

Helpdesk Research Report

Impact of gender-responsive budgeting

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Question

What is the evidence on the impact of gender-responsive budgeting on gender outcomes and on resource distribution within government bodies, in developing countries? Where possible, identify the key requirements for success and lessons learned in gender-responsive budgeting.

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1. Overview

Gender-responsive budgeting has been applied by a few dozen developing countries since the mid-1980s, though to very different extents and in diverse forms. What is the evidence on the impact of gender-responsive budgeting on gender outcomes and on resource distribution within government bodies? The question is difficult to answer, both due to a **limited evidence base about impact** and to the **complexity in assessing and interpreting impact**.

Nevertheless, some findings have emerged. Gender-responsive budgeting is generally seen as having had a mixed impact, with **some positive outcomes and some cases where no impact is established (there is no evidence of any negative effects)**. There is no meta-review available, and evidence of impact is based on case studies. Positive outcomes include:

- **Better dynamics for gender equality in budget processes.** Awareness, capacities and data related to gender equality have often been increased, and budget transparency, accountability and participation improved.

- **Improved gender outcomes in budgets, policies and service delivery.** This was achieved when gender-responsive budgeting was used in conjunction with other strategies, methods and tools for gender equality. Examples includes cross-sectoral budget changes and sectoral ones.

The literature identifies **various factors that affect the impact** of gender-responsive budgeting:

- **Obstacles** include: the lack of sex-disaggregated data and of data on gender relations; limited capacity and resources for such a complex task; and gaps in action (e.g. on the revenue side) and sustainability.
- **Enabling factors** include: securing sustained support for gender-responsive budgeting; engendering the entire budget process and economic policy; ensuring practical feasibility; building capacities; supporting women's participation in planning and budgeting; and linking gender issues with other structural inequalities.

2. State of the evidence

A limited evidence base on impact

There is a **limited evidence base** on the impact of gender-responsive budgeting.

- **Many references were published over five, and even ten, years ago.** This includes some of the most frequently cited references: two seminal works – *Gender Budgets Make Cents* (Budlender, Elson, Hewitt & Mukhopadhyay, 2002) and *Gender Budgets Make More Cents* (Budlender & Hewitt, 2002); two reports by the Commonwealth Secretariat – a review of lessons learnt (Commonwealth Secretariat, 2002) and practice-based guidance (Budlender & Hewitt, 2003); a UNIFEM synthesis on strategies and experiences (UNIFEM, 2002); and two brief analytical papers by the International Monetary Fund (Sarraf 2003; Stotsky, 2006).
- Gender-responsive budgeting has been **implemented for a relatively short period of time, irregularly over time, and minimally in some cases.** Budlender offers a 10-country overview report on gender-responsive budgeting that illustrates such diversity (2009, 29-38). Nallari & Griffith (2011, 139-140) explain that gender equality only became a target in governmental budgeting in the 1980s, as part of the movement towards gender mainstreaming¹. Citing Stotsky (2006), they note that the 1995 UN World Conference on Women created a global impetus for the integration of a gender perspective in budgets. Since then, various actors in civil societies have mobilised for this, leading national governments and multilateral organisations to promote gender-responsive government budgeting (Sarraf 2003, cited in Nallari & Griffith 2011, 140). From 1984 to 2011, over 40 countries have tried gender budgeting, including some developing countries (Nallari & Griffith 2011, 145-150)². Moreover, in some of these countries, implementation has been minimal: trainings 'funded by international aid with little lasting effect' (Elson & Sharp 2010, 526), or awareness-raising, e.g. in Cameroon (Budlender 2009, 3). Many initiatives 'have begun and ended as pilot projects' (OECD 2010, 3, based on work by Sharp).
- **Only a fraction of the recent literature on gender-responsive budgeting addresses impact.** Many references are descriptive, narrative, prospective or prescriptive. Others are analytical but do not provide evidence specifically on outcomes and impact. A large part of the literature offers

¹ The first country to use gender-responsive budgeting was Australia in 1984 (Nallari & Griffith 2011, 140, 150).

² This helpdesk report focuses on evidence about gender-responsive budgeting from developing countries.

policy recommendations and tools for analysis, implementation and assessment. Other references focus on the processes of demanding, shaping and achieving gender-responsive budgeting. Few works document evidence about actual outcomes and impacts.

- **There are few comparative studies or systematic syntheses and no rigorous meta-reviews.** The general knowledge is fragmented and mostly consists of an accumulation of case studies.
- **The coverage of sectoral budgets is uneven:** studies on gender-responsive budgeting in particular sectors appear to focus on a few areas, such as education and health – sectors typically associated with ‘women’s issues’, which limits action (Mishra 2011, 4).
- **Nearly all references focus on expenditures,** leaving revenue under-examined.

However, available evidence on impact also presents some strengths. It is generally built on **solid methods**, with both quantitative and qualitative findings. The **geographic and thematic scope is diverse**, with cases from all regions of the world and from various levels of action (local, national, regional, international).

Complexity in assessing and interpreting impact

References and experts stress the **challenges of assessing the impact of gender-responsive budgeting:**

- **Definitions of gender-responsive budgeting vary.** For example, widely-cited author Budlender (2009, 4) argues that gender-responsive budgeting ‘is not a single “thing”, but instead encompasses a range of different possible activities that focus on the question of how the government budget does or can advance gender equality’. The broad definition she adopts in her report for UNIFEM ‘spans the full process from assessing the situation to be addressed, through devising policy and programmes, allocating budgets, and implementing and reviewing implementation and its impact’ (*ibidem*). For example, Muchabaiwa (2010) reports that actors of gender-responsive and child-friendly budgeting in Zimbabwe have been successful because they used a range of strategies, methods and tools.
- There is consensus in the literature that gender-responsive budgeting has been **implemented in a very diverse and uneven fashion** across time and place, under very different constraints and opportunities (e.g. Nallari & Griffith 2011, 145). The tools and strategies used over the past 20 years have been adapted to local circumstances (Elson & Sharp 2010, 522); ‘there can be no single recipe’ for gender-responsive budgeting (Budlender 2009, 3). Since the processes and practices differ significantly, making comparisons and generalisations on impacts is difficult.
- The impact of gender-responsive budgeting is **often difficult to measure**. It is challenging to define what results are expected of gender budgeting, and to decide on the corresponding criteria (expert comment). Positive effects are not necessarily, or only, measured in statistics conventionally used for budgets (expert comment).
- **Analyses of gender budgeting tend to be ex-post** rather than integrated into the current budget decision-making process. Monitoring and reporting thus tend to deal with the existing situation rather than with the plans for the coming year (expert comment).
- The **causalities are complex, multiple and difficult to establish**, as with any policy measure (expert comments). It is not usually possible to relate one instrument (gender-responsive budgeting) to gender equality outcomes. For example, a change in a policy budget can generally not be attributed to gender-responsive budgeting alone. This makes impact a contested matter (expert comment).

- **Effects may take long to emerge** (expert comment). Past experience, for example in Australia, shows some issues have taken decades to change (expert comment).

In light of this complexity, one expert argues that a current lack of evidence would not be a reason for not supporting gender-responsive budgeting (expert comment). Budlender (2009, 42) adds that **the achievements made thanks to gender-responsive budgeting are likely to be undervalued** if expectations of this single tool are unrealistic.

3. Impact of gender-responsive budgeting

According to the literature and experts consulted for this rapid review, the impact of gender-responsive budgeting has been mixed (e.g. Nallari & Griffith 2011, 145, 150). There is **some evidence of positive impact, and some evidence of limited or no impact**. Notably, there is **no evidence of negative impact**. Overall, Elson & Sharp (2010, 526) argue that gender-responsive budgeting is ‘unique in its ability to go beyond new laws and policies to focus on resources necessary for their implementation’. Budlender (2009, 42) adds that gender-responsive budgeting can assist – alongside other interventions – in promoting gender equality, and can mitigate ‘policy evaporation’, i.e. the tendency for excellent words on gender to be forgotten in implementation. Further, OECD (2010, 3) argues that even if a GRB initiative does not meet its objective of changing budget allocations, **it may ‘succeed without success’** by initiating a process on gender equality, triggering engagement in budgetary transparency and establishing that gender inequality does not make good economic sense.

Elson & Sharp (2010, 522, 526) note that an interesting aspect of gender-responsive budgeting is its frequent **focus on poverty as well as on gender equality**. They conclude that gender responsive budgeting, while it is no panacea for poverty alleviation, can be a key element in a range of strategies to end women’s poverty.

Impact on gender equality in budget processes

Elson & Sharp (2010, 522-523) note that gender-responsive budgeting can help **improve the quality of decision-making processes on budgets**. Specifically, it has been essential in putting on the agenda **increased awareness, transparency and accountability** regarding the implication of budgeting for gender equality, and in achieving those (expert comment).

Increased awareness, capacities and data about gender in budgets

Gender-responsive budgeting has been **quite successful at raising awareness of gender issues in budgets** (expert comment), as evidenced in Zimbabwe (Muchabaiwa 2010). Elson & Sharp (2010, 522) note that gender-responsive budgeting has drawn attention to issues that are frequently ignored in conventional budget analysis and decision-making. They mention issues such as the role of unpaid work in economic and social outcomes (particularly women’s massive responsibility for unpaid work), the distribution of resources within, as well as between, families; and participation in budgetary decision-making by men and women.

Elson & Sharp (2010, 523) add that gender-responsive budgeting has **helped elected representatives look at budgets from the perspective of gender equality**. An example they mention is Uganda. The Forum for Women in Democracy, the women’s budget group, produced briefings analysing the budget from the perspective of poor women and communicated them to parliamentarians. A former leading

woman parliamentarian stated that the briefings gave gender issues ‘credibility and respect’ (*ibidem*). In Zimbabwe, gender-responsive budgeting has resulted in increased capacities and assertiveness on gender and budgeting on part of the parliament, civil society and citizenry (Muchabaiwa 2010, 128).

Gender-responsive budgeting has **provided data that can be used in advocacy for gender equality** (Budlender and Hewitt, 2003, cited in expert comment). This is a point Elson & Sharp (2010, 522) make in relation to Tanzania. Since 1997, the Tanzania Gender Networking Programme (TGNP) has analysed the national budget from the perspective of gender and poverty, influencing the government to conduct gender analysis as part of its budget planning. As a result of its actions, the government improved the availability of sex-disaggregated data on poverty and the National Bureau of Statistics included a time-use survey as part of a survey of the labour force in 2005, ‘so as to make women’s unpaid work more visible’ (*ibidem*).

Better budget transparency, accountability and participation

Gender-responsive budgeting has been **somewhat successful at increasing transparency, accountability and participation in budgeting**, including with regard to demands for gender equality (Budlender and Hewitt, 2003, cited in expert comment; expert comment). Muchabaiwa (2010, 115-116) documents such impacts in Zimbabwe, as well as increased decentralisation. Budlender and Hewitt consider that gender-responsive budgeting has tended to help improve economic governance and financial management generally, and that it has provided feedback to governments on whether they are meeting the needs of different groups of women and men, girls and boys (2003, cited in expert comment).

Elson & Sharp (2010, 523) indicate that gender-responsive budgeting can **increase the capacity of poor women to play an active role in formulating the budget** – this is particularly relevant as, in some countries, poor women are elected to city and village councils in increasing numbers. The authors illustrate this with an example from India. The Karnataka Women’s Information and Resource Centre, with support from UNIFEM, collaborated with, and trained, poor women councillors (many of them illiterate) to ‘build budgets from below’. Elson & Sharp (*idem*) also note that gender-responsive budgeting can **facilitate the participation of poor women in budget planning at the grassroots level**, in the context of participatory budgeting (a practice now adopted in many Latin American cities).

Elson & Sharp (2010, 523-524) note that gender-responsive budgeting can **introduce mechanisms that require decision-makers to take the needs of poor women into account**. For example, in Bangladesh, it led the Ministry of Finance to require ministries to evaluate their performance against the objectives of the poverty reduction strategy with regard to poverty and gender – the request was integrated into the budget call circular (*ibidem*).

Impact on gender outcomes in budgets, policies and service delivery

Gender-responsive budgeting has **contributed to changing budgets and priorities in line with gender equality**. However, expecting such changes from gender-responsive budgeting alone is asking for too much (Budlender 2009, 42). One expert argues that gender-responsive budgeting has had some success, but indirectly – she notes it is ‘but one instrument, albeit a necessary one’ (expert comment). Still, the expert argues that the awareness, transparency and accountability created by gender-responsive budgeting have led to changes in budgets and policies that are more oriented toward gender equality (*ibidem*). In some countries, gender-responsive budgeting has **improved the delivery of services** in addition to their funding (Elson & Sharp 2010, 524).

Frequently cited cases in developing countries are India, Tanzania and South Africa, as well as Mexico and other Latin American countries with participatory budgets. Budlender also offers a country-specific overview on the impact of gender-responsive budgeting in ten countries in Africa, Asia and the America (2009, 29-38). Other examples are as follows.

Cross-sectoral cases

- **Ecuador:** Cuenca municipality earmarked some budget for its equal opportunities plan and promotion of increased hiring of women in city investment projects (Elson & Sharp 2010, 523).
- **India:** in Rajasthan and West Bengal, some of the poor women elected to local councils 'have altered local spending patterns to meet women's priorities' (Elson & Sharp 2010, 523). Kerala has changed budget allocations to support gender equality in infrastructure, traditionally neglected in gender policies, income and food (Mishra 2011).
- **Mexico:** academic research on user fees for services such as childcare has enabled women and women's organisations to voice their concerns about poor women's difficulties, and to make government more accountable to them (Cooper & Sharp 2007, cited in Elson & Sharp 2010, 526).
- **South Africa:** gender-responsive budgeting contributed to the introduction of the child support grant, given to the primary caregivers of young children from poor households; it reached poor, black and rural women better than previous measures (Elson & Sharp 2010, 524-525). In addition, the South African Women's Budget Initiative successfully made the case for paraffin, a basic necessity for poor women, to be zero rated for VAT (Elson & Sharp 2010, 525).
- **Zimbabwe:** gender-responsive budgeting has led to 'a steady increase' in budget allocations for issues that benefit women directly, reflecting greater prioritization of women's issues in the national budget. Resources have been set aside for gender focal persons and gender awareness campaigns. There has also been increased attention to child sexual abuse and domestic violence. The VAT on sanitary pads was lowered (Muchabaiwa 2010, 127-129).

Examples of sectoral cases

- **Health in Indonesia:** gender-responsive budgeting has been used to improve maternal health services at the provincial and district levels. For example, in South Lombok, budget allocation increased over a period of 3 to 4 years, with more resources to the salaries of midwives (as opposed to doctors) and to motorcycles and sterile equipment for midwives (instead of ambulances and buildings) (Elson & Sharp 2010, 524).
- **Public employment in South Africa:** in 1998, the Ministry of Finance found that only 41% of those employed in the Community-Based Public Works Programme were women. Moreover, 'women were more likely to hold the more menial jobs, had lower average wages, were employed for shorter periods and were less likely to receive training'. The Ministry used the evaluation to fine-tune the program and improve targeting (Elson & Sharp 2010, 525).
- **Water in Tanzania:** the Ministry of Water included poverty and gender issues in its guidelines for budget. TGNP advocacy contributed to resources for the Ministry going from 3 per cent to 6 per cent of the budget (Elson & Sharp 2010, 524).

4. Factors affecting impact

Obstacles

Lack of sex-disaggregated data and data on gender relations

Adequate analysis of government budgets has proven difficult due to the lack of sex-disaggregated data and data on gender relations. For instance, Sarraf identifies three types of gender-sensitive government expenditures: gender-specific expenditures; expenditures that promote gender equality within the public service; and other ‘general and mainstream expenditures’ (2003, 7, cited in Nallari & Griffith 2011, 141). Sarraf notes that over 99 per cent of government expenditures usually fall into the third category. This makes their gender analysis most critical, i.e. understanding ‘the differential impact of the sectoral allocations on women and men, boys and girls’. However, such analysis has very often proven challenging, because of the lack of gender-disaggregated data (*ibidem*). Conversely, Elson & Sharp (2010, 526) note that in some countries, there has been an overemphasis on expenditures targeted to women and girls. Moreover, Budlender (2009, 39) shows that **choosing and using indicators on gender issues in budgets and impacts is complex**, based on a comparison between options chosen in India and Nepal.

Another issue is that the gender surveys necessary for budget planning often have limited scope and coverage in developing countries (Nallari & Griffith 2011, 142). In addition, Hans et al. (2008), writing about India, note that **data is often lacking not only on gender, but also on other structural inequalities** such as disability, and on their intersections (e.g. about women with disabilities).

Limited capacity and resources for a complex task

Carrying out gendered budget analysis is a complex task. Choosing appropriate interventions according to considerations of equity and efficiency can be difficult, Nallari & Griffith (2011, 140-141) note based on Stotsky (2006). Options include new taxes, law reforms, subsidies and increased spending; all have implications for fiscal policy. For example, to foster gender equality through health care and education for women, governments can subsidise private activities or provide the services themselves (*ibidem*).

In practice, gender-responsive budgeting **demands many resources, including pre- and post-budgeting tools and the training of budget officers** (Nallari & Griffith 2011, 142). Technical and financial help from international organisations cannot cover the cost of training of numerous staff in the government budget preparation process, especially in spending agencies in the central and local governments, as well as the cost of meaningful surveys (Sarraf 2003, 11, cited in Nallari & Griffith 2011, 142).

In some countries, formal and informal institutional arrangements leave **gender ministries with few budget competencies and little political influence over finance and sectoral ministries** (GTZ 2009, 1-2). In such contexts, outcomes tend to be poor, with gender ministries and gender equality underfunded. Pressure on governmental budgets can rarely be created by the gender ministry alone – the influence of academia, media and NGOs on the ministry (or vice-versa) would have to be sufficiently powerful (*ibidem*).

Gaps in action and sustainability

So far, gender-responsive budgeting has focused predominantly on expenditure, with **little action on revenue** (Nallari & Griffith 2011, 145, 150).

In most cases, gender-responsive budgeting has **failed to take hold and to become part of the institutional fabric** (Nallari & Griffith 2011, 145, 150). This was the case in Rwanda (Budlender, 2009) and South Africa (Nallari & Griffith 2011, 148, based on Budlender and Hewitt, 2002). In South Africa, gender-responsive budgeting was introduced in 1995 by the parliament and NGOs. However, the initiative did not become institutionalised, partly because of a lack of effective advocate in the government (*ibidem*). Budlender (2009, 41) concludes that **gender-responsive budgeting ‘cannot be a one-off activity’**: it takes time to advocate for and refine – and, given its broad scope, there are always avenues for expansion.

Elson & Sharp (2010, 526) stressed that, in all countries, gender-responsive budgeting ‘faces **globalisation-driven pressures to keep taxation and expenditure low**’. Expenditure cutbacks may jeopardise services of importance to poor women, such as programmes against domestic violence (*idem*, 524). Country-specific economic problems can be an obstacle, e.g. in Zimbabwe (Muchabaiwa 2010, 131).

Buyana (2009), investigating local budgeting in the health sector in one district in Uganda, shows how **local policies and budgets that do not meaningfully build on local populations’ participation and needs** can fail to produce real change. Buyana concludes that local budgeting does not reflect the community-wide understanding of health needs, and that it should be informed by a gendered framework combining disease-based health needs and the socio-economic needs of women as compared to men.

In specific contexts, gender-responsive budgeting has been difficult to pursue due to **contentious government-civil society relations** (e.g. in Zimbabwe, as documented by Muchabaiwa 2010, 129-130).

Enabling factors

Securing sustained support for gender-responsive budgeting

Gender-responsive budgeting needs to be sustained through **strong political recognition and commitment**, including at the governmental level (GTZ 2009, 1; Stotsky 2006, cited in Nallari & Griffith 2011, 145). The GTZ (2009, 1-2) notes that Finance Ministries tend to view the integration of sectoral strategies such as gender equality into the budget as a relatively minor concern, as long as budgetary and legal provisions are satisfied. While the implementation of political strategies in sectoral budgets is usually the task of sectoral ministries, gender equality is a cross-cutting goal whose achievement depends on implementation by all sectoral ministries.

This is why, the GTZ argues (2009, 1-2), **‘gender ministries’ should play an important role in gender-responsive budgeting, early on in budget planning**, vis-à-vis the finance and sectoral ministries (*ibidem*).

- **Having a budget division in the gender ministry with the right competencies and positioning** vis-à-vis the finance ministry is fundamental in influencing the budget process. ‘Sectoral knowledge, technical knowledge of the budget process and associated financial planning, and competence in the political negotiating process are decisive’ for success.
- The budget division of the gender ministry must **have a significant status to be effective**. It must wield influence in expenditure planning and disbursement within the ministry, and in negotiations about the distribution and use of funds with other ministries. In addition, its

informal relationship with the finance ministry, parliament or audit institution can decisively shape its ability to intervene.

- **Pressure from outside the government** can effectively influence the formal and informal balance of power between the budget division and other institutions. The ability of the gender ministry to generate public interest in budgets is therefore essential. Further, pressure from lobbies, academics, civil society groups or the media ‘can fundamentally change policy formulation and implementation’. This ‘can lead to political concessions and a more intensive dialogue between the finance and gender ministries’, and even facilitate changes to the legal framework.
- Any newly created structure should be **integrated into the overall budget process**, to prevent duplication and to ensure the existence of legal and institutional interfaces. For example, capacity development should promote gender-responsive budgeting simultaneously at organisational, institutional, legal and individual levels. This approach can improve budgeting at the gender ministry and increase the implementation of gender equality.

Indeed, support and assistance with gender-responsive budgeting depends on **successful pressure by civil society such as NGOs, the media and academia** (GTZ, 2009; Stotsky, 2006, cited in Nallari & Griffith 2011, 145). However, Budlender (2009, 42) cautions that initial awareness-raising needs to make clear that gender-responsive budgeting is one tool to use alongside many others to achieve gender equality.

Engendering the entire budget process and economic policy

Stotsky argues that gender-responsive budgeting needs to be **integrated into the general budget process to be sustainable**, so its incorporation into standard budget processes makes it fully institutionalized (2006, cited in Nallari & Griffith 2011, 145). This includes **covering both spending and revenue** (*ibidem*). Nallari & Griffith (2011, 142 & 145) argue that gender budgeting should **form part of the macro-fiscal framework of the economy** and **encompass both spending and revenues in its micro-economic dimensions**. Gender budgeting might also offer advice on financing a deficit, using public assets or dividing responsibilities among different levels of government (Stotsky 2006, 16, cited in *idem*, 145).

Sarraf stresses the **importance of pre- and post-budgeting tools** for the introduction of gender-responsive budgeting (2003, cited in Nallari & Griffith 2011, 142). Pre-budgeting tools, such as a gender cost-benefit analysis, emphasise a participatory approach to budget preparation, to reflect the influence of expenditures on women and girls. Post-budgeting tools focus on the impact of government programmes on women and girls and on gender equality; these tools also influence future pre-budgeting tools (*ibidem*). Likewise, Budlender argues that **gender-sensitive budget call circulars** strengthen the relationship between policies, strategies and the budget cycle, increasing the likelihood that poverty reduction policies for poor women are resourced and implemented (cited in Elson & Sharp 2010, 524).

Indeed, top expert Budlender (2009, 4) argues that **having a broad definition of gender-responsive budgeting matters for impact**: a fuller conception ‘helps to avoid successes at the budgeting stage proper being undermined by problems at another stage’. For example, if the gender situation is not properly understood, the policies devised might be inadequate and budgets allocation will thus be ineffective at promoting gender equality.

Alongside general budget analyses, **sector analyses are useful** (Budlender 2009, 3). Intervention on sectoral programmes requires additional engagement, with detailed sector-specific policies, budgets and monitoring, and with how donors support the given sector (*ibidem*). Engagement with the Ministry of Finance is important but only sectoral engagement can lead to realising general rules on the ground and

addressing the concrete gender issues in each country (*idem*, 40). When engaging with sectoral budgets, Budlender stresses **gender-responsive budgeting needs to look beyond the social sector**. She notes that education and health have often been the first chosen. She acknowledges their importance because of the relative size of their budgets and their role in the well-being of women and those they provide care for, but advocates engaging further sectors (*ibidem*).

Based on a 10-country review, Budlender (2009, 40) also emphasises the **need to engage governments at all levels, from central to local**. While donor frequently focus on the national level, Budlender stresses that involvement of ordinary women is most likely to be meaningful at the local level, and that in some countries service delivery – and thus impact – happens at local level. The interplay between levels of government and sectoral policies need to be understood in context (e.g. regarding decentralisation).

Ensuring practical feasibility

Budlender (2009, 41) advises that **indications on specific steps to be taken or allocations made are more valuable** than broad statements of support for gender-responsive budgeting by ministers or donors. Stotsky recommends that gender-responsive budgeting **address specific goals that have clear benefits and can be measured** ‘using even crude tools and data’, such as reducing inequalities in educational attainment (2006, cited in Nallari & Griffith 2011, 145). At the same time, she argues that gender-responsive budgeting should **avoid setting specific goals for spending on women-related objectives**, because doing so tends to reduce flexibility and effectiveness in the budget process. The only exception would be in severely constrained budgets where spending on women-related goals were ‘well below’ what an unconstrained budget would choose (2006, cited in Nallari & Griffith 2011, 145). Similarly, Budlender (2009, 39) argues that using a combination of allocations targeted to women and girls only, and a lower quota for other allocations (as has been done nationally in India) can be problematic.

Building capacities

Budlender (2009, 39) emphasises that **training is relevant throughout** all aspects and stages of gender-responsive budgeting. For example, she notes that a growing number of countries have budget call circulars requiring government agencies to take gender into account when drawing up their budgets. Even where the instructions are specific, officials responsible will need to be support to ensure that they have the necessary gender analysis skills. Such training has been provided by NGOs (e.g. TGNP in Tanzania), academics and similar (e.g. India and Uganda), and central government officials (e.g. Mozambique and Uganda). Budlender states that the latter approach seems ideal but would be more difficult in countries with a very large number of agencies, such as India.

Budlender (2009, 39) notes that training on gender-responsive budgeting will often have to include general gender training for officials who have only superficial familiarity with gender concepts. She also cautions that learning across countries works best when local people take the examples as a starting point rather than a pre-set recipe (*idem*, 41).

The GTZ (2009, 1-2) lays out a set of recommendations for **building up organisational, procedural and individual capacities for gender-sensitive budgeting**:

- **Budget division in the gender ministry:**
 - **Set-up:** demonstrate the need for a strong division. Give advice on its institutional set-up and organisational structure. Support appropriate staffing.

- **Role:** provide technical cooperation to support. Ensure the division has a precise role and establish opportunities for its interventions in the budget process, particularly in drawing up the budget. If possible, have it comment on other budget proposals. Institutionalise the new structures in the medium- and long-term through legal provisions (e.g. through legal advice).
- Where relevant, include **NGOs and academia** in capacity-building to establish the necessary expertise for a sustainable dialogue among key actors.
- Build up **individual capacities** for persons involved in budgeting. Emphasise technical knowledge about actors and procedures in the budget process, and 'knowledge about the informal procedures and structures within the ministries involved'.

Supporting women's participation in planning and budgeting

Elson & Sharp (2010, 523) emphasise that outcomes for poor women 'can be improved by **increasing the participation of grassroots women**' in the planning of development and by '**facilitating a closer nexus between planning and budgeting**'. For example, in Indonesia, local planning on development has been used to build poor women's capacities to influence budgeting, through support for gender-responsive budgeting. Muchabaiwa (2010) shows how consistent and inclusive participation by a range of local and national actors has sustained and strengthened gender-responsive budgeting in Zimbabwe.

Linking gender issues with other structural inequalities

Muchabaiwa (2010) points out that **similarities and synergies can emerge when several systems of inequality are addressed in budgeting** – in this case, affinities between gender-responsive budgeting and child-friendly budgeting in Zimbabwe. Conversely, Hans et al. (2008), looking at the case of women with disabilities in four states in India, demonstrate that explicitly **addressing gender but not other structural inequalities in budgeting will fail** to adequately meet the needs of disadvantaged men and women, including women who are at the intersection of several vulnerabilities. In this instance, they find that, despite experience in gender-responsive budgeting, India has failed to tackle the situation of women with disabilities by extending gender consideration to budgets earmarked for persons with disabilities.

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Key websites

- International Budget Partnership – Gender budgets: http://internationalbudget.org/ibp_publication_categories/gender-budgets/
- OECD - Development effectiveness, gender equality and women's empowerment: <http://www.oecd.org/dac/gender-development/developmenteffectivenessgenderequalityandwomensempowerment.htm>
- UN Women - Gender-responsive budgeting: <http://www.gender-budgets.org/>
- University of South Australia – Gender-responsive budgeting in the Asia-Pacific region: <http://www.unisa.edu.au/genderbudgets>

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