of gender budgeting on accessibility to quality education by the girl child. The study identified a wide range of factors that have led to gender disparities in Kenya and reveals that significant positive changes have been realized in the education sector although a lot more is required.

(*Abstract from original source*)

Keywords: gender; gap; responsive budget; policy

Pandey, Divya, Aruna Kanchi, and K. K. Akolkar. 2004. "Gender Audit of Maharashtra Budget: An Illustration of Current Methodology." *Economic and Political Weekly* 39 (44): 4792–802.

Abstract:

This study attempts to identify women-related expenditure in the Maharashtra budget, in order to estimate the share of budgetary resources actually provided for women vis-à-vis policy pronouncements, the purposes of such allocation, and the utilisation of funds. It shows that despite the professed concern for women in the state, especially in relation to the declining sex ratio, the allocation continues to be minuscule. However, merely increasing the provision of funds does not automatically lead to the establishment of gender equality or empowerment of women. Policies for women must take cognizance of their needs, problems and choices, and incorporate them in the design of programmes.
(Abstract from original source)

Puig-Barrachina, Vanessa, Marisol E. Ruiz, María del Mar García-Calvente, Davide Malmusi, Esther Sánchez, Lluís Camprubí, Carles Muntaner, Imma Cortès-Franch, Lucía Artazcoz, and Carme Borrell. 2017. “How to Resist Austerity: The Case of the Gender Budgeting Strategy in Andalusia.” *Gender, Work and Organization* 24 (1): 34–55.

Abstract:

While most countries have imposed austerity policies that risk jeopardizing the progress towards gender equality, there are examples of European regions that have maintained or strengthened gender-equality policies in a climate of economic downturn. Following a realist approach and adopting Kingdon’s agenda-setting model as our framework, this explanatory case study examines how, why and under which circumstances the gender budgeting strategy has resisted austerity measures. This strategy represents a key tool for gender mainstreaming in Andalusia, a southern region of Spain. Results have shown that the existence of a strong left-wing government is a necessary context for the maintenance of gender equality policies. The feasibility given by the previous context of institutionalization of this strategy and its low cost, together with political commitment with a decisive contribution from female leadership have been the major factors allowing the maintenance of the gender budgeting strategy in Andalusia. *(Abstract from original source)*

Keywords: gender mainstreaming; public policies assessment; gender budgeting; austerity measures; Andalusia

Qureshi, Shazia, Safdar Abbas, Rabia Safdar, and Rubeena Zakar. 2013. “Gender Responsive Budgeting in Pakistan: Scope and Challenges.” *Journal of the Research Society of Pakistan* 50 (1): 1–25.

Abstract:

Women face discriminatory treatment in all spheres of life in Pakistan. Among other initiatives taken to reduce the gender gap between men and women, Gender Responsive Budgets could be of paramount importance. The present study is intended to delineate the concept of Gender Responsive Budgeting in a Pakistani context and to investigate the scope and challenges of the Gender Responsive Budgeting Initiative in Pakistan. A critical review of secondary data revealed that Gender Responsive Budgeting is able not

only to identify gender gaps but also to reduce gender inequality through different policy interventions. Gender Responsive Budgeting is confronted with institutional and administrative challenges. It is enacted through different tools and it addresses and accounts for the needs, concerns and priorities of women. Effective implementation of Gender Responsive Budgeting could contribute substantially to achieving the goal of women's empowerment and the overall development of a country. (*Abstract from original source*)

Rakauskienė, Ona Gražina, and Eglė Krinickienė. 2015. "A Model for Assessing the Gender Aspect in Economic Policy." *Business, Management and Education* 13 (1): 46–63.

Abstract:

The purpose of research is to develop a conceptual model for assessing the impact of the gender aspect on economic policy at macro– and microeconomic levels. The research methodology is based on analysing scientific approaches to the gender aspect in economics and gender–responsive budgeting as well as determining the impact of the gender aspect on GDP, foreign trade, the state budget and the labour market. First, the major findings encompass the main idea of a conceptual model proposing that a socio–economic picture of society can be accepted as completed only when, alongside public and private sectors, includes the care/reproductive sector that is dominated by women and creating added value in the form of educated human resources; second, macroeconomics is not neutral in terms of gender equality. Gender asymmetry is manifested not only at the level of microeconomics (labour market and business) but also at the level of macroeconomics (GDP, the state budget and foreign trade), which has a negative impact on economic growth and state budget revenues. In this regard, economic decisions, according to the principles of gender equality and in order to achieve gender equality in economics, must be made, as the gender aspect has to be also implemented at the macroeconomic level. (*Abstract from original source*)

Keywords: gender; gender equality; gender awareness; macroeconomic policy; care/reproductive economy; gender responsive budget; foreign trade and gender

Rake, Katherine. 2002. "Gender Budgets: The Experience of the UK's Women's Budget Group." Paper presented at the Gender Balance - Equal Finance Conference, Basel, Switzerland, March.

No abstract available.

Summary:

"Drawing on the experience of the UK's Women's Budget Group (WBG), this paper starts by defining what a gender budget is, outlines the imperatives to conduct a gender budget and then proceeds to detail how such a budget may be constructed. It reflects upon the political, institutional and ideological transformations that are needed for such a

process to be successful. Before embarking on the main body of the paper, however, some background on the work of the WBG is necessary.

“The Women’s Budget Group has lobbied successive Governments on gender and economic policy since 1989. It is an independent organization that brings together academics and people from non-governmental organisations and trades unions to promote gender equality through appropriate economic policy. The WBG has gained extensive access to policy-makers and now works most closely with Her Majesty’s Treasury (the UK’s Ministry of Finance). The annual Budget, and now the Pre-Budget Report, provide opportunities for the WBG to lobby Treasury on a range of social and economic issues. We also have a series of meetings throughout the year which may be focused on particular policy reforms, on issues of analysis and on ways that Treasury might use gender analysis to improve its economic policy making. For example, we have recently had meetings in which the Treasury’s model of the UK economy was scrutinized for gender blindness and we are currently meeting with Treasury to discuss how a gender perspective might be introduced in the planning of the next three years’ of Government expenditure. It should be noted that our independence from Government makes us rather unique in an international context where most gender budget initiatives are internal to Government. Although there are considerable advantages of having an independent body scrutinize policy for its gender effects, as discussed in section four below, there are limits to how far external organisations can go in conducting gender budgets. There is an irony also in the fact that most gender budget work in the UK is generated by the unpaid labor of feminist economists.

“The work of the WBG is focused at the national level, but it has links with a group that has a similar aim for Scotland, and with both NGOs and intergovernmental organisations that promote gender budgeting internationally. In short, our aims are to:

- develop analysis and lead debate on the gender implications of economic policy, bearing in mind the multiple dimensions of women’s disadvantage;
- expand understanding among policy makers and opinion formers of the gender implications of economic policy and give policy advice;
- promote gender mainstreaming in economic policy making, presentation and monitoring;
- work with other organisations to raise public awareness of gender equality issues in economic policy and the importance of assessing the effects of economic policy on women” (Rake 2002, 1-2).

Reddy, B. Suguna. 2011. “Women’s Empowerment Through Gender Budgeting: A Review in Indian Context.” *Asia Pacific Journal of Social Sciences* 3 (1): 210–24.

Abstract:

Gender Budgeting is now recognized as a tool for empowering women. Budget impacts women’s lives in several ways. It directly promotes women’s development through allocation of budgetary funds for women’s development programs and reduces opportunities for empowerment of women through budgetary cuts. The Budget is an

important tool in the hands of state for affirmative action for improvement of gender relations through reduction of gender gap in the development process. It can help to reduce economic inequalities, between men and women as well as between the rich and the poor. (NCAS, 2003). Hence, the budgetary policies need to keep into considerations the gender dynamics operating in the economy and in the civil society. There is a need to highlight participatory approaches to pro-poor budgeting, green budgeting, local and global implications of pro-poor and pro-women budgeting, alternative macro scenarios emerging out of alternative budgets and inter-linkages between gender-sensitive budgeting and women's empowerment. Serious examining of budgets calls for greater transparency at the level of international economics to local process of empowerment. With this background, the paper mainly focuses on the empowerment of women through Gender Budgeting. (*Abstract from original source*)

Keywords: gender budget; gender audit; women's empowerment; Department of Women and Child Development; women's component plan; Human Development Report; union budget; WID; WAD; GAD

Reeves, Hazel, and Heike Wach. 1999. *Women's and Gender Budgets: An Annotated Resource List*. Brighton: Institute of Development Studies at the University of Sussex.

No abstract available.

Summary:

“This annotated resource list gives details of publications and other resources on women's or gender budgets at national, provincial, and local levels, and within institutions. It also provides references that give an overview of the budget process from a gender perspective and of conceptual issues in gender budget analysis [1-10], mainly relating to national budgets” (Reeves and Wach 1999, 1).

Rubin, Marilyn Marks, and John R. Bartle. 2005. “Integrating Gender into Government Budgets: A New Perspective.” *Public Administration Review* 65 (3): 259–72.

Abstract:

A government's budget represents a statement of its priorities. During the past 25 years, the international community has recognized that gender equality is essential for sustainable economic growth and full social development, and it has called upon nations to use their budgets to promote gender-equitable resource allocation and revenue generation. More than 60 countries have answered this call by implementing gender-responsive budgets at the national and the subnational levels. However, gender-responsive budgeting is virtually unheard of among public finance scholars and U.S. public administrative scholars and practitioners. Here we define gender-responsive budgeting, discuss the need for it, describe the lessons learned, and discuss its potential as a budget reform. We hope our commentary will bring gender-responsive budgeting into

the mainstream of research in the U.S. public administration community and into the practice of government budgeting. (*Abstract from original source*)

Sharp, Rhonda, and Ray Broomhill. 2002. "Budgeting for Equality: The Australian Experience." *Feminist Economics* 8 (1): 25–47.

Abstract:

Gender budgets have now been introduced in varying forms in more than forty countries throughout the world. These exercises emerged out of feminist practical politics initially in Australia and later in a number of other countries. The idea of gender budgets gathered further momentum when the United Nations Beijing Platform for Action called for the integration of a gender perspective into budgetary decision-making. Most of these experiments share three core goals. They seek to: (1) mainstream gender issues within government policies; (2) promote greater accountability for governments' commitment to gender equality; and (3) change budgets and policies. However, very little research has examined their success in achieving these goals. In discussing the lessons learnt from the Australian experience, this paper adopts a feminist political economy perspective on the state as an analytical starting point for discussing the future of gender budgets elsewhere in the world. (*Abstract from original source*)

Keywords: gender budgets; women's budgets; government expenditure; taxation; economic restructuring; gender mainstreaming

Sharp, Rhonda, and Sanjuga Vas Dev. 2006. "Integrating Gender into Public Expenditure: Lessons from the Republic of the Marshall Islands." *Pacific Studies* 29 (3/4): 83–105.

Abstract:

In 2003, the Republic of the Marshall Islands (RMI) became the first Pacific Island government to introduce a gender budget initiative (GBI) as a strategy for promoting gender equality. Important enabling factors which facilitated the GBI included the RMI's matrilineal culture, its strong women's nongovernment organizations (NGO) base and a raft of budgetary reforms seeking to increase transparency and accountability. However, a poorly resourced women's office within the government, low numbers of women holding political office, and the absence of key gender accountability mechanisms limited the success of the initiative. The most significant constraining factor was the RMI's budgetary context, including the uncertainty created by the US-RMI Compact negotiations. A key lesson for other countries is that GBIs, like any budgetary reform process, encounter a range of problems in changing budgetary processes and decision making, including a lack of political will of the government. (*Abstract from original source*)

Sodani, P.R, and Shilpi Sharma. 2008. "Gender Responsive Budgeting." *Journal of Health Management* 10 (2): 227–40.

No abstract available.

Summary:

“Whether GRB succeeds or not depends on the actors, their goals, their understanding, and the activities they undertake. Most importantly, it depends on the political and social context of the country in which the GRB happens. Budlender and Sharp (1998) have stated that the key lesson learned is that there are no quick answers to the process of gender budgeting and that this should be recognized at the outset. Esim (2000) highlighted that for GRB analysis the Ministry of Finance should be the key stakeholder within government. For GRB work to thrive in, an enabling environment should be created by garnering political support at the highest level. The GRB work should be monitored by creating partnerships with civil society organisations so that accountability keeps the initiative vital” (Sodani and Sharma 2008, 237).

Valodia, Imraan. 1998. “Engendering the Public Sector: An Example from the Women's Budget Initiative in South Africa.” *Journal of International Development* 10 (7): 943–55.

Abstract:

Using research conducted for the Women’s Budget Initiative (WBI) in South Africa, this paper examines the impact of government expenditure on women. The paper uses the budget of the South African Department of Trade and Industry to assess how this department’s activities impacts on women. The paper shows the government budgets are a useful mechanism for gender analysis. The paper concludes that, for a variety of reasons, the South African WBI’s has had limited success in shifting government resources towards the most-marginalized women. (*Abstract from original source*)

Zakirova, Venera. 2014. “Gender Inequality in Russia: The Perspective of Participatory Gender Budgeting.” *Reproductive Health Matters* 22 (44): 202–12.

Abstract:

Gender-based discrimination is found in all economies in the world. Women’s unpaid work accounts for about half of the world GDP, yet women remain under-valued and under-represented in national policies worldwide. The question of gender budgeting and citizens’ participation in budgeting and governance processes has gained attention in recent years, but Russia is far from implementing these. Instead, blindness to gender issues dominates in national strategies and budgets. This paper explores these issues and looks in-depth at them in the decentralisation process in Bashkortostan, a central Russian republic. Civil society institutions whose role is to strengthen the links between government, civil society and the community in Bashkortostan, such as Public Chambers and Municipalities, lack the capacity to introduce participatory gender budgeting. As a result, no systematic participatory planning, let alone planning that is gender-sensitive, has taken place there. (*Abstract from original source*)

Keywords: gender budgeting; governance; civil society; citizen participation; Russia

II. Resources from Policy Institutions

Bakker, Isabella. 2002. "Fiscal Policy, Accountability and Voice: The Example of Gender Responsive Budget Initiatives." Human Development Report Office Occasional Paper, No. 1, United Nations Development Programme (UNDP), New York.

No abstract available.

Summary:

"The central argument of this chapter is that participatory budgeting and analysis - whether it is pro-poor, environment-sensitive or gender responsive - offers a new potentially innovative means for ensuring government accountability to international and national commitments as well as a more balanced distribution of public resources.

"With this argument in mind, the chapter begins with a consideration of the relationship of accountability to fiscal policy. Accountability is explored in terms of its legal, institutional and market dimensions. This is followed by an analysis of budgets and accountability as they relate to four aspects that are of importance. These are: a. comprehensiveness; b. institutional responsiveness; c. transparency; and, d. credibility of commitments. Our next section outlines some justifications for one form of applied participatory budgeting-gender responsive budgeting. This is a preamble to explaining what gender responsive budgets are, and how such budgets relate to the four aspects of accountability sketched earlier. Our elements of accountability are then related to cases that might contribute to an inventory of best practice. These examples are drawn from a variety of countries such as India, Mauritius, Tanzania and Mexico. Also important are initiatives taken by multilateral institutions such as the Commonwealth Secretariat and entities within the UN system such as UNIFEM. The chapter ends with conclusions about lessons learned from these gender budget initiatives, how they might be applied to other participatory exercises and points to next steps" (Bakker 2002, 2).

****Balmori, Helena Hofbauer. 2003. *Gender and Budgets: Overview Report*. United Kingdom: BRIDGE, Institute of Development Studies.**

No abstract available.

Summary:

This Overview Report questions why government budgets often allocate resources in ways that perpetuate gender biases and looks at how budgets offer the potential to transform gender inequalities by attaching money to policy commitments. In recent years, gender budget initiatives (GBI), both inside and outside government, have risen to this challenge. Although most GBIs are still primarily focused on analyzing the budget and its impact, the ultimate aim is to mainstream gender into the criteria that determine the

planning, formulation and implementation of the budget. In order to make this a reality, new methodologies need to be identified and documented. The GBIs themselves need to be consistently followed up, evaluated and the identifiable impacts of different GBIs shared. New approaches, alliances and tools also need to be explored, such as the potential for mainstreaming gender into participatory budget initiatives, and the comprehensive development of a rights-based approach to gender and budgets.

Recommendations from the Overview Report

Every single GBI has to be recognized as a process of its own, with its own characteristics. There are no readily applicable recipes and no formulas that guarantee success. This stems from the fact that GBIs are political processes, which are connected to and influenced by larger political contexts. It is possible, however, to isolate some features that can make a significant difference in the overall strength of GBIs:

- Civil society involvement: Civil society can add considerable value to an initiative, by bringing to the table gender experts, exerting public pressure, and holding the government accountable for concrete actions.
- Hard and constant work, which is well-resourced: budget analysis and advocacy are not sporadic activities, since they must build on solid knowledge.
- Women's participation: any increase in the potential of women to participate in budgetary debates and decision-making is crucial.
- Strategic vision: in many strong initiatives one person, or a small group of people, with strategic vision and commitment have been key to their success.
- Opportunity of political change: if a larger political change is underway, windows of opportunity are more likely to open for initiatives located both inside and outside the government.

(Summary from BRIDGE <https://www.bridge.ids.ac.uk>)

Quotes & Notes:

“Economic frameworks assume the behavior of the individual to be rational, self-interested and market-oriented. This individual is presumed to have no sex, no gender, no class, no age or ethnicity and to live outside of any particular historical, social and geographical context. As a result, the differences between men and women go unrecognized under the assumption of gender-neutral, broadly applicable policy objectives and instruments.

“Consequently, budgets have inherited the gender-blind nature of economic models, addressing the needs of everyone in a uniform, apparently neutral way. The budget of any government is the technical instrument by which commitments should translate into monetary terms. It reflects a government's policy priorities. While budgets have been instrumental in transmitting and reproducing gender biases, they also offer a possibility for transforming existing gender inequities.

“Gender budget initiatives (GBIs) break down the government's budget in order to see how it responds to the differentiated needs of and impacts on women, men, girls and boys. As such, GBIs can make significant contributions in terms of equity, equality, the realization of women's rights, efficiency, effectiveness, accountability, and transparency.

The purpose and objective of GBIs distinguish two stages of a long-term process: gender-sensitive budget analysis and the formulation of gender-sensitive budgets. The ultimate objective of GBIs should be the latter, i.e. to push for and support the achievement of a gender-sensitive allocation of resources” (Balmori 2003, 1).

Birtsch, Nicole, and Ahmad Sulieman Hedayat. 2016. *Gender-Responsive Budgeting in Afghanistan: A Work in Progress*. Kabul: Afghanistan Research and Evaluation Unit.

No abstract available.

Summary:

“Despite the fact that many efforts have been made for greater gender equality, the situation of women in Afghanistan is still far behind the objectives of the national gender strategy and international obligations. ... Accordingly, this issue paper depicts the status quo of GRB in Afghanistan, scrutinizes the implementation constraints, and identifies strategic entry points that promise to stimulate national and subnational policy-level discussions and practices” (Birtsch and Hedayat 2016, iv–v).

“The aim of this issue paper is to take stock of the conceptual setting and the current level of GRB implementation in Afghanistan. It provides an overview of GRB as an internationally applied, gender-mainstreaming strategy and as an approach to financing gender equality commitments. It considers the challenges and constraints of implementing GRB and identifies strategic entry points that promise to stimulate and influence discussions and practices at the national and subnational policy levels” (1).

Budlender, Debbie. 2004. *Budgeting to Fulfill International Gender and Human Rights Commitments*. Harare: United Nations Development Fund for Women (UNIFEM).

No abstract available.

Summary:

This booklet by Debbie Budlender, Community Agency for Social Enquiry (CASE). was commissioned in 2004 by the Southern African Regional Office (SARO) of the United Nations Development Fund for Women, UNIFEM. UNIFEM's SARO has been supporting GRB work in the region for many years. It sees this booklet as yet another way in which it can link the work on GRB and rights. (*Summary from UN Women*)

Budlender, Debbie. 2006. *Gender Responsive Budgeting and Women’s Reproductive Rights: A Resource Pack*. New York: United Nations Population Fund (UNFPA) and United Nations Development Fund for Women (UNIFEM).

No abstract available.

Summary:

This resource pack authored by Debbie Budlender provides relevant knowledge to facilitate mainstreaming gender-responsive approaches into reproductive health programs, and the inclusion of specific aspects of gender inequality and disadvantage into national policy frameworks. It focuses primarily on health, particularly reproductive health; on HIV/AIDS; and on violence against women as it relates to health services. The Resource Pack was produced in 2006 under a joint UNFPA/UNIFEM partnership. *(Summary from UN Women)*

Budlender, Debbie. 2007. “Financing for Development: Aid Effectiveness and Gender-Responsive Budgets.” Paper prepared for the Eighth Commonwealth Women’s Affairs Ministers Meeting, Kampala, Uganda, June 11–14.

No abstract available.

Summary:

Financing for Development: Aid Effectiveness and Gender-Responsive Budgets Background paper prepared for the Commonwealth Secretariat in May 2007 by Debbie Budlender, Community Agency for Social Enquiry, Cape Town, South Africa. This paper attempts to make the case for financing gender equality for development, and to explore how this can be done. Because the issues related to financing gender equality for development are so numerous, the paper obviously cannot discuss all in equal detail. It thus pays particular attention to the ways in which the context of such financing has been changing. These include the Monterrey consensus and Paris Declaration, the Millennium Development Goals (MDGs), the new aid modalities and other aspects of donor priorities and instruments. The paper places special emphasis on gender-responsive budgeting (GRB) as a means of promoting gender equality and monitoring progress. *(Summary from UN Women)*

Quotes & Notes:

“This paper attempts to make the case for financing gender equality for development, and to explore how this can be done. Because the issues related to financing gender equality for development are so numerous, the paper obviously cannot discuss all in equal detail. It thus pays particular attention to the ways in which the context of such financing has been changing. These include the Monterrey consensus and Paris Declaration, the Millennium Development Goals (MDGs), the new aid modalities and other aspects of donor priorities and instruments. The paper places special emphasis on gender-responsive budgeting (GRB) as a means of promoting gender equality and monitoring progress” (Budlender 2007, 3).

Budlender, Debbie. 2009. *Ten-Country Overview Report: Integrating Gender Responsive Budgeting into the Aid Effectiveness Agenda*. New York: United Nations Development Fund for Women (UNIFEM).

No abstract available.

Summary:

The following research reports (1 composite report and 10 country reports) have been generated as part of the UNIFEM program, ‘Integrating gender responsive budgeting into the aid effectiveness agenda’. The three-year program funded by the European Commission (EC) was launched in 2008 and consists of research and programmatic technical assistance.

The program seeks to demonstrate how gender responsive budgeting (GRB) tools and strategies contribute to enhancing a positive impact on gender equality of aid provided in the form of General Budget Support (GBS).

The first aspect of the program involved research in ten developing countries to deepen the understanding of national partners and European Union (EU) decision makers of the opportunities for using GRB to enhance accountability to gender equality in the context of the aid effectiveness agenda. Concerned countries were Ethiopia, Peru, Tanzania, Uganda, Morocco, Nepal, India, Rwanda, Mozambique and Cameroon.

The second aspect of the program will involve the selection of five countries in which targeted and tailored technical support will be provided in 2009 and 2010 to improve country capacity to further institutionalize GRB. *(Summary from UN Women)*

Quotes & Notes:

“The case studies support the contention that GRB cannot be a one-off activity. Reforms of this type take time to advocate for, and time is also needed to refine the approach. Further, given the broad scope of GRB, there are always avenues for further expansion. The Rwanda example illustrates the problem of planning GRB as a two-year activity. Once the DFID project came to an end and the long-term external expert’s contract ended, the initiative came to an end. The approach adopted was intended to encourage institutionalization in that the gender budget statements were built around the MTEF. Two years of implementation were not enough, in a context where the MTEF itself was being developed, to achieve institutionalization. In Uganda, DFID has also provided the financial support for gender and equity budgeting within the MoFPED, and it is not clear whether government will take over the funding when the multi-year project period comes to an end next year.

“While the activities differ across countries, there is clear evidence of learning across countries. This learning works best when local people take the examples as a base upon which to build rather than a pre-set recipe. Similarly, several of the case studies note complaints from informants that examples from other countries, while interesting, need to be supplemented by local material. Such complaints have led to the development of country-specific manuals and guidelines. A challenge here is that if these documents are developed too early in the GRB intervention, those responsible will probably not know

enough about how GRB should be done in the given country, and not have sufficient concrete examples, to produce good quality and truly useful documents.

“The country case studies have very few references to donors or aid. Nevertheless, virtually all the GRB initiatives have been funded by donor agencies. In some cases donors were among the key initial drivers and are still key drivers. Further, in most countries the GRB initiatives engage with processes and structures that have been influenced by, if not created for, international financial institutions and donors. Aid is thus definitely strongly present in the ‘context’ even where the initiatives do not engage with it directly, in terms of analyzing and influencing donor funds. But while the GRB initiatives have generally been funded by donor agencies, the major donors involved in the ‘new’ aid modalities have not always provided active encouragement at the country level.

“Finally, while the scope of GRB is large, and the country examples show that GRB can be done in very diverse contexts, we echo the caution of the Mozambique report – that GRB should not be seen as the solution to all problems, or even to all gender-related problems. It is, instead, an approach that can assist – alongside other interventions – in promoting gender equality, and that can be a useful weapon against “policy evaporation”, i.e. the oft-noted tendency for excellent words on gender in policy documents to be forgotten at the time when the policy is implemented. This message needs to be included in the awareness raising that occurs at the beginning of most GRB initiatives. If this message is not clearly disseminated, the achievements made in GRB are likely to be undervalued because of unrealistic expectations” (Budlender 2009, 42–3).

Budlender, Debbie, Diane Elson, Guy Hewitt, and Tanni Mukhopadhyay. 2002. *Gender Budgets Make Cents: Understanding Gender Responsive Budgets*. London: Commonwealth Secretariat.

No abstract available.

Budlender, Debbie, and Guy Hewitt. 2002. *Gender Budgets Make More Cents: Country Studies and Good Practice*. London: Commonwealth Secretariat.

No abstract available.

Summary:

This Commonwealth Secretariat publication by Debbie Budlender and Guy Hewitt (2002), documents ‘good practice’ in gender budget work from across the globe. Practitioners share their first-hand experiences and in-depth knowledge of the why, where and how of gender responsive budget (GRB) initiatives. They reflect on both the challenges and successes of initiatives in the Andean region, Australia, Korea, Mexico, the Philippines, Rwanda, Scotland, South Africa and the UK. A chapter on the Commonwealth Secretariat's involvement in developing and implementing GRB

initiatives is also included to suggest the role that can be played by external agencies at the national, regional and international level.

This book builds on a previous publication, *Gender Budgets Make Cents*, which was designed to provide a comprehensive understanding of GRB initiatives. It described the conceptual framework, evolution of the work and lessons learned, and provided brief summaries of country initiatives. Together, these titles show the importance of integrating a gender perspective into budgetary policies to promote equality between women and men. *(Summary from UN Women)*

Quotes & Notes:

“This publication was compiled to provide the reader with a comprehensive understanding of gender responsive budget (GRB) initiatives. Divided into four sections, it provides a conceptual and theoretical framework, traces the evolution of work in this area, assesses the role of different stakeholders and highlights lessons learned to date. A profile of known activities at the country level shows how gender responsive budgets are being used as a pivotal tool with which to assess budgetary performance and impact” (Budlender and Hewitt 2002, 11).

Budlender, Debbie, and Guy Hewitt. 2003. *Engendering Budgets: A Practitioners’ Guide to Understanding and Implementing Gender-Responsive Budgets*. London: Commonwealth Secretariat.

No abstract available.

Summary:

This Commonwealth Secretariat publication by Debbie Budlender and Guy Hewitt (2002), documents ‘good practice’ in gender budget work from across the globe. Practitioners share their first-hand experiences and in-depth knowledge of the why, where and how of gender responsive budget (GRB) initiatives. They reflect on both the challenges and successes of initiatives in the Andean region, Australia, Korea, Mexico, the Philippines, Rwanda, Scotland, South Africa and the UK. A chapter on the Commonwealth Secretariat's involvement in developing and implementing GRB initiatives is also included to suggest the role that can be played by external agencies at the national, regional and international level.

This book builds on a previous publication, *Gender Budgets Make Cents*, which was designed to provide a comprehensive understanding of GRB initiatives. It described the conceptual framework, evolution of the work and lessons learned, and provided brief summaries of country initiatives. Together, these titles show the importance of integrating a gender perspective into budgetary policies to promote equality between women and men. *(Summary from UN Women)*

Quotes & Notes:

“The guide consists of four parts:

“Part 1: Getting Started. This section provides background information on GRBs. It includes a definition, a description of what these initiatives entail, a list of countries where work has taken place to date and examples of diversity of experiences. It also provides the different rationales for undertaking the exercises.

“Part 2: Understanding the Context. This part of the guide provides information on what a government budget is and the ‘when, how and who’ of its creation and implementation. Contained in this section is information on the budget process, the different groups involved in its preparation and potential entry points for beginning gender budget work.

“Part 3: Implementing a Gender-responsive Budget. This section addresses the practical issues involved in implementation. It includes discussion on assessing the situation on the ground, who could be involved and their potential roles, and issues affecting the sustainability of these initiatives. Case studies are also included, as well as suggestions on how to access resources.

“Part 4: Applying the Analytical Framework. The final section looks at how the three-way categorization developed in Australia and the five-step approach developed in South Africa are applied. Information is included on the data required to analyze the situation of men, women, boys and girls; on how to assess the gender-responsiveness of policies; and on how to determine budgetary outputs and outcomes” (Budlender and Hewitt 2003, 2).

****Budlender, Debbie, Rhonda Sharp, and Kerri Allen. 1998. *How to do a Gender-Sensitive Budget Analysis: Contemporary Research and Practice*. Canberra and London: Australian Agency for International Development and the Commonwealth Secretariat.**

No abstract available.

Summary:

This document is a training manual that details the practical steps involved in implementing gender-sensitive budget analysis. The manual offers tools and methods that may be used in gender-sensitive budget analysis and offers a range of applications using various country case examples. *(Summary from UN Women)*

Quotes & Notes:

“There is no single approach or model of a gender sensitive budget exercise. In some countries, for example, these exercises are implemented by the government while in other countries individuals and groups outside government undertake the budgetary analysis. This publication is primarily aimed at informing those governments considering undertaking a gender-sensitive budget exercise. It covers the issues, methods and strategies for the first year of implementing such an exercise.

“While the document has a strong practical orientation we recognize that good practice

needs a strong research base. Accordingly, we have sought to apply a range of ideas from the emerging research on gender and government budgets with the objective of pointing to new approaches and models of a gender-sensitive budget analysis. However, we recognize that this is a rapidly developing area and new ideas and practices are emerging even as we go to press.

“The material in this document has been organized into 7 sections following this introduction. Section 2 addresses the meanings and terms applied to gender-sensitive budgets and gives examples from countries undertaking or initiating these exercises. Section 3 discusses how gender issues arise in a budgetary context. Section 4 provides background information on government budgets and introduces seven tools or methods which may be used in a gender-sensitive analysis of budgets. Section 5 gives a range of applications of these tools, using examples from countries which are engaged in gender-sensitive budget exercises. Section 6 provides a brief introduction to new theoretical developments in macroeconomics, which take into account unpaid care responsibilities, and discusses their budgetary implications. Section 7 shows how to prepare a gender-sensitive budget statement. A system of dividing up government expenditures and revenues is outlined. Section 8 provides an initial (in the first year) approach for those governments wishing to undertake a gender-sensitive analysis of their budget” (Budlender et al. 1998, 3–4).

****Çağatay, Nilüfer, Mümtaz Keklik, Radhika Lal, and James Lang. 2000. “Budgets as if People Mattered: Democratizing Macroeconomic Policies.” SEPED Conference Paper Series 4, United Nations Development Programme (UNDP), New York.**

No abstract available.

Summary:

This UNDP conference paper, published in May 2000 by Nilufer Cagatay, Mumtaz Keklik, Radhika Lal and James Lang, provides a contextual framework for budget initiatives and discusses how much progress has been made towards achieving the commitments declared in Copenhagen and Beijing. The paper makes a case for rethinking macroeconomics such that social policy becomes a constitutive element of macroeconomics.

The authors further discuss the need for and role of people-centered budgets, pro-poor and gender-sensitive budgets. The lessons learned from these initiatives are brought forth as well as recommendations for future budget exercises. *(Summary from UN Women)*

Christie, Tamoya A.L., and Dhanaraj Thakur. 2016. “Caribbean and Pacific Islands: A Survey of Gender Budgeting Efforts.” IMF Working Paper 16/154, International Monetary Fund (IMF), Washington, DC.

Abstract:

Of the countries in the Caribbean and Pacific Islands, Timor-Leste has the most well-developed gender budgeting initiative. In the Pacific Islands, a few gender budgeting efforts were initiated but did not continue. In the Caribbean, there have been no well-developed gender budgeting efforts, although governments have undertaken policies to promote gender equality. We provide a number of recommendations to improve the effectiveness of gender budgeting efforts. Governments should link gender budgeting to national development plans, set realistic time expectations for achieving results, engage in capacity building with officials, draw upon strengths outside the government, and strengthen regional coordination. *(Abstract from original source)*

Keywords: gender budgeting; fiscal policy and administration; Caribbean and Pacific Islands; gender inequality

Demery, Lionel. 1996. “Gender and Public Social Spending: Disaggregating Benefit Incidence.” Working Paper 39338, World Bank, Washington, DC.

Abstract:

This note describes how the gender dimension of public spending on health and education can be captured in part through benefit incidence analysis. It contains two basic messages. First, gender disaggregations are important in their own right, since they highlight gender differences in benefit incidence which are of policy concern. Second, these gender differences are also important in understanding other matters of policy concern. The example taken here is poverty, or more specifically, the targeting of government spending to the poor. The paper begins, in section II, with a brief review of the benefit incidence approach and establishes how gender disaggregations can be readily incorporated in the methodology. Illustrations are then provided (in section III) from estimates of benefit incidence of social spending in Côte d'Ivoire and Ghana. But the benefit incidence of government spending is only part of the story. In order to gain access to government-funded services, households generally have to incur out-of-pocket expenditures. These may also be subject to gender differences. Section IV considers these using household survey data in Ghana. Section V makes some concluding observations. *(Abstract from the World Bank)*

Downes, Ronnie, Lisa von Trapp, and Scherie Nicol. 2017. “Gender Budgeting in OECD Countries.” *OECD Journal on Budgeting* 3: 1-37.

Abstract:

Gender gaps persist in education, employment, entrepreneurship and public life opportunities and outcomes. Gender budgeting involves using the tools, techniques and procedures of the budget cycle in a systematic way to promote equality. Responses to the 2016 OECD Survey of Gender Budgeting Practices show that almost half of OECD countries have introduced, plan to introduce or are actively considering the introduction of gender budgeting. The OECD analysis demonstrates that a wide variety of gender budgeting approaches are practiced. Only half of OECD countries can currently point to specific examples of impact, however a wider range of impacts may become more

evident in the future since the introduction of gender budgeting is relatively recent in many countries. Useful areas for further study and policy action include: the routine availability of gender-disaggregated data; embedding of gender specific approaches within the normal annual routines of budgeting; and complementing executive-led approaches with external quality assurance. *(Abstract from original source)*
Keywords: gender budgeting; gender equality; budgetary process; budgeting practices

Elson, Diane. 2001. “Gender Responsive Budget Initiatives: Some Key Dimensions and Practical Examples.” Paper presented at the UNIFEM-OECD-NORDIC Council Conference Hosted by Belgian Government on Gender Responsive Budgeting, Brussels, October 16–17.

No abstract available.

Summary:

“This paper gives a short introduction to gender mainstreaming in the EU and to some of the key ideas and tools of gender budgeting. The aim of the paper is not an exhaustive review of the practice of gender budgeting in the EU- time and resources were not available for that. The appendix provides a brief guide to some of the gender budgeting initiatives taking place in EU countries. It cannot hope to be exhaustive, as new initiatives are taking place all the time. There is an urgent need for a project to link all the gender budget initiatives in EU countries, to enable them to learn from each other, identify and share good practices, and evaluate achievements; so as to be able to transmit this knowledge in the future to new EU members” (Elson 2001, 1).

****Elson, Diane. 2006. *Budgeting for Women’s Rights: Monitoring Government Budgets for Compliance with CEDAW*. New York: United Nations Development Fund for Women (UNIFEM).**

No abstract available.

Summary:

UNIFEM recently released a report entitled *Budgeting for Women’s Rights: Monitoring Government Budgets for Compliance with CEDAW*. The report, authored by Professor Diane Elson, a leading feminist economist, makes a significant contribution to the advocacy work on the transparency of budgets. It provides arguments for increasing the accountability of government budgets to women’s rights. *(Summary from UN Women)*

Quotes & Notes:

“This report builds on the efforts cited above to develop some ideas that may be useful in monitoring the compliance of government budgets with the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW) (for the text of this Convention, see Appendix 1). This report covers four dimensions of government budgets:

- Expenditure
- Revenue
- Macroeconomics of the budget
- Budget decision-making processes.

“This report does not aim to provide separate guidelines for each article of CEDAW. Rather, it discusses the broad implications of the obligation on States Parties to CEDAW and other international human rights treaties to ensure that there is no *de facto* discrimination, as well as no *de jure* discrimination; and to ensure the full development and advancement of women, so that they enjoy ‘human rights and fundamental freedoms on a basis of equality with men’ (Article 3).

“The report aims to clarify:

- how gender budget analysis can help in monitoring compliance with CEDAW;
- how CEDAW can help to set criteria for what constitutes gender equality in budgetary matters and provide guidance for GBIs” (Elson 2006, 3).

Elson, Diane, and Nilüfer Çağatay. 1999. “Engendering Macroeconomic Policy and Budgets for Sustainable Development.” Paper presented at the First Global Forum on Human Development, United Nations Headquarters, New York, July 29-31.

No abstract available.

Summary:

“In this paper we briefly discuss some resources relevant for developing the macroeconomics of people-centered development and identify issues for future research. We discuss recent research on gender and macroeconomics; and initiatives, both inside and outside government, to promote pro-poor and gender- and environment sensitive government budgets or what we would call budgets for Sustainable Human Development. We also identify areas where future research is required to improve the capacity to transform fiscal and monetary policy in ways that promote human development, through changing our understanding of how fiscal and monetary policy operate, taking into account the unpaid domestic economy that centers on care as well as the market based economy that centers on commodities. We also argue that macroeconomic policies that promote human development cannot simply consist of new technical exercises, which can present us with ready-made formulae applicable to every context. Democratizing the process of macroeconomic policy making is just as crucial to ensuring that macroeconomic policies serve the goal of human development” (Elson and Çağatay 1999, 1).

Färber, Christine. 2008. “Gender Responsive Budgeting in Berlin.” Discussion Paper 4 for the First International Conference on GRB and Social Justice, The Nordic-Baltic Network on GRB.

Abstract:

The Paper summarizes the process of gender responsive budgeting in Berlin. Berlin has introduced GRB on the state and local level. The budget of 2008 and 2009 covers 56 products of the local budgets and all chapters of the state budget. The process concentrates on public expenditures. Berlin started with projects in every ministry and local government and both widened and deepened the process continuously. The first step taken was to analyze how many men and women were receiving public expenditures and were using publicly financed institutions. The second step was the introduction of a gender analysis that covers aspects of social gender structures and goes beyond sex counting. The process was organized by the states gender mainstreaming commission and its gender budget workgroup, headed by the chief finance officer of the state and supported by the gender mainstreaming office of the state government. External experts support the administrations, both the ministries on the state level and the local governments. Parliament and NGOs have been involved into the administrations steering committee. The administration published a brochure of advise and good examples. Gender Budgeting is in the process of thorough implementation in the state of Berlin with its 3.4 Mio inhabitants. the paper gives examples of the application in the 2008/09 budget. *(Abstract from original source)*

Floro, Maria, Nilüfer Çağatay, John Willoughby, and Korkut Ertürk. 2004. "Gender Issues and Concerns in Financing for Development." INSTRAW Occasional Paper, No. 3, United Nations International Research and Training Institute for the Advancement of Women, Santo Domingo.

No abstract available.

Summary:

The objective of this paper prepared for INSTRAW by Maria Floro, Nilufer Çağatay, John Willoughby and Korkut Ertürk in March 2004 is to use a gendered approach in examining the development financing strategies endorsed in the 2002 Monterrey Consensus.

The paper seeks to identify what needs to be done to ensure that gender perspectives are incorporated in the follow-up mechanisms to the conference as well as in the broader global effort for economic and gender justice, peace and the realization of human rights. *(Summary from UN Women)*

****Goetz, Anne Marie, and Rob Jenkins. 1999. "Accountability to Women in Development Spending - Experiments in Service-Delivery Audits at the Local Level." Paper presented at the UNDP Conference on Gender, Poverty, and Environment-Sensitive Budget Analysis, New York, June.**

No abstract available.

Summary:

What matters to consumers of public services is local-level accountability. Local monitoring and auditing is the only way to ensure commitments on paper at the local and national level - particularly in areas of concern to women - are translated into practice. This paper shows how groups in India hold governments accountable for their spending and the delivery of public services. Gender-sensitive analysis and monitoring of this spending at the local level can give women the tools to campaign and lobby directly for money that should go to them and their families. Citizens can participate in monitoring spending in two key areas: decentralized local government budgets and large development programs. These are the areas in which women and the poor most closely engage with public sector spending programs. In India, some village assemblies have gained the power to examine annual budget statements and to audit reports. However, many challenges are still faced and women are often sidelined with the local administration, local politicians and many male citizens colluding in order to divert funds intended for women's benefit. *(Summary from GADE)*

Grown, Caren, Chandrika Bahadur, Jessie Handbury, and Diane Elson. 2006.
“The Financial Requirements of Achieving Gender Equality and Women’s Empowerment.” Working Paper 467, The Levy Economics Institute of Bard College, Annandale-on-Hudson.

Abstract:

Although the Millennium Development Goals (MDGs) have been ratified in global and national forums, they have not yet been incorporated into operational planning within governments or international organizations. The weak link between the policies and the investments needed for their implementation is one barrier to progress. An assessment of the resources required is a critical first step in formulating and implementing strategies to achieve the MDGs.

This is especially true for policies to promote gender equality and empower women. Although enough is known about such policies to implement them successfully, the cost of such interventions are not systematically calculated and integrated into country-level budgeting processes. Using country-level data, the paper estimates the costs of interventions aimed at promoting gender equality and women's empowerment in Bangladesh, Cambodia, Ghana, Tanzania, and Uganda. It then uses these estimates to calculate the costs of such interventions in other low-income countries. Finally, the paper projects the financing gap for interventions that aim directly at achieving gender equality, first for the five countries, and subsequently for all-income countries. *(Abstract from original source)*

Keywords: Millennium Development Goals; gender equality; cost estimates; financing gap; gender mainstreaming; public expenditure; macroeconomic policy; overseas development assistance

Hanson, Carolyn, and Bibi Singh, eds. 2006. *Gender Responsive Budgeting in Practice: A Training Manual*. New York: United Nations Population Fund (UNFPA) and United Nations Development Fund for Women (UNIFEM).

No abstract available.

Summary:

This training manual was produced under a UNFPA/UNIFEM strategic partnership aimed at developing a coordinated approach for effective technical assistance to gender-responsive budgeting (GRB). It is intended to build capacity in the application of gender budget analysis. The manual seeks to build understanding of GRB as a tool for promoting gender equity, accountability to women's rights, and efficiency and transparency in budget policies and processes.

The training manual adds value to the wealth of training resources on GRB, first, through a focus on the applicability of gender-responsive budgeting to reproductive health and, second, through a presentation of sector-specific examples and case studies dealing with maternal health, gender and HIV/AIDS, and violence against women. *(Summary from UNFPA)*

Holvoet, Nathalie. 2006. *Gender Budgeting: Its Usefulness in Programme-Based Approaches to Aid*. Antwerp: University of Antwerp, EC Gender Help Desk.

No abstract available.

Summary:

The series of Gender Briefing Notes is designed to help EC officials working in development cooperation to easily identify and address gender equality issues in specific sectors and thematic areas. This paper focuses on gender budgeting and its usefulness in the context of new aid instruments. It complements the "Mainstreaming Gender Equality in EC Development Cooperation" toolkit. It highlights how gender budgeting may be used by both partner countries and donors to make program-based approaches more gender-sensitive. It shows how this will contribute to more effective and more efficient development and to greater gender equality. *(Summary from UN Women)*

Ivanina, Tatiana, Svitlana Ievchenko, Nelli Karpets, Olena Mykytas, Olena Ostapchuk, Natalia Riabushenko, Olga Zhukova, and Oksana Yarosh. 2016. *Gender-Responsive Budgeting in Ukraine: Theory and Practice*. Kyiv: UN Women and the Friedrich Ebert Foundation.

No abstract available.

Summary:

“Today the policy of gender equality is an important factor of global development and a fundamental human right. Most governments have committed to the gender equality goals and implement the gender perspective in the public policy. To this end, numerous tools and approaches have been developed. Since 1995, a number of international organizations and agencies, including the United Nations Development Fund for Women (UNIFEM, now UN Women), the United Nations Development Programme (UNDP), the United Nations Economic Commission for Europe (UNECE) etc., has initiated the integration of a gender perspective to the budgets and thus contributed to the development of the concept and strategy of gender-responsive budgeting (GRB).

“The GRB concept was envisioned as a flexible mechanism of developing the targeted policies to ensure the equitable distribution of resources for different social groups, and it gives researchers and practitioners an opportunity to continuously expand its context, ensuring its functioning as an effective tool to ensure social inclusion and gender equality.

“Despite all the benefits of gender-responsive budgeting, this strategy is not common in Ukraine. The lack of a single national policy paper that would define the need for GRB implementation and provide a methodological basis for it impedes the introduction of the gender responsive budgeting.

“As part of the implementation of the Gender-Responsive Budgeting at the Local Level Project (Friedrich Ebert Foundation) and the Programme Increasing Accountability in Financing for Gender Equality (UN Women), the domestic methodological approaches to introducing GRB were developed and tested locally. This Handbook contains a description of theoretical and practical approaches for implementing gender-responsive budgeting. The Annexes include a detailed description of the GRB methodology and methodology for costing gender equality.

“The authors hope that the proposed Handbook will be useful for gender experts and practitioners, officials and civil society activists implementing the gender equality policies at the state and local levels” (Ivanina et al. 2016, 5–6).

****Klatzer, Elisabeth. 2008. “The Integration of Gender Budgeting in Performance-Based Budgeting.” Paper presented at the Public Budgeting Responsible To Gender Equality Conference, Bilbao, June 9–10.**

No abstract available.

Summary:

This paper presented by Dr. Elisabeth Klatzer, Watch Group on Gender and Public Finance at the conference ‘Public Budgeting Responsible To Gender Equality’ (June 9-10, 2008, Bilbao) explores the inter-relation between Gender Budgeting and Performance-Based Budgeting.

Both Gender Budgeting and Performance-Based Budgeting (PBB) challenge the traditional way of ‘doing public budgeting’ and both concepts point at fundamental transformations of the traditionally input oriented and administrative public budget and budgetary processes. Yet the interlinkage between Gender Budgeting and Performance-Based Budgeting is still weak. With the exception of a few theoretical and practical approaches the inter-connections and possible mutual benefits by bringing both together have not been at the focus of attention. *(Summary from UN Women)*

Kolovich, Lisa, and Sakina Shibuya. 2016. “Middle East and Central Asia: A Survey of Gender Budgeting Efforts.” IMF Working Paper 16/151, International Monetary Fund (IMF), Washington, DC.

Abstract:

Gender budgeting uses fiscal policies to promote gender equality and women’s advancement, but is struggling to take hold in the Middle East and Central Asia. We provide an overview of two gender budgeting efforts in the region—Morocco and Afghanistan. Achievements in these two countries include increasing female primary and secondary education enrollment rates and reducing maternal mortality. But the region not only needs to use fiscal policies for women’s advancement, but also reform tax and financial laws, enforce laws that assure women’s safety in public, and change laws that prevent women from taking advantage of employment opportunities. *(Abstract from original source)*

Keywords: gender budgeting; fiscal policy and administration; gender inequality; Middle East and Central Asia

Lo, Fatou Aminata, and Nisreen Alami. 2011. *Budgeting to End Gender Inequalities in the Education Sector*. New York: UN Women, National Planning and Budgeting Cluster.

No abstract available.

Summary:

This paper prepared by Fatou Lo and Nisreen Alami explains how gender responsive budgeting tools can help address persistent gender inequalities in the education sector. Drawing on country experiences and a broad analysis of education sector financing, it argues that there are ways in which to sustain and further efforts to respond to gender disparities in education sector even in the current economic and financial climate. *(Summary from UN Women)*

Mishra, Yamini. 2011. *Breaking New Frontiers for Gender Responsive Budgeting: The Kerala Model*. New York: UN Women.

No abstract available.

Summary:

This article prepared by Yamini Mishra, Gender Responsive Budgeting Specialist, South, East and South East Asia, UN Women challenges us to think about what GRB has meant for the reality of women's lives?

Has it translated into better outputs and outcomes in the lives of women at the grassroots in any significant way? Has it resulted in more gender equitable development outcomes?

To answer these critical questions, Yamini Mishra takes a close look at the application of GRB in Kerala, the southernmost state of India which strides to effectively advance gender equality and women's rights have been applauded, although many challenges remain. *(Summary from UN Women)*

Norton, Andy, and Diane Elson. 2002. *What's Behind the Budget? Politics, Rights and Accountability in the Budget Process*. London: Overseas Development Institute.

No abstract available.

Summary:

This paper by Andy Norton and Diane Elson (ODI, 2002) identifies issues, partners, tools and methods that help development actors to support citizen accountability and a pro-poor, gender-equitable, focus in public expenditure management.

The paper argues that integrating a rights perspective with a good understanding of the mechanics and politics of public expenditure management has potential for advancing understanding of how a pro-poor focus can be encouraged in mainstream public policy. The paper broadly aims to review different conceptual approaches for addressing issues of human rights, entitlements, political accountability and citizen participation in relation to the budget process and highlights experiences of pro-poor and gender-sensitive budget initiatives and draw key lessons. *(Summary from UN Women)*

Pérez Fragoso, Lucía, and Corina Rodríguez Enríquez. 2016. "Western Hemisphere: A Survey of Gender Budgeting Efforts." IMF Working Paper 16/153, International Monetary Fund (IMF), Washington, DC.

Abstract:

Gender budgeting is an approach to fiscal policy and administration that integrates considerations of women's equality and advancement into the budget. Latin American countries have undertaken diverse gender budgeting initiatives, most of them addressing public expenditures. This paper surveys and assesses some key initiatives, including those in Mexico, Mexico City, Ecuador, Bolivia, and El Salvador, and briefly summarizes others. The five key initiatives offer different perspectives on how countries approach gender budgeting. We find that these initiatives are contributing to the

reduction of gender inequality and the advancement of women in Latin America, though there is scope to strengthen them. *(Abstract from original source)*

Keywords: gender budgeting; fiscal policy and administration; Latin America; gender inequality

****Quinn, Sheila. 2009. *Gender Budgeting: Practical Implementation. Handbook*. Strasbourg: Council of Europe.**

No abstract available.

Summary:

The focus of this publication is to act as a guide to the practice of gender budgeting. It is not a first-step book. There are many publications which articulate the rationale for, the background to and the history of gender budgeting. This handbook assumes an understanding of gender, of the objectives of a gender equality strategy, of the ways in which gender inequality is manifest, of the need for structural change in order to tackle unintentional gender bias, of the basics of gender mainstreaming as a strategy to address gender equality. Gender budgeting, as a tool of gender mainstreaming, cannot be implemented without a grasp of these fundamentals. It is the case that some gender budget pilot initiatives have brought about a new or deeper understanding of gender for those involved. Nevertheless, adopting a gender budgeting strategy requires prior experience in addressing gender equality. Gender budgeting is not, per se, a first-step tool. *(Summary from UN Women)*

Quinn, Sheila. 2016. “Europe: A Survey of Gender Budgeting Efforts.” IMF Working Paper 16/155, International Monetary Fund (IMF), Washington, DC.

Abstract:

This paper surveys European gender budgeting efforts, which have enjoyed sustained support for more than a decade and a half. In a number of countries, gender budgeting led to significant changes in budget legislation and administrative practices. In some countries, it is also possible to tie gender budgeting efforts to expenditure and revenue policy reforms. At a time of continued fiscal austerity in Europe, gender budgeting can help inform fiscal policies to ensure gender-related goals are met. Civil society has played an active role in advocating for effective gender budgeting. *(Abstract from original source)*

Keywords: gender budgeting; Europe; fiscal policies and administration; gender inequality

Sarraf, Feridoun. 2003. “Gender-Responsive Government Budgeting.” IMF Working Paper 03/83, International Monetary Fund (IMF), Washington, DC.

Abstract:

This paper examines the concept of gender-responsive government budgeting, promoted in recent years by women's nongovernmental organizations, academia, and multilateral organizations, and the extent of its implementation by national governments in both advanced and developing countries. Owing to recently developed analytical and technical tools, government budget management systems in some countries can help promote gender equality-to the extent of government involvement in gender-sensitive sectors and programs-at any level of available funding. However, to be fully effective, obstacles such as gender-biased culture, the lack of appropriate budget classifications, and the lack of gender analysis expertise and gender-disaggregated data in most countries need to be addressed. *(Abstract from original source)*

Keywords: government budgeting; gender mainstreaming; gender equality

****Sharp, Rhonda. 2003. *Budgeting for Equity: Gender Budget Initiatives within a Framework of Performance Oriented Budgeting*. New York: The United Nations Development Fund for Women (UNIFEM).**

No abstract available.

Summary:

Gender budget analysis looks at how financial resources are allocated with respect to different genders. Since 2001, UNIFEM has been supporting gender budget analysis in more than 20 countries. Budgets matter because they determine how governments mobilize and allocate public resources. They are used to shape policies, set priorities and provide the means to meet the social and economic needs of all citizens. Gender-responsive budget analysis was pioneered in Australia in 1994, with a federal government assessment of the budget impact on women. It refers to the analysis of actual government expenditure and revenue on women and girls as compared to men and boys.

"Budgeting for Equity" discusses the tools needed to determine how a government budget impacts the different sexes. The publication achieves three objectives. First, the background of gender responsive budgets is described for readers who are not as familiar with the initiative. Secondly, it outlines the evolution of performance oriented budgets and provides a description of how the current system work. Thirdly, strategies for achieving greater gender aware outputs are summarized.

"Budgeting for Equity" is an invaluable tool for anyone interested or involved in achieving more equitable resource allocation for women. The information and insights provided will help many countries take the next step in equitable budget planning.
(Summary from UN Women)

****Sharp, Rhonda. 2007. "Gender Responsive Budgets (GRB's) Have a Place in Financing Gender Equality and Women's Empowerment." Paper presented at the Expert Group Meeting on Financing for Gender Equality and the Empowerment of Women, Oslo, September 4-7.**

No abstract available.

Summary:

This paper prepared by Rhonda Sharp, September 2007 uses examples from Australia and the Pacific Island Countries and Territories to address the following questions: How can we assess a government's achievements in gender responsive budgeting? How can gender responsible budgeting be made sustainable in the face of change? What can we expect from GRBs?

The paper was presented in a context of increasing evidence that GRB are a positive force in promoting a more equitable distribution of public resources and benefits of development for women and improving overall budgetary processes and outcomes. *(Summary from UN Women)*

****Stotsky, Janet G. 2006. "Gender Budgeting." IMF Working Paper 06/232, International Monetary Fund (IMF), Washington, DC.**

Abstract:

Women are disadvantaged relative to men, according to key economic, social, and political measures of equality, but in many areas, such as education, differences are narrowing. The concept of externalities underlies the arguments for including gender considerations in budget programs and policies. Other arguments have a weaker economic basis but may be more socially or politically compelling. The experience to date with "gender budgeting," which entails looking at gender issues comprehensively within the budget, has been mixed. To become more useful, gender budgeting should be integrated into budget processes in a way that generates tangible improvements in policy outcomes. The International Monetary Fund should encourage fiscal authorities to take into account the external benefits of reducing gender inequalities and to remove from fiscal legislation any arbitrary discrimination against women. *(Abstract from original source)*

Keywords: gender budgeting; government budgets

****Stotsky, Janet G. 2016. "Gender Budgeting: Fiscal Context and Current Outcomes." IMF Working Paper 16/149, International Monetary Fund (IMF), Washington, DC.**

Abstract:

Gender budgeting is an approach to budgeting that uses fiscal policy and administration to promote gender equality and girls' and women's development. This paper posits that, properly designed, gender budgeting improves government budgeting, and it places budgeting for this purpose in the context of sound budgeting principles and practices. The paper provides an overview of the policies and practices associated with gender budgeting as they have emerged across the world, as well as examples of the most

prominent efforts in every region of the world. Finally, it suggests what can be learned from these efforts. *(Abstract from original source)*

Keywords: gender budgeting; fiscal policies; fiscal administration

Stotsky, Janet, Sanjeev Gupta, Manal Fouad, Carolina Renteria, Virginia Alonso Albarran, Teresa Curristine, Johann Seiwald, Alberto Soler, and Richard Allen. 2017. "Gender Budgeting in G7 Countries." Washington, DC: Fiscal Affairs Department, International Monetary Fund (IMF).

No abstract available.

Summary:

At the request of the Italian Presidency of the G7, the IMF has prepared a paper on gender-budgeting as a contribution to the G7 initiative on equality. The paper provides an overview of gender-responsive budgeting concepts and practices in the G7 countries. It summarizes recent trends in gender equality in G7 and advanced countries, noting that while equality has improved overall, exceptions and gaps remain.

Recognizing that many fiscal policies have gender-related implications, this paper:

- Sets out the main fiscal policy instruments, both expenditure and tax, that have a significant impact on gender equality.
- Provides a conceptual framework for the public financial management (PFM) institutions that play an enabling role in implementing gender-responsive fiscal policies. These instruments include gender budget statements, gender impact assessments, performance-related budget frameworks, and gender audits. Ministries of finance have an especially important role in promoting and coordinating gender budgeting, and associated analytical tools.
- Provides an assessment of the status of gender budgeting in the G7 countries. In preparing the paper, the IMF carried out a survey of PFM institutions and practices in the G7, as well as in three comparator countries that are relatively strong performers in developing gender-responsive budgeting (Austria, Belgium, and Spain). This information was complemented by other sources, including recent studies by the OECD and the World Bank.

The main policy implications and conclusions of the paper include:

- Well-structured fiscal policies and sound PFM systems have the potential to contribute to gender equality, furthering the substantial progress already made by the G7 countries.
- While G7 countries have made effective use of a wide range of fiscal and non-fiscal policies to reduce gender inequalities, there has generally been less progress in developing effective gender-specific PFM institutions; embedding a gender dimension in the normal budgeting and policy-making routines varies across G7 countries and is not done systematically.
- Fiscal policy instruments of relevance to increasing gender equality include the use of tax and tax benefits to increase the supply of female labor, improved family benefits,

subsidized child-care, other social benefits that increase the net return to women's work, and incentives for businesses to encourage the hiring of women. *(Summary from IMF)*

Stotsky, Janet G., Lisa Kolovich, and Suhaib Kebhaj. 2016. "Sub-Saharan Africa: A Survey of Gender Budgeting Efforts." IMF Working Paper 16/152, International Monetary Fund (IMF), Washington, DC.

Abstract:

Gender budgeting is an initiative to use fiscal policy and administration to address gender inequality and women's advancement. A large number of sub-Saharan African countries have adopted gender budgeting. Two countries that have achieved notable success in their efforts are Uganda and Rwanda, both of which have integrated gender-oriented goals into budget policies, programs, and processes in fundamental ways. Other countries have made more limited progress in introducing gender budgeting into their budget-making. Leadership by the ministry of finance is critical for enduring effects, although nongovernmental organizations and parliamentary bodies in sub-Saharan Africa play an essential role in advocating for gender budgeting. *(Abstract from original source)*

Keywords: gender budgeting; fiscal policy and administration; gender inequality; Sub-Saharan Africa

Stotsky, Janet G., and Asad Zaman. 2016. "The Influence of Gender Budgeting in Indian States on Gender Inequality and Fiscal Spending." IMF Working Paper 16/227, International Monetary Fund (IMF), Washington, DC.

Abstract:

This study investigates the effect of gender budgeting in India on gender inequality and fiscal spending. Gender budgeting is an approach to budgeting in which governments use fiscal policies and administration to address gender inequality and women's advancement. There is little quantitative study of its impact. Indian states offer a relatively unique framework for assessing the effect of gender budgeting. States with gender budgeting efforts have made more progress on gender equality in primary school enrollment than those without, though economic growth appears insufficient to generate equality on its own. The implications of gender budgeting for fiscal spending were more ambiguous. *(Abstract from original source)*

Keywords: fiscal policy; gender budgeting; gender inequality; Indian states

****United Nations Development Fund for Women (UNIFEM). 2002. "Gender Budget Initiatives: Strategies, Concepts and Experiences." Papers presented at the High Level International Conference 'Strengthening Economic and Financial Governance Through Gender Responsive Budgeting', Brussels, October 16-18.**

No abstract available.

Summary:

Efforts to analyze national and local budgets from the perspective of gender are growing throughout the world, in almost every region. "Gender Budget Initiatives" brings together the insights and analysis from the 2001 International Conference on Gender Budget Initiatives in Belgium. It presents the collective experience, analysis and evaluation of participants in all levels of society, government and international organizations.

Gender budget analysis is multi-faceted, from the various methods and tools employed to the advocacy and mobilization required to promote effective change. These topics, as well as country-level experiences are covered by more than a dozen international experts on gender and budgets.

The first chapter provides deep insight into the concepts, tools and analysis required to forge ahead. Country-Level Experiences, chapter two, offers case studies from regions such as South Africa, Uganda and France. Chapter three, Advocacy and Mobilization, puts forward the statements of government and donor agency representatives as they share their in-depth knowledge and experience in the support of strengthening economic and financial governance through gender budget initiatives.

"Gender Budget Initiatives" provides concepts, tools, case studies, and analytical methods and provides insights and strategies that will help widespread gender sensitive budget planning become more of a reality. *(Summary from UN Women)*

United Nations Development Fund for Women (UNIFEM). 2008. "UNIFEM's Work in Support of Gender Responsive Budgeting." New York: United Nations Development Fund for Women (UNIFEM).

No abstract available.

Summary:

This brochure developed by UNIFEM's Gender Budget Program provides an overview of UNIFEM's support to GRB work around the world at national, local and sectoral level, in addition to brief case studies of GRB initiatives in India, Latin America, Morocco, Mozambique and the Philippines. Published March 2008. *(Summary from UN Women)*

****United Nations Development Fund for Women (UNIFEM). 2010. *Gender Responsive Budgeting and Aid Effectiveness Knowledge Briefs*. New York: United Nations Development Fund for Women (UNIFEM).**

No abstract available.

Summary:

This series of knowledge briefs available in English, French, Spanish and Portuguese has been produced on the basis of research carried out under the European Commission-supported program 'Integrating Gender Responsive Budgeting into the Aid Effectiveness Agenda'.

The research, which was carried out in ten countries (Cameroon, Ethiopia, India, Morocco, Nepal, Mozambique, Peru, Rwanda, Tanzania, and Uganda) investigated how gender responsive budgeting (GRB) tools and strategies had been used in the context of aid modalities, such as general budget support (GBS) and sector budget support (SBS). The research aimed to increase national partners' and European Union decision-makers' understanding of the opportunities for using GRB to ensure that aid contributes to the achievement of gender equality goals. The knowledge briefs aim to provide guidance on using GRB tools to integrate a gender dimension into new modalities of aid financing, so that these support the implementation of governments' gender equality commitments. The target audiences are programmers and policy makers working for national governments, the European Commission, and bilateral donors. (*Summary from UN Women*)

Villagómez, Elisabeth. 2004. "Gender Responsive Budgets: Issues, Good Practices and Policy Options." Background Paper V presented at the United National Economic Commission for Europe, Regional Symposium on Mainstreaming Gender into Economic Policies, Geneva, January 28-30.

No abstract available.

Summary:

"The main purpose of this note is to provide an overview of key issues and policy options based on lessons and good practices of experiences where a gender perspective of budgets has been introduced and which are relevant to ECE member countries.

"This note looks first at the main issues and challenges surrounding the application of gender responsive budgeting including its definition, location (national budgets; special programs; local authorities, specific policies, and actors involved), the issues addressed (e.g. health care, fiscal policies, social expenditure etc.), and where it can be applied in terms of the budget cycle (planning, audit and evaluation). The following section makes a brief review of the on-going initiatives based on an in-depth analysis of initiatives in specific areas of introducing a gender perspective into the budget in a selected number of ECE member countries. However, good practices from the most successful initiatives in few developing countries are also included. Next, a more systematic discussion of lessons learned and policy options is presented, which could serve as a guideline for new initiatives in ECE member countries. Finally, institutional processes, mechanisms and tools are reviewed focusing on processes for launching and managing the process of introducing a gender perspective into the budget" (Villagómez 2004, 4).