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### Acronyms

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<th>Acronym</th>
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<tr>
<td>ACFODE</td>
<td>Action for Development</td>
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<tr>
<td>ADA</td>
<td>Austrian Development Agency</td>
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<td>ADC</td>
<td>Austrian Development Cooperation</td>
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<tr>
<td>CISAS</td>
<td>El Centro de Información y Servicios de Asesoría en Salud</td>
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<td>DANIDA</td>
<td>Danish International Development Agency</td>
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<td>DFID</td>
<td>Department for International Development</td>
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<td>FOWODE</td>
<td>Forum for Women in Democracy</td>
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<tr>
<td>GTZ</td>
<td>Deutsche Gesellschaft für Technische Zusammenarbeit</td>
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<td>IDA</td>
<td>International Development Association</td>
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<td>ILO</td>
<td>International Labour Organization</td>
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<tr>
<td>MFPED</td>
<td>Ministry of Finance, Planning and Economic Development</td>
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<td>MPF</td>
<td>Ministry of Planning and Finance</td>
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<tr>
<td>NGO</td>
<td>non-governmental organisation</td>
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<tr>
<td>OPD</td>
<td>Operationalised Psychodynamic Diagnostics</td>
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<tr>
<td>PARPA</td>
<td>Action Plan for the Reduction of Absolute Poverty</td>
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<td>PEAP</td>
<td>Poverty Eradication Action Plan</td>
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<td>PRSP</td>
<td>Poverty Reduction Strategy Paper</td>
</tr>
<tr>
<td>SIDA</td>
<td>Swedish International Development Agency</td>
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<tr>
<td>SNV</td>
<td>Servicio Holandés de Cooperación al Desarrollo</td>
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<tr>
<td>UNCDF</td>
<td>United Nations Capital Development Fund</td>
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<td>UNDP</td>
<td>United Nations Development Programme</td>
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<td>UNFPA</td>
<td>United Nations Population Fund</td>
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<td>UNRISD</td>
<td>United Nations Research Institute for Social Development</td>
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<td>UNIFEM</td>
<td>United Nations Development Fund for Women</td>
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<tr>
<td>URA</td>
<td>Uganda Revenue Authority</td>
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<td>VAT</td>
<td>Value-Added Tax</td>
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Foreword

This paper has been written at the request of the Development Policy Research (DPR) department of the Vienna Institute for Development and Cooperation (vidc) and the Gender and Development department of the Austrian Development Agency (ADA). The paper provides an overview on gender budget initiatives in Uganda, Mozambique and Nicaragua.

The structure of the paper has been jointly developed with Brigitte Holzner, head of the ADA Gender and Development unit. The study is mainly based on a broad internet research. However, much of the literature continuously repeats the same examples of gender budget initiatives. In fact, numerous organisations in different countries work on gender budgeting training and advocacy, but only a few conduct gender-sensitive analyses of budgets. However, many gender budget initiatives just do not publish their activities and research findings, which was the main constraint for conducting this study - especially in the case of Nicaragua.

Nevertheless, I would like to recognise the significant contributions of the following persons that provided me with access to information: the ADA country desk officers Gertrude Leibrecht (Southern Africa), Birgit Niessner (West and North Africa), Ursula Steller (East Africa) and Gottfried Traxler (Central and Latin America); from the ADA cooperation offices Roswitha Kremser (Mozambique), Myrna Moncada (Nicaragua) and Eva Kohl (Cape Verde), as well as Lydia Mbanza, Uganda programme officer at Akina Mama wa Afrika, and Patricia Lindo, Senior Advisor Gender at SNV Nicaragua. In particular, I wish to thank Brigitte Holzner from the ADA Gender and Development unit, and Swanhild Montoya from the vidc Development Policy Research department, that provided information on relevant literature and supervised the study.
1 Introduction

“The artificial separation of public (market and government) and private work (mostly household and community) cheats women of the rewards for their labour and results in a misallocation of budget resources. So gender budget analysis try [sic!] to highlight the very definite but different contributions women and men make to the economy and call for a more equitable sharing of the benefits from the budget.” (Byanyima 2002: 65)

Since the first gender budget initiative introduced in 1983 by the Australian Government, gender budgeting has become a diverse and rapidly growing field. To date, about 60 gender budget initiatives have been carried out in countries of both the North and the South (Sharp 2007: 2). In order to reach gender-responsive budgets, gender budget initiatives (also referred to as, amongst others, gender-responsive budget initiatives, gender budgeting and gender-sensitive budgeting) do not produce a separate budget for women. Instead, they “analyse any form of public expenditure, or method of raising money, from a gender perspective, identifying the implications and impacts for women and girls as compared to men and boys” (Elson 2001: 1). The findings of this analysis are then used for advocacy. Gender budgeting can make a critical contribution to development effectiveness by remedying inequalities between women and men and by reducing poorness. As a results-based approach, it promotes good governance by increasing accountability, efficiency, transparency and participation in the budget process (EuropeAid n.d.). Gender budgeting can thus bring gains for the society as a whole.

Gender budget initiatives recognise women’s specific needs and constraints as well as the importance of the “care economy” to the overall economy. The time women devote to bringing up children to be responsible members of society, and to strengthen family and community networks, is critical for the maintenance of the social framework. This social framework, in turn, is necessary for the functioning of the monetised economy. Governments regularly reduce their budget deficits – often forced by structural adjustment programmes – by expenditure cutbacks that substitute public services with women’s unpaid domestic and reproductive work. But when women are overburdened, the longer run achievement of economic growth is at risk (Elson 2002: 39-40). Particularly, when women have less time available for paid work, their ability to escape poverty is constrained (Budlender/Sharp/Allen 1998: 49).¹

On the basis of internet research, this paper gives an overview on gender budget initiatives

¹ See also UNRISD (2005): Gender Equality. Striving for Justice in an Unequal World.
in Uganda, Mozambique and Nicaragua². The tools for a gender-sensitive analysis of budgets, elaborated by Diane Elson, serve as analytical framework. They are explained in some detail in the second chapter of this study. The third chapter addresses gender budget initiatives in Uganda, Mozambique and Nicaragua at the national, sub-national and local levels. It records which organisations initiated and supported the gender budget initiatives, as well as who carried out the analyses. It lists the tools used and describes the research findings in the different sectors. Finally, it discusses the impact of those gender budget initiatives. The last chapter summarises the use of the gender budgeting tools in the different countries and draws some lessons for gender budgeting stakeholders in general and the donor community in particular.

2. Tools for a Gender-Sensitive Analysis of Budgets

Feminist economists have developed a range of methods for integrating gender into budgets. Based on experiences in different countries, the economist Diane Elson has suggested seven particularly useful tools which are applied by UNIFEM. The choice of tools ultimately depends upon the availability of the assets necessary for a gender budget analysis: sex-disaggregated data, expertise of personnel, time and financial resources (Budlender/Sharp/Allen 1998: 37). Most tools for gender budgeting relate to the efficiency of public service delivery to firms, families and communities (gender-disaggregated beneficiary assessments) and the composition of expenditures (gender-aware policy appraisal, gender-disaggregated public expenditure incidence analysis and gender-aware budget statement). But some methods are also available in relation to taxation (gender-disaggregated tax incidence analysis) and the aggregate macroeconomic strategy (gender-disaggregated analysis of the impact of the budget on time use and gender-aware medium term economic policy framework) (Elson 2002: 31-42).

² These are ADC partner countries and therefore of special interest. Initially, the gender budget situation in Cape Verde was also to be analysed, but due to scarce information, this country was excluded from the study.
Gender-aware policy appraisal
This is an analytical approach which involves scrutinising the policies of different portfolios and programmes by paying attention to the implicit and explicit gender issues involved. It questions the assumption that policies are ‘gender-neutral’ in their effects and asks instead: In what ways are the policies and their associated resource allocations likely to reduce or increase gender inequalities?

Gender-disaggregated beneficiary assessments
This research technique is used to ask actual or potential beneficiaries the extent to which government policies and programmes match these peoples’ priorities.

Gender-disaggregated public expenditure incidence analysis
This research technique compares public expenditure for a given programme, usually with data from household surveys, to reveal the distribution of expenditure between women and men, girls and boys.

Gender-disaggregated tax incidence analysis
This research technique examines both direct and indirect taxes in order to calculate how much taxation is paid by different individuals or households.

Gender-disaggregated analysis of the impact of the budget on time use
This looks at the relationship between the national budget and the way time is used in households. This ensures that the time spent by women in unpaid work is accounted for in policy analysis.

Gender-aware medium term economic policy framework
This attempts to incorporate gender into the economic models on which medium term economic frameworks are based.

Gender-aware budget statement
This involves an accountability process which may utilise any of the above tools. It requires a high degree of commitment and co-ordination throughout the public sector as ministries or departments undertake an assessment of the gender impact of their line budgets.


2.1 Gender-Aware Policy Appraisal
The presumption of gender budgeting is that budgets must reflect policy. A gender-aware policy appraisal scrutinises policy gaps as well as the adequacy of the related resource allocations in the policies and programmes. It assesses whether the policies and their associated resource allocations are likely to continue or change existing inequalities between men and women. Useful techniques of a gender-aware policy appraisal are checklists of questions for assessing a policy, and discussions of the events, activities and budget allocations generated by the policy. Since this tool operates at a relatively aggregated level, it can readily be used by analysts inside and outside of government (Budlender/Sharp/Allen 1998: 38-39). To ensure objectivity, the policy evaluation process should include all ministries, as well as NGOs and research institutes (Commonwealth
2.2 Gender-Disaggregated Beneficiary Assessments

This research technique seeks to ascertain the actual or potential impact of public services to the beneficiaries. The latter are asked their views on how far current forms of public service delivery accord with their needs. The answers are analysed to evaluate the extent to which existing patterns of public expenditure meet the priorities of women and men. Data for gender-disaggregated beneficiary assessments can be collected through quantitative or qualitative surveys (Budlender/Sharp/Allen 1998: 41). Ministries concerned with the assessment will use quantitative surveys such as opinion polls and attitude surveys designed by special research institutions. Civil society groups might work with qualitative data gained by themselves through participatory rapid appraisal processes (Commonwealth Secretariat 1999: 1).

2.3 Gender-Disaggregated Public Expenditure Incidence Analysis

This tool estimates the distribution of government expenditure of a given programme between women and men, girls and boys. A public expenditure incidence analysis (also referred to as benefit incidence analysis) involves a two-step methodology. Firstly, the unit costs of providing a particular public service like primary school enrolment are estimated. Secondly, these costs are multiplied by the number of units used by each group (Budlender/Sharp/Allen 1998: 44). Public expenditure analysis requires considerable amounts of quantitative data. While the Ministry of Finance and other concerned ministries can provide information on the unit costs of public expenditure, the central statistical office is best able to collect data on the utilisation of public services. The final analysis can be made within government or by independent researchers (Commonwealth Secretariat 1999: 3).

2.4 Gender-Disaggregated Tax Incidence Analysis

This method looks at the revenue side of budgets by calculating how much direct and indirect taxation is paid by different individuals or households. The required data on income and expenditure patterns can be obtained from household surveys and from revenue collection agencies (Budlender/Sharp/Allen 1998: 47). The Income Tax is relatively easy to analyse since it can be determined whether the taxpayer is female or male. The analysis of the Value-Added Tax (VAT) is more complicated because it is paid by households rather than by individuals (Wanyaka 2003).

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2.5 Gender-Disaggregated Analysis of the Impact of the Budget on Time Use

This research technique is premised on the assumption that changes in some forms of public expenditure and revenue raising are likely to affect the amount of time that women spend on unpaid care work. For making the connection between the national budget and the way time is used in households, time use studies are required. At the micro-level, women’s organisations can collect useful data by using rapid appraisal techniques. The subsequent analysis can be conducted by independent research institutes or inside government, especially by the Finance Ministry and social sector ministries (Commonwealth Secretariat 1999: 10). Useful analytical instruments are the calculation of the “reproductive tax” and of household time expenditures on services (including health, education, sanitation, and transport). In addition, the Ministry of Finance can construct a satellite account that prices the unpaid work and calculates the gross household product. Changes in the gross household product can then be related to changes in the gross national product (Commonwealth Secretariat 1999: 9).

2.6 Gender-Aware Medium Term Economic Policy Framework

This tool is used to assess the impact of medium term economic policies on women, focusing on aggregate fiscal and monetary policies designed to reduce poverty. The scientific efforts to integrate gender in the general economic model, on which medium-term economic frameworks are based, are still in its early stages. Gender-sensitive economic models analyse economies as gendered institutions and are based on alternative assumptions about the way the economy works. They use gender-disaggregated variables and incorporate the gross household product reflecting unpaid work.

At the more detailed level of medium term economic modelling, the multi-year budgetary allocations projected on the basis of the general model can more easily be subjected to a gender analysis. However, such an analysis requires relatively high level modelling skills and the availability of detailed economic data (Budlender/Sharp/Allen 1998: 50). Finally, elaborating a gender-aware medium term economic policy framework also means promoting different forms of participation for women (Elson 2002: 42).

2.7 Gender-Aware Budget Statement

A gender-aware budget statement is a government report of an accountability process regarding its commitment to gender equality. In this process, any of the above tools are used to

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4 The “reproductive tax” is defined as “the proportion of a person's time spent on unpaid reproductive work in order to maintain society.” (Commonwealth Secretariat 1999: 9)
analyse the government’s policies, programmes and related budgets. Their implications for gender equality are summarised with a number of indicators like the share of total expenditure targeted to gender equality programmes, the share of public service expenditure used mainly by women, and gender balance in government jobs, contracts and training (Elson 2002: 46-47). A gender-aware budget statement can only be elaborated by the Ministry of Finance, and requires a high degree of commitment and coordination of all ministries (Commonwealth Secretariat 1999: 8). To date, only a few countries have produced a gender-aware budget statement, among them Australia (Elson 2002: 37) and Morocco (UNIFEM 2006: 6-7). In this paper, outside government efforts to examine the budget statement on gender-awareness are also summarised under this tool.

3. Gender Budget Initiatives in Selected Countries

3.1 Uganda

Uganda is among the countries where gender budgeting is most widespread. Two NGOs have been outstanding in gender budgeting. While FOWODE is mainly active at the national level, ACFODE works at the district and sub county levels.

**FOWODE’s Gender Budget Initiative**

Gender budgeting activities in Uganda started in 1997 with the initiative of the NGO Forum for Women in Democracy (FOWODE) in collaboration with the Parliamentary Women’s Caucus. FOWODE has commissioned gender researchers from Makerere University to conduct gender budget analyses at the national level, focusing on the sectors Education, Health, Agriculture and Finance. The results are summarised below. Some of the early work was sponsored by UNDP, and the current district level work is supported by DANIDA (Budlender 2002b:142-144).

In 2002, UNIFEM launched an initiative that supported FOWODE to engage in the national budget process, as well as to increase its outreach to district level. The primary stakeholders were the Ministry of Finance and Planning, the Ministry of Gender and Social Development, and the local governments of Kabale and Luwero districts.

At the national level, FOWODE’s work was aimed at the establishment of a gender-aware medium term economic policy framework. It engaged in the Poverty Eradication Action Plan, the Ugandan PRSP. Thus, FOWODE became a member of the PEAP social development sector working group, whose mandate is to ensure that all sector budgets are pro-poor, and of the national
gender group that monitors the implementation of the PEAP. At the request of the latter, DFID provided technical assistance to help the Ministry of Finance in formulating Gender and Equity Budget Guidelines (Waterhouse/Neville 2005: 23). The Ministry of Finance incorporated these guidelines into the 2005/2006 budget circular which demands that all ministries have to show how their budgets will address gender concerns (ILO 2006: 51).

At the district level, FOWODE analysed the Luwero and Kabale district budgets for the financial year 2002/2003. The analyses used indicators of a gender-aware budget statement, namely the gendered participation in the delivery of services by the private sector, and the male/female ratios in employment and representation. The findings show that men predominate in important contracts, and in representation and employment, except for lower positions. As a result, the districts’ planning units have started to generate sex-disaggregated data. Furthermore, FOWODE and other civil society organisations have been invited by the district governments to take part in key budget meetings. Moreover, Luwero and Kabale now monitor the gendered participation in the delivery of services by the private sector, and in Luwero initiatives have been taken to increase female representation in decision-making positions (UNIFEM n.d.).

Concerning the Health sector, FOWODE evaluated the overall gender situation through a gender-aware policy appraisal. The analysis makes reference to the documents that provide the guiding principles of the health sector development up to the financial year 2004/2005. The findings show that the 2001 President Museveni Election Manifesto, the National Health Policy (NHP) 1999 and the Health Sector Strategic Plan (HSSP) 2000/2001 are all characterised by gender-blind planning. Although sexual and reproductive health rights are among the technical programme priorities in the 2001/2002 health policy statement, most gender issues are only occasionally mentioned, and concrete measures are missing. Despite increased funding and improved performance, the health budget in general and the budget for service delivery activities in particular are insufficient to augment the consumption of primary health care services of vulnerable people, especially of women in rural areas. FOWODE emphasises the importance of a gender-sensitive multisectoral policy planning since focusing on the health sector alone cannot meet women's specific health needs (FOWODE 2003a: 3-4).

In its gender-disaggregated public expenditure incidence analysis, FOWODE uses five indicators (OPD attendance, immunisation, proportion of approved posts filled with trained staff, deliveries in health units and HIV/AIDS prevalence) to assess the performance of the Health sector.

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5 DFID is supporting the Ugandan Ministry of Gender, Labour and Social Development (MGLSD) in coordinating the Gender Task Group responsible for reviewing the Government’s Poverty Eradication Action Plan (PEAP). The Group is addressing the issue of mainstreaming gender in PEAP implementation.
The results show that since abolition of user fees in government health units and reduction of fees in NGO units, utilisation of health services has increased, especially in OPD attendance and immunisation. However, the utilisation of health services is biased between rich, urban and more educated residents and poor, less educated rural people. This can largely be explained by the better economic and physical access to services of the former, and attitudes influenced by religion, culture and limited understanding of disease causation among the latter. Moreover, well-meaning policies like removal or reduction of user fees can greatly affect the quality of services. For instance, the offering of free OPD services has led to acute scarcity of drugs in health units which, in turn, results in severe morbidity among the vulnerable who cannot afford to purchase drugs from private providers. Among further factors that hamper access to health services in general, women are particularly affected by their lack of control over cash. According to the HIV/AIDS Surveillance Report of the Ministry of Health of June 2002, the overall male/female ratio among HIV infected persons is approximately 1/1.2, and the rate for boys and girls aged 15-19 years is even 1/6. There are improvements in terms of knowledge on and use of preventive practices, accessibility to services and patient-follow-up. Yet, prevalence rates, though declining or stabilising, are still very high, which is mainly due to limited access to the costly antiretrovirals (ARVs)\(^6\) (FOWODE 2003a: 1-2).

FOWODE’s **Finance sector gender analysis** examines the staff composition and training of the Ministry of Finance, Planning and Economic Development (MFPED), its Policy Statement 2002/2003 and the budget preparation and execution process. The *gender-aware finance policy appraisal* points out that the Policy Statement 2002/2003 does not contain any specific reference to gender. In its examination of the gendered implications of each MFPED policy, FOWODE states that maintaining macroeconomic stability is necessary for economic development, and that the benefits from economic growth are gender-neutral. However, the contribution of the “care economy” to the functioning of the national economy needs to be recognised and monetised. Furthermore, despite negative effects of economic liberalisation, the promotion of private sector-led development has had positive aspects for women, especially through microcredits – on condition that the benefits from microfinance programmes are equally shared between women and men. Monitoring and analysing poverty levels and planning for poverty eradication promote the provision of water and sanitation, primary health care, feeder roads, universal primary education and adult literacy programmes. Yet, gender-disaggregated public expenditure incidence analyses have to be carried out to evaluate in how far poverty levels of women and men have improved. Moreover,

\(^6\) The costs for treatment of one patient per month range from US$214 to US$740.
most measures of taxation are gender-neutral or even gender-blind, and no analysis is done to reveal their gendered impact. Finally, the implementation of bilateral and multilateral funding programmes is rarely gender-focused (FOWODE 2003b: 3).

The analysis of the budget preparation and execution includes, inter alia, an assessment of the Medium Term Expenditure Framework (MTEF), the budget guidelines and the Poverty Eradication Advisory Working Group as parts of the medium term economic policy framework. The findings show that the medium term resource allocation process especially at sector level has to be made gender-sensitive. Although the budget guidelines for the financial year 2003/2004 mention the need for gender-sensitive budgets, gender is not treated as a key variable by the sector working groups. Therefore, the formulation the National Budget Framework Paper is still gender-blind. Furthermore, the Poverty Eradication Advisory Working Group’s commitment to promote gender budgeting can be questioned (FOWODE 2003b: 4).

Another FOWODE study examines Uganda's overall national budget 2003/2004 in the form of a gender-aware policy appraisal. It identifies the salient gender issues in the budget – namely economic performance, the budget strategy, resource allocation and the key expenditure programmes – and analyses the potential gendered outcomes of the budget. In conclusion, the implementation of the budget, which is directed at export-led economic growth, will reinforce the existing inequalities between women and men. By allocating resources to water provision and health care, the budget addresses women’s needs to a limited extent, but it does not directly address gender power relations in Ugandan society and thus will not greatly contribute to women's empowerment. After all, the Government’s official commitment to gender-responsive development is not matched with adequate resource allocations (Tanzarn 2003: 15-16).

Though FOWODE’s initiative focuses on public expenditure, it also carried out a gender budget analysis of central government taxation. The study focuses on the role of the Uganda Revenue Authority (URA) which is a semi-autonomous body mandated to collect revenue for the central government. Besides the MFPED, it is the main actor in tax policy formulation and administration. In addition to a gender-disaggregated tax incidence analysis, the study also drew on tools that are commonly used for the gender budget analysis of expenditure. In a gender-aware appraisal of the tax policy, the study examines the reforms effected during 2000/2001 and

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7 Key expenditure programmes for the financial year 2003/04 comprise Universal Primary Education (UPE), Primary Health Care, district development through the Local Government Development Programme (LGDP) and the National Agricultural Advisory Services (NAADS), pay reform and pay awards, pensions, justice, police, accountability as well as the strategic exports programme (Tanzarn 2003: 6).
The *gender-disaggregated beneficiary assessment* looks at the structure of allowances offered to URA staff. The *gender-disaggregated public expenditure incidence analysis* examines the URA budget for 2002/2003. The *gender-disaggregated analysis of the impact of the budget on time use* looks at the URA medical scheme. Furthermore, the study analyses the Medium Term Expenditure Framework (MTEF) and the Medium Term Budget Framework (MTBF) as parts of the *medium term economic policy framework*. It identifies the tax measures that address gender concerns in the medium term and particularly looks at the composition of incentives for export promotion like tax exemptions, tax holidays, and rebates, zero-rated VAT goods and supplies. Finally, the study scrutinises the *government budget statement* on how far it addresses gender concerns.

The findings show that the present tax structure in Uganda is neither based on an assessment of the needs and priorities of women, men and marginalised groups, nor on an evaluation of the gendered implications of different tax systems. Furthermore, the poor cannot benefit from tax incentives since most of them are not capable of internalising and interpreting the complicated tax laws. When dealing with poor women and men, direct taxes on income, profits and interest do not play a significant role, as below a certain threshold tax is not levied. Instead, most poor people are mainly affected by indirect taxes, especially VAT on local and imported goods. Additionally, women have to pay a so-called “reproductive tax”, which means that they provide reproductive and care services to the economy without payment. They could be compensated by tax exemptions from goods primarily used by them, i.e. goods and services that have impact on reproductive health and hygiene, on time use and on leisure. Such measures could enhance the productivity of women and so increase the tax base (Wanyaka 2003).

**ACFODE’s Gender Budget Initiative**

With funds from the EU, UNIFEM also supported the gender advocacy organisation Action for Development (ACFODE) who launched a three-year Budgeting for Gender Equality Project (BGEP) in May 2004. Between August and September 2004, ACFODE carried out a gender budget analysis in the districts of Tororo and Masaka, and in the respective sub counties of Nawanjofu and Mulanda in Tororo, and Kabonera and Bukulula in Masaka. The *gender-aware policy appraisal* focusing on the sectors of Education, and Production and Marketing identifies key gender issues in the planning and budgeting processes (ACFODE 2005a: 11).

Overall, the analysis in **Tororo district** reveals that women and girls are still disadvantaged in terms of access to resources, services and opportunities. Though the District Development Plan (DDP) considers some of the gender concerns, allied interventions are not explicitly incorporated in
the District Budget Framework Paper (BFP) for the financial year 2003/2004 (ACFODE 2005b: vi). Other key gender gaps in local government planning and budgeting include inadequacy of gender analysis in both the district and sub county development plans and budgets, lack of sex-disaggregated data, and the under-representation of women in district and sub county personnel (ACFODE 2005b: 32). In the Education sector, there is need to construct teachers’ houses especially for rural schools, to ensure equitable spending on areas such as special needs education, and to care for girls retention in primary school. In the Production and Marketing sector, there is need for capacity building in marketing. Furthermore, the districts should invest in reforestation in order to address environmental degradation and to ensure sustainable access of women to wood-fuel as a source of household energy. Finally, women need to be encouraged, trained and provided with access to agricultural credit to ensure equitable participation in and benefit from agricultural production (ACFODE 2005b: 33).

Impact

In Uganda, one of the most active countries in gender budgeting, initiatives have been implemented at national, sub-national and local levels, focusing on the sectors of Education, Health, Agriculture, Finance, and Production and Marketing. The main player in gender budgeting is the non-governmental organisation FOWODE which mainly works at the national level but also at the district level. FOWODE has used all seven gender budgeting tools that are presented in the second chapter. It has to be mentioned that the Ugandan Government does not produce a gender-aware budget statement itself, but that FOWODE examined the Government’s budget statement in terms of gender-awareness. Another important NGO involved in gender budgeting is ACFODE that works at district and sub county levels. In its research, it has applied the tool of gender-aware policy appraisal. Both NGOs have been supported by UNIFEM.

The NGOs’ research reveals considerable gender gaps in all examined areas. However, their gender budget initiatives have had a certain impact on the national Government and the district governments of Luwero and Kabale. The latter now produce sex-disaggregated data, monitor the gendered participation in the delivery of services by the private sector, and have taken initiatives to increase the employment of women in decision-making positions. Moreover, the district governments have enabled civil society organisations, amongst them FOWODE, to participate in key budget meetings. At the national level, the gender budget initiative supported by UNIFEM resulted in the participation of FOWODE in the Poverty Eradication Action Plan, which is part of the national budget process. A further step towards a gender-aware medium term economic policy framework was the elaboration of Gender and Equity Budget Guidelines by the Ministry of Finance.
and Planning. Yet, FOWODE’s Finance sector gender analysis shows that the formulation the National Budget Framework Paper is still gender-blind. Finally, the Ministry of Finance and the Ministry of Gender decided to implement a gender budget initiative in 24 districts from 2002 to 2008, focusing on the sectors of Agriculture, Water and Sanitation, Health, Education and Roads (UNIFEM n.d.).

3.2 Mozambique

Gender budgeting in Mozambique has been advanced more by the Government and UNIFEM than by local NGOs and is only applied at the national level.

**Governmental Gender Budget Initiative**

In Mozambique, the gender budget initiative has been carried out with financial support of the Swiss Development Corporation, UNIFEM and UNDP. The NGO Gedlide translated most chapters of the first South African “Women’s Budget” book into Portuguese and organised a gender budgeting workshop for Finance officials (Budlender 2002b: 136). As a result, the Gender Special Interest Group (GSIG) was established. It comprises donors, Government and civil society, and aims at mainstreaming gender into the national budget and the “Action Plan for the Reduction of Absolute Poverty” (PARPA), which is the Mozambican PRSP (ILO 2006: 51).

In 1998, the Ministry of Planning and Finance (MPF) initiated a gender-sensitive budget exercise with financial supported of the Swiss Development Corporation (Budlender 2002b: 136). The MPF defined gender indicators from which the sectors could specify expenditures by gender within the human resources and investment budget. However, only the sectors of Education, Health and Social Welfare have shown progress in engendering their budgets. The Ministry of Education, for instance, made efforts to conduct a gender-disaggregated public expenditure incidence analysis. The Ministry estimated the unit costs of several educational indicators and projected the budget needed to meet the objective of improving girls access to education (Ibraimo 2003: 11-12). Besides, the Ministry of Labor has asked UNIFEM to provide technical assistance in engendering their strategic plans and their section plans and tries to improve coordination capabilities with other gender-relevant sectors. The Ministry of Public Works and Housing is also interested in engendering its programmes of water resources facilities, housing expansion, and tertiary roads construction (Ibraimo 2003: 25).

**UNIFEM’s Gender Budget Initiative**

In 2003, UNIFEM invited the NGO Gender Action to carry out a gender analysis of the
**PARPA 2001-2005** which defines the *medium term economic policy framework*. The results of the analysis show that the PARPA, the Mozambican PRSP, hardly addresses gender gaps. Firstly, it does not engender the consultative process. Accordingly, no clearly identified gender expert has been integrated into any section of the consultation process. Secondly, the PARPA’s analysis of the causes and determinants of poverty does not incorporate gender issues. Most of the monitoring and impact indicators are not sex-disaggregated. Though the PARPA examines the gender dimensions of health, water supply, agriculture and rural development to a certain degree, it does not at all address them in fundamental areas like HIV/AIDS, governance, employment, business development and macroeconomic policies.

Among the few attempts to mainstream gender into the PARPA, the best example is the analysis of girls access to primary education. It demonstrates that girls of all income groups in rural areas are extremely disadvantaged. PARPA defines gender equity as a priority in primary school education, sets targets for increasing the numbers of female students and teachers, and identifies actual funding in the budget to implement these objectives. But with the exception of girls primary education and maternal health, sectoral gender activities have minimal or no funding for implementation (Garret 2003: 1-3).

UNIFEM also commissioned Maimuna Ibraimo, **economist at the Mozambican Ministry of Planning and Finance**, to conduct a *gender analysis of the expenditure and the revenue side of the Mozambican budget*. The *gender-aware policy appraisal* points out that the raise of expenditures to priority areas from 60 percent of the overall public resources in 1999 to 67 percent in 2001 has been primarily to the benefit of the Education, Health and Infrastructure sectors. The expenditures in these sectors could increase women’s access to public services and to bigger markets. The PRSP monitoring activities have been indicating high levels of achievement in terms of enrollment rate for girls and boys, coverage of the health services, coverage of rural extension services, water supply, electricity provision and paved roads.

However, the increase in financial resources is not sustainable. This was seen in 2002, when the reduction of foreign assistance made it impossible to implement the planned budget, and the most affected sectors were Primary Education, Employment, Water, Public Works and Health. Another constraint for a gender-responsive budget is the country’s export-orientation. Most of the foreign direct investments have gone in mineral-based and/or capital-intensive industries where mainly men are employed. On the other hand, expenditure on labour-intensive industries, such as the cashew and textiles which could absorb female labour, is being cut. Furthermore, rural women are less likely to benefit from the private sector development policy since most of the enterprises are
concentrated in urban areas. Women have also benefited less than men from microfinance programmes that seek to be financially self-sustainable (Ibraimo 2003: 16-20).

The second part of the study contains a gender-disaggregated tax incidence analysis of direct and indirect taxes. The findings show that the Mozambican tax structure has some advantages for women. Firstly, the progressive structure of the Income Tax and tax exemptions for earnings below the official minimum wage protect lower income groups where women tend to be represented. There are also initiatives to take into account the tax payers’ demographic burden, i.e. the number of economically dependant members in a household. Secondly, no Value Add Tax is levied on the consumption of basic food like maize meal, rice, bread, milk for babies, vegetables, frozen fish and medicine. Additionally, no fees are charged for basic public services such as education, health and kindergarten services (Ibraimo 2003: 15-16).

Impact

In Mozambique, the Government, the Swiss Development Corporation and UNIFEM have initiated gender budgeting at the national level. The governmental gender budget exercise was initiated by the Ministry of Planning and Finance in 1998. As a result, the sectors of Education, Health and Social Welfare have carried out gender analyses of their budgets. Apart from these three ministries, there is rather little gender budgeting activity within Government.

UNIFEM commissioned researchers to conduct gender budget analyses of the national budget and the PARPA 2001-2005 (Mozambique’s PRSP). The tools that were used include gender-aware policy appraisal, gender-disaggregated tax incidence analysis and the analysis of the medium term economic policy framework in terms of gender-awareness. The research points out that women may benefit from some tax measures and from the raise of expenditures in the sectors Education, Health and Infrastructure. Yet, the analysis of public expenditure also reveals significant gendered impacts. Moreover, the PARPA hardly defines a gender-aware medium term economic policy framework.

In fact, it can be said that the framework for engendering the Mozambican budget has been set, but capacity building is essential to attain further progress in gender budgeting (Ibraimo 2003: 25). In 2005, Gender Action worked closely with PRSP stakeholders in Mozambique to increase their capacity for engendering the PARPA II (2006-2010), focusing on the harmful impacts of macroeconomic policies on poor women (Gender Action). The impact of Gender Action’s work cannot been evaluated yet since the PARPA II has not been subjected to a gender budget analysis.
3.3 Nicaragua

In Nicaragua, budget work focuses more on transparency than on gender (Hofbauer n.d.: 1). However, national and international stakeholders have done some initial work in gender budgeting. For instance, the GTZ has supported the non-governmental organisation FIDEG (Fundación Internacional para el Desafío Económico Global) in conducting research on the financial contributions of women in the national budget (UNFPD/UNIFEM/GTZ n.d.). Most initiatives introduced a gender perspective in participatory budgeting (“presupuestos participativos”). Gender budgeting and participatory budgeting are related since they both aim at promoting civil participation in the budget process. Yet, participatory budgeting refers to the budget formulation and does not necessarily include an analysis of public budgets.

**Participatory budgeting** can be defined as “a process by which citizens, either as individuals or through civic associations, may voluntarily and regularly contribute to decision-making over at least part of a public budget through an annual series of scheduled meetings with government authorities” (Goldfrank 2006: 4-5). It is a form of participatory democracy that is mostly but not exclusively implemented at the municipal level (UN-HABITAT 2004: 20-21). Having its beginnings in a dozen Brazilian municipalities in the late 1970s, participatory budgeting has expanded throughout Latin America and has become a best practice for reducing poverty and practicing good governance.

Nicaragua and many other countries in Latin America have legislated national laws that compel municipal governments to consult citizens in the budget process (Goldfrank 2006: 1). According to President Alemán's decentralisation and participation reforms in 1997, 2000 and 2001, civil participation in municipal budget decision-making occurs through town hall meetings, and neighbourhood and municipal development committees. While these laws seem worthy on paper, in practice, the achievement of successful participatory budgeting practices is impeded by the political actors’ lack of commitment, the lack of sufficient municipal resources, the weakness of municipal bureaucracies and the climate of political polarisation (Goldfrank 2006: 29-30). After all, the progress in participatory budgeting reached under the PRSP-II (IMF/IDA 2005: 8) does not seem to be sufficient.

During the last years, public institutions, civil society organisations and international organisations carried out several initiatives of **gender-sensitive participatory budgeting** in Nicaragua, mainly at the municipal level. However, most of these initiatives have not been published (UNIFEM 2005: 7). Thus, in 2005, INIFOM (Instituto Nicaragüense de Fomento
Municipal), INIM (Instituto Nicaragüense de la Mujer) and AMUNIC (Asociación de Municipios de Nicaragua) organised a conference on gender-sensitive participatory budgeting in order to facilitate an exchange of experiences. The conference, which was supported by UNIFEM, UNCDF and the Dutch embassy, was attended by more than 100 representatives of civil society organisations, public institutions, municipal administration, universities and international development agencies (UNIFEM 2005: 4).

The different stakeholders presented their work in the field of gender-sensitive participatory budgeting. For instance, INIFOM and the Municipal Development Council of Boaco have initiated a pilot that aims at introducing a gender perspective in the municipal administration processes. The NGO Ayuda en Acción-Nueva Segovia, AMUNSE (Asociación de Municipios de Nueva Segovia) and FUNDEMUNI carried out an exercise in Nueva Segovia that intends to incorporate a gender perspective in the municipal budgets, as well as to promote the participation of women in the local development. The work of the NGO CISAS on the national budget focuses on three main components: the Latin American transparency index, the analysis of expenditures in the Health sector and the PGR (Presupuesto General de la República), and research on expenditures on HIV/AIDS and the associated youth policies. In 2003, SNV has started an initiative in the municipality of Muelle de los Bueyes aiming at integrating gender concerns in the internal organisation of the municipality and its investment planning. OEA (Organización de Estados Americanos) has planned to realise a pilot project in six municipalities (Maniguas, Tisma, Bocay, Wiwili, Dipilto and Ocotal) with the objective to promote the participation of women in the municipal decision-making and to introduce a gender perspective in the municipalities’ investment plans. In 2004, the non-governmental organisation GISN (Grupo de Incidencia Sur Norte) has elaborated methodical guidelines how to integrate gender budgeting in the gender planification process (UNIFEM 2005: 5-6).

UNIFEM initiated the project “The economic agenda of women” which is financially supported by SIDA and aims at promoting capacity development in the gender analysis of the regional economies and of the impacts of free trade. The project’s partners in Nicaragua are INIM, civil society organisations and academics. It has become an important forum of debate, exchange and coordination of activities in the area of gender and economy. Since 2000, UNIFEM has launched several initiatives in the region that have the objective to increase the participation of women in budget decision-making at local and national level. To reach this aim, UNIFEM works on awareness building and capacity development in gender analysis of budgets, and supports civil society initiatives (UNIFEM 2005: 6-7).

The methods for a gender-sensitive analysis of budgets are known in Nicaragua. SNV, for
instance, refers to Elson’s gender budgeting tools (UNIFEM 2005: 23-24). However, they have not yet been applied.

The participants of the conference constituted an inter-institutional team mandated to elaborate a strategy how to introduce a gender perspective into public budgets. The strategy shall take into consideration the existing initiatives and the legal framework (UNIFEM 2005: 31). The participants drew the conclusion that gender-sensitive participatory budgeting should be advanced through institutional strengthening of INIFOM, the mayoresses, the representatives of the State at the municipal level and the gender focal points in public institutions. Furthermore, they decided to promote knowledge and development of tools as well as information exchange and capacity development. Finally, the participants agreed that the experiences in gender-sensitive participatory budgeting should be projected onto the national level and connected with sectoral planning (UNIFEM 2005: 31-35).

**Impact and Prospects**

In Nicaragua, gender budgeting is still in its early stages. In the last years, national and international stakeholders have carried out initiatives that introduce a gender perspective in participatory budgeting. Although national laws compel municipal governments to consult citizens in the budget process, the political situation in Nicaragua hinders the achievement of successful participatory budgeting. The chances for progress in gender issues are also rather poor since the new Government's gender commitment is questionable. However, gender-sensitive participatory budgeting is a promising approach that has been advanced mainly at the municipal level by public institutions, civil society organisations and international organisations in Nicaragua. As most of these initiatives have not been published, in 2005 INIFOM, INIM and AMUNIC organised a conference that aimed at facilitating the exchange of experiences in gender-sensitive participatory budgeting. The participants constituted an inter-institutional team mandated to elaborate proposals how to integrate a gender perspective into public budgets. Also, they formulated the objective to project the experiences in gender-sensitive participatory budgeting onto the national level and to connect them with sectoral planning.

The efforts at engendering Nicaraguan budgets have been without concrete success. But they are a starting point, and with the support of a strong and committed stakeholder like UNIFEM, gender budgeting can be brought forward in Nicaragua.
4. Comparison and Conclusion

The gender budget initiatives in Uganda, Mozambique and Nicaragua show important *differences in terms of stakeholders, levels and tools*. Firstly, gender budgeting in Uganda has been initiated by local NGOs in collaboration with women parliamentarians. In contrast, the Mozambican gender budget initiatives have been launched by the Government and international donors. In Nicaragua, gender-sensitive participatory budgeting initiatives have been carried out by national and international, non-governmental and governmental actors. Secondly, while in Uganda gender budget initiatives have taken place at the national, sub-national and local levels, in Mozambique gender budgeting experiences are restricted to the national level. The Nicaraguan initiatives have mainly been implemented at the municipal level. Finally, as can be seen from the matrix below, the use of the gender budgeting tools is quite unevenly spread in the different countries. In Uganda all seven tools are common, and in Mozambique at least some of them are used. In Nicaragua, gender budgeting is still in its early stages. By introducing a gender perspective in participatory budgeting, national and international stakeholders have done first steps in gender budgeting. But the tools for a gender-sensitive analysis of budgets have not yet been applied.

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Most gender budget initiatives experience the same *challenges*. The Ugandan, Mozambican and Nicaraguan initiatives have raised awareness of gender issues in the budget and have increased civil society participation in the budget process. Furthermore, in Uganda and Mozambique steps have been done to integrate gender budgeting in the PRS processes. However, the results are rather weak. Still, “there is gap between gender analyses of the budget and the implementation of a budget responsive to gender” (Sharp 2007: 7).

Thus, a *key lesson* for stakeholders is that gender budgeting activities should not be limited to the analysis of single past budgets for their gendered impacts. If gender budget initiatives are to...
fulfil their potential of addressing gender gaps in budgets, stakeholders should increase efforts to produce a gender-aware medium term economic policy framework (Sharp 2007: 6-7). But most importantly, achieving a gender-responsive budget requires the political will and a long-term commitment of Government stakeholders.

Apart from these key lessons, multilateral and bilateral donors that work on gender budgeting should primarily respect the principle of national ownership. Thus, they should concentrate on advocacy, capacity building and technical support in the programme implementation (Hewitt 2002: 21). Their role also lies in doing research to refine the existing tools and to develop new tools for a gender-sensitive analysis of budgets. Though there has been some initial work in the analysis of the tax systems in Uganda and Mozambique, most gender budget initiatives have focused on the expenditure side of budgets (Budlender/Hicks/Vetten 2002: 168). This is due to the fact that methodologies for analysing revenue are still relatively undeveloped (Wanyaka 2003). Another reason is that very large proportions of developing countries’ resources are external (Budlender/Hicks/Vetten 2002: 168). This in turn shows that the gender analysis of both taxation and donor contributions to country budgets should be advanced (Budlender 2002a: 93-94). The way how donor funds are used and controlled is closely linked with the government’s own approach to budgeting, and “relates directly to government and country ownership of their own development path” (Budlender 2002a: 94).

5. Bibliography


