

**Pan Islands Gender Budgets Conference
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**Information support for gender budget
analysis**

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BRIDGE Gender and Budgets Cutting Edge Pack (section 4)

Balmori Hofbauer, Helena, 2003, 'Gender and Budgets Overview Report' in BRIDGE, *Gender and Budgets Cutting Edge Pack*, Brighton: BRIDGE/Institute of Development Studies (IDS):

www.ids.ac.uk/bridge/reports/CEP-Budgets-report.pdf

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1. How are gender budget initiatives (GBIs) implemented in practice?

Australia pioneered gender-sensitive budget analysis in 1984 by committing government agencies to evaluate the impact of the budget on women and girls. The Australian Women's Budget required the breakdown of each agency's expenditure into three main categories:

1. Women-specific targeted expenditures: resources allocated for programmes that specifically target women.
2. Equal employment opportunity expenditures: resources allocated to affirmative action in order to promote employment of women and men in equal numbers, equal representation within management posts, and equal pay.
3. Mainstream expenditures: the bulk of the remaining expenditures not covered by the first two categories (Budlender 1999b).

Most GBIs around the world start off with the three categories developed by the Australian initiative, using some sort of country-specific adaptation. Some of them introduce subcategories for women-targeted expenditures, with various ways of distinguishing what is gender-focused. As such, it can be relevant to evaluate not only the resources of programmes directly benefiting women but also, for instance, the amount of money spent on gender

training for public officials, or on carrying out gender-sensitive sectoral research and assessments.

There has been a tendency, however, to limit the work of GBIs to identifying expenditures explicitly oriented towards women. The main reason behind this is that tracking targeted expenditures is much easier than analysing the overall gender-awareness of mainstream expenditures. Though this is relevant in order to highlight the scarcity of resources allocated to women, it restricts gender equality concerns to isolated issues – tackling these alone can make only a limited impact on the extent of gender inequality.

It is therefore crucial to unpack the gendered implications of mainstream budget allocations. A series of methodological tools has been designed for doing so. These tools have been used, with different degrees of country-specific adaptations, in many GBIs around the world.

1.1 Tools

Seven GBI Tools

<i>Tool 1. Gender-aware policy appraisal</i>	Designed to analyse policies and programmes from a gender perspective, and identify the ways in which these policies and the resources allocated to them are likely to reduce or increase existing gender inequalities.
<i>Tool 2. Gender-disaggregated beneficiary assessment</i>	Implemented to evaluate the extent to which programmes or services are meeting the needs of actual or potential beneficiaries, as identified and expressed by themselves.
<i>Tool 3. Gender-disaggregated public expenditure benefit incidence analysis</i>	Used to evaluate the distribution of budget resources among women and men, girls and boys by estimating the unit costs of a certain service and calculating the extent to which this service is being used by each of the groups.
<i>Tool 4. Gender-disaggregated analysis of the impact of the budget on time use</i>	Designed to establish a link between budget allocations, the services provided through them and the way in which different members within a household spend their time.
<i>Tool 5. Gender-aware medium-term economic policy framework</i>	Designed to incorporate a gender perspective into the medium-term frameworks of policy development, planning and budgetary allocations, such as by disaggregating variables by gender, combining national income accounts and household income accounts and highlighting and challenging the gender-blind underlying assumptions about how the economy works.
<i>Tool 6. Gender-aware budget statement</i>	This tool refers to reports generated by government agencies on the implications of their expenditure on gender equity objectives.
<i>Tool 7. Disaggregated tax-incidence analysis</i>	Used to assess the differential impacts of taxation on women and men, as well as to evaluate the level of revenue raised in relation to the needs and demands for public expenditure.

For a detailed explanation of these tools see Budlender, Sharp and Allen 1998.

Tool 1. Gender-aware policy appraisal

This assesses the actual or likely impact on gender relations of programmes and strategies outlined by policies. Do budgetary allocations follow policy commitments on gender equality? It relies heavily on unpacking and illustrating implicit and explicit gender issues in a certain sector – such as land reform in South Africa as shown below - in order to analyse resources accordingly (Budlender *et al* 1998).

Gender inequalities and the land reform programme in South Africa: a gender-aware policy appraisal

The Department of Land Affairs in South Africa is responsible for land reform in the country. 'The poorer provinces are disproportionately rural, and contain disproportionately many women and children. [...] Legal restrictions have impeded women's access both to land and to the financial resources to develop it. In addition to legislations which designated women as minors who could not own property or conclude contracts in their own right, customary law has, in many cases, deprived women from the right to own property [...] Unless more attention is directed to meeting women's needs and concerns, the land reform programme could exacerbate existing gender inequalities in the allocation of land and its productive use' (Government's Budget Review quoted in Budlender *et al.* 1998: 39). Under such circumstances, legal reforms addressing inequalities in terms of the right to own property are needed. They have to be matched with gender-sensitive criteria that ensure the availability of resources directed towards women in the land reform programme. In this sense, changing the legal framework is only an initial step, which requires the allocation of resources in order to contribute to a change in customary practices.

Depending on the existence and accessibility of relevant information related to the policy and the budget under analysis, more elaborated evaluations can be carried out. The South African Women's Budget Initiative has developed a five-step approach that shows a clear way to proceed when carrying out gender-aware policy, programme, and sectoral appraisal. This approach has also been used in Tanzania and Uganda (Budlender *et al.* 2002). It comprises the following:

1. Analysis of the situation of women, men, girls and boys in a given sector.
2. Assessment of the extent to which policies address the gendered situation.
3. Assessment as to whether budget allocations are adequate, in order to implement gender-responsive policies.
4. Assessment of short-term outputs of expenditure, in order to evaluate how resources are actually spent, and policies and programmes implemented.

5. Assessment of the long-term outcomes or impact expenditures might have (Budlender 2001: 110).

Steps one to three of this approach can be carried out on the basis of policy and budget documents. If the government is not reporting properly, nor collecting the right information, steps four and five require considerable fieldwork. As such, the application of a gender-aware policy appraisal can benefit by integrating the opinion of the beneficiaries of a certain policy into the analysis, which can be established by using Tool 2.

Tool 2. Gender-disaggregated beneficiary assessment

This tool enables the voices of citizens to be heard (Budlender *et al.* 1998). It is used to establish women and men's views on whether the patterns of government expenditure (and their related programmes and services) are in line with their priorities and whether the delivery of particular services is adequate.¹ This is relevant in order to appraise unintended effects and outcomes of policies which, on paper, might even appear to be gender-sensitive. Below is an example of the powerful combination of gender-aware policy appraisal and beneficiary assessment, which highlighted the shortcomings of anti-poverty interventions in Mexico.

Anti-poverty expenditures in Mexico: policy appraisal and beneficiary assessment

During 2000 and 2001, the Mexican GBI analysed 21 anti-poverty programmes implemented by the federal government. A checklist was developed in order to assess a series of criteria such as the gender-specificity of the anti-poverty programme content, whether gender-sensitive assessments of the poverty context had been undertaken, and in what role women were placed in the programme. Out of the 21 programmes, only six made reference to a gender perspective, and only four were specifically targeting women; the resources allocated to women amounted to less than 2 per cent of total anti-poverty funds. The bulk of the programmes assumed, and in some cases even promoted, traditional roles for women, uncritically locating them in mothering and care-giving roles. Furthermore, the analysis revealed that half of the anti-poverty programmes registered cutbacks from 2000 to 2001, which affected nutrition, basic housing, temporary employment and community services.

One of the programmes, Progresa, providing basic health, education, and nutrition to children, encompasses 20 percent of anti-poverty funds. It was evaluated through beneficiary assessments carried out at state level by a partner network. This revealed that due to its structure and design, Progresa relied heavily upon the unpaid work of already overburdened women. The lowest level within the formal operational structure of Progresa is made up of 46,521 volunteer promoters, primarily women, who work an average of 29 hours per month without pay. Some beneficiaries clearly expressed that the meagre financial benefits granted

¹ Techniques include use of quantitative methods such as attitude surveys, and qualitative methods such as group discussions and interviews.

by the programme were not worth the overall effort invested in complying with its requirements (Vinay *et al.* 2001; Red de Promotoras y Asesoras Rurales 2000).

One major obstacle many GBIs around the world face is the lack of gender-disaggregated information on the use and orientation of public services. The difficulty stems from a variety of factors, a central one being that, in general, the budget does not specify its intended beneficiaries. Tool 3 seeks to redress this.

Tool 3. Gender-disaggregated public expenditure incidence analysis

This tool aims to evaluate to what extent groups of people “benefit” from expenditure on publicly provided services. It seeks to measure the distribution of budget resources among women and men, girls and boys by estimating the unit costs of a service and calculating the extent to which it is being used by each of the groups (the “benefit incidence”). In primary education, for example, the incidence of benefit of public expenditure for girls is the value of public spending on primary education multiplied by the ratio of girls’ enrolment in primary school to total enrolment in primary school (Commonwealth Secretariat 1999). In Ghana, to cite another example, gender disaggregated public expenditure incidence analysis found that all women and girls benefited less from spending at all levels of education but that poor women benefited as much as poor men when it came to health spending (Budlender *et al.* 1998).

Despite the fact that every government should be able to “cost” the services it provides, and to identify who is accessing them, this task comes close to impossible in many countries. Generally speaking, the extensive quantitative information needed – for the national, sub-national and local levels – might not be available. If it is available, it might not be sufficiently disaggregated. For some cases (like health and education), gender-disaggregated information might exist but not in an easy-to-use format. The information might be in the form of administrative records such as school registers or clinic registrations, which are never systematised.

Decentralisation poses additional challenges to gaining the necessary data to carry out this analysis. This can be due to incompatible information or contracting out of public services meaning that they are managed externally. Furthermore, the aggregation of data (including accounts) and “cost-sharing” within governmental agencies themselves, make it difficult even for the government itself to calculate its own gender-disaggregated expenditures incidence analysis (Elson 1998). These difficulties tend to be more acute at the local level, and are well illustrated in the South African Fourth Women’s Budget which focused on the local level, including expenditure incidence analysis (see box below).

Difficulties in assessing mainstream expenditures at the local level: South Africa

The South African Fourth Women's Budget focused on local governments' expenditure in five municipalities. The analysis included gender-specific allocations, equal opportunity or affirmative action allocations, and mainstream expenditure (based on the five-steps model mentioned above). Researchers found very few gender-specific allocations at the local level. In addition, greater gender imbalances within local government employment than in the national and provincial spheres were identified. Mainstream expenditures were difficult to assess because of a variety of obstacles:

- Municipal expenditures were targeted at households, rather than individuals.
- There was generally a lack of, or even conflicting, information.
- Gender-disaggregated data were not available.
- The nature and size of allocations was difficult to determine.
- Municipalities were diverse and lacked uniformity.
- Accounts were complex and the forms of revenue were diverse.
- Officials were reluctant to share information.
- The structure of governments was under constant change.

It was nevertheless possible to identify the differences between the types of services offered by rich and poor municipalities. Focusing on functions that have a clear gender impact (like water, sanitation, electricity, and refuse removal), 'it was soon clear that the poorer municipalities were attempting to deliver a core set of services, and not reaching all citizens even in this endeavor. In contrast, wealthier municipalities were able to offer a wide range of services that poorer ones would have considered unbelievable luxuries' (Budlender 1999a: 23).

Tool 4. Gender-disaggregated analysis of the impact of the budget on time use

Another way of evaluating the extent to which public services are being used and their impact on women, men, girls and boys consists of establishing a link between budget allocations, the services provided through them, and the way in which different members within a household spend their time. This can help establish whether a budget and its underlying policies are, for example, relying on women's unpaid labour. Household time use surveys are required in order to undertake this analysis, although relevant information regarding the relationship between the use of time and service provision can be gathered through beneficiary assessments (Tool 2).

This tool is particularly relevant, since a number of time use studies have revealed that in almost every country women spend more hours working than men do (both paid and unpaid work). Furthermore, the reduction of social spending implicit in global neo-liberal economic policy trends has resulted in an increased "transfer of costs", formerly covered by the government, to the household (in the form of time use or by the introduction of user fees). Needless to say, this transfer of costs is mainly being carried by women, with particularly

harsh effects on the poor, who have to invest proportionally more time to access minimal benefits and services and fulfil the needs of their families. The reduction of state healthcare provision might shift the burden of caring for the sick from the state to the household, thereby increasing women's time burden (as can be seen in the cases from Ecuador and Switzerland below).

The impact of social spending cut-backs on the time use of women in Ecuador

Studies on the influence of public spending reductions on time use show that cut-backs in social services particularly hurt the poor. In a 1992 study on the impact of structural adjustment on Ecuadorian women, it was found that women spend more time shopping for cheaper items, buying in smaller quantities, and food preparation takes longer because they buy less processed food. Women also had to allocate more time to income generation and community management activities at the expense of reproductive work, resulting in the shift of the reproductive work burden onto young women and girls in the family, thus reducing their available time for school work (Eşim 2000).

Unpaid work and welfare spending in Basel-Town, Switzerland

The relationship between budget decisions and unpaid work is a sub-project of the gender budget analysis in Basel-Town, Switzerland. Changes in policy such as decisions to cut welfare will result in the transfer of tasks to women's unpaid labour. This project identifies areas of expenditure which will have an impact on unpaid work (such as provision of crèches and health care services). It has also compared the relative financial value of unpaid work done in Basel-Town with amounts gained from taxation or spent by the state on welfare. A forthcoming phase of the initiative will compare voluntary work and state spending in the area of childcare.

The tools examined up to this point offer options for assessing the impact of a government's budget on women, men and different groups of women and men. Their main purpose is to shed light on how expenditures implicitly or explicitly affect gender relations, but these expenditures rely on dominant understandings of what role women and men play within society and how the economy works. Tool 5 aims at mainstreaming a gender perspective into the economic models themselves, on which medium-term economic frameworks (MTEF) are based.

Tool 5. Gender-aware medium term economic policy framework

This tool aims to change the gender-blind thinking that underlies the mainstream economic models, by mainstreaming a gender perspective. MTEFs are budget plans used by ministries of finance to facilitate longer term planning. This instrument attempts to link up policy development, planning and budgets over a period of usually three years. MTEFs relate a government's policy objectives to concrete actions, by identifying the resources necessary to

reach the intended goals in a medium-term timeframe. As such, an MTEF forecasts the total level of resources that will be available, and establishes the way in which these resources are to be allocated in order to achieve policy objectives (Hewitt 2001a). However, MTEFs take mainstream macroeconomic assumptions and targets as their base, and these tend to fail to recognise the different roles of women and men in economic activity (Commonwealth Secretariat 1999).

The overall planning and development environment that is fostered by an MTEF offers an opportunity for addressing gender inequalities in a step-by-step way. Sex-disaggregated information can be generated in order to assess the gender-specific content of policies and ensure more effective gender-orientation of such policies in the future. Furthermore, since MTEFs entail consistent efforts of evaluation against targets and indicators, the gendered impact of policies and resource allocation can be addressed successively within a given timeframe. The Tanzanian GBI developed a checklist to assist the mainstreaming of gender into the MTEF (see box below).

Mainstreaming gender into the MTEF: Tanzania

This country's initiative was launched by the Tanzania Gender Networking Programme (TGNP), an NGO committed to advancing the process of gender equality. After the initial years, TGNP started to collaborate with the Ministry of Finance. The organisation developed a checklist for planners and budget officers to help them mainstream gender into the MTEF. This checklist addresses the way in which the vision, mission, policy objectives, institutional environments, and concrete programmes are developed and put together. It aims to illustrate the way in which gender, gender relations and their effects on policy design and the economy can be incorporated. This helps to foster a deeper understanding and analysis of what is required to address the differentiated needs of women, men, girls and boys. According to TGNP, a multi-year horizon allows for a forward-looking budget, and for processes that 'require commitment, willingness and attitudinal change, such as achieving gender equality' (Rusimbi *et al.* 2000: 17).
(See the *Supporting Resources Collection* for details of this checklist).

Tool 6. Gender-aware budget statement

This tool is a report by government (including by ministry and sectoral divisions) on budget expenditure forecasts and how these relate to its gender equity objectives (Budlender *et al.* 1998). It consists of reports which usually rely on the above-mentioned five tools, in order to identify gender biases in the allocation of the budget within departments, ministries or levels of government. Gender-aware budget statements can integrate a series of relevant indicators, such as the balance in government employment, the share of public service expenditure used mainly by women, and targeted expenditures – see Sri Lankan case below. The information these statements generate is crucial in order to evaluate programmes and design corrective

measures. It provides the legislature and civil society with the means to hold the government accountable for eliminating persistent gender gaps.

Generating new information regarding the impact of the budget on women: the experience of Sri Lanka

The Ministry of Finance-led GBI in Sri Lanka focused on the Ministries of Education, Health, Agriculture and Lands, Social Services and Industrial Development. Civil servants conducted in-depth research in these sectors, producing relevant information that enabled the government to assess its policies. The project examined the gender distribution in public sector employment, disaggregated recurrent expenditure by sex, and developed gender-sensitive impact indicators (Hewitt and Raju 1999). Information such as that generated by this initiative is essential for allowing a broader analysis and active participation of sectoral departments outside the executive in demanding gender-sensitive measures.

So far these tools have focused on government expenditures – Tool 7 makes the shift to government revenues.

Tool 7. Disaggregated tax-incidence analysis

Assessments of GBIs to date suggest the need to develop more revenue-related work (Eşim 2000). Tool 7 assists the analysis of the impact of taxation or revenue policies on women and men. In doing such work attention has to be paid to a series of factors such as:

- The individual income of men and women (because women's average income is less than men's).
- Household incomes (since men and women may have conflicting claims on its use).
- Bargaining power and the distribution of resources within households (because men and women may not have equal access to the household's resources).
- Labour market incentives (which might stimulate or restrict women's participation in the paid economy by creating different incentives for primary and secondary earners within a household).
- The abilities of men and women to prosper in the future if their household circumstances change (Himmelweit 2001).

There are a variety of ways in which taxation policies can affect women, placing unequal burdens on them and limiting their opportunities:

Direct/personal income tax

Depending on how it is structured, direct/personal income tax can be gender biased. For example, if a married couple incurs a greater tax liability than two single individuals, this discourages secondary workers in the household, who tend to be women. This has been

seen in the United States, Canada and Japan (Eşim 2000). On the other hand, a shift to taxing all earners as individuals can discriminate against households with only one income earner. Work on taxation in the Fifth Women's Budget in South Africa has shown the particularly inequitable impact on women-headed households of taxing individuals (Smith 2000). Gender bias may also be present in tax expenditures (subsidies, deductions, exemptions, or credits) that are allocated to the male spouse only or not available to a married woman who is the sole earner (see box below on the Working Families Tax Credit in the UK).

Unequal employment tax credits: the case of the UK

The Women's Budget Group (WBG) welcomed the British government's decision to revise the Working Families' Tax Credit (WFTC) by dividing it into two separate tax credits: the Employment Tax Credit and the Integrated Child Credit. The WBG had argued that any employment incentives should be targeted at men and women equally, so that work pays equally well for both, and that a sharing of caring and earning roles between parents must be encouraged. Previous incentives worked in a way that, for many families, it was most practical for one parent to work long hours while the other took the bulk of caring responsibilities and only a secondary labour market role, if any. As such the WFTC had been designed to get at least one parent from unemployed households into employment, but acted as a disincentive to second earners – thus discriminating against women (Elson 2000: 5–6).

Indirect/commodity taxes

Liberalisation policies that aim to reduce trade taxes have increased the share of indirect/commodity taxes in total revenues. These taxes are added to goods and services and are usually referred to as “value-added tax” (or VAT). Despite their apparent gender-neutrality, indirect taxes can have important gender implications. Men and women consume different products and services, with women tending to be responsible for daily household purchases. For instance, research has shown that the patterns of expenditure of female-headed households tend to focus more on nutrition and education than in male-headed households (BRIDGE 2002). Indeed, these value-added taxes are regressive and damaging for poorer households as they pay a greater proportion of their income on these taxes compared to wealthier households (Budlender *et al.* 1998).

User fees

These are *not* part of taxation policies but are part of revenue. They can be considered to be an alternative to tax-based financing of public services. This “cost-sharing”, as it is often called, has become increasingly common in developing countries since the 1980s with the move away from free basic services for all. Those in favour of the introduction of fees point to the potential for greater accountability from service providers, improved services, and more user responsibility. The little evidence that there is points, in fact, to reductions in the

utilisation of services among the poor, and negative effects on well-being and health that derive from the introduction of user fees (Hewitt 2001b; Eşim 2000) – see cases below on education and health.

User fees and female education: Vietnam, Bangladesh and Uganda

Vietnam: households with the lowest income have to spend 22 percent of their non-food income to send a child to school, almost twice the percentage of those households with the highest incomes (Eşim 2000).

Bangladesh: a survey showed that four out of the five main constraints to female secondary education enrolment were related to costs (Eşim 2000).

Uganda: when cost-free universal primary education was introduced here, with a clear provision regarding gender equity in enrolments, girls' education was greatly improved (Baguma and Muhanguzi 2000).

User fees and take-up of health services: Ghana, Zimbabwe, Nigeria and Kenya

Ghana, Zimbabwe and Nigeria: during periods when user fees were introduced the proportion of women health service-users fell, which significantly impacted on women's health status indicators such as maternal deaths (Eşim 2000).

Kenya: user fees were introduced for hospital and health centre services in 1989. One year later, when the outpatient registration fee was removed, households reported higher use of the outpatient services (Eşim 2000).

Initiatives around the world have used the above seven tools as a conceptual starting point, though most of them have developed and adapted their own instruments to suit their own questions, contexts and dynamics. These tools, and the examples of different approaches and diverse initiatives, at best illustrate the many angles and specificities that can be incorporated while analysing the budget through a gender lens.

If comprehensive and disaggregated information is available, Tools 3 (public expenditure benefit incidence analysis) and 4 (time-use analysis) offer an opportunity for generating an innovative and detailed understanding of the budget's impact on different groups of women and men, girls and boys. If the relevance of such information has still to be demonstrated, Tool 1 (policy appraisal) can lead to the kind of analysis needed to illustrate that policy is not gender-neutral, and that in order to evaluate its impact on different groups different kinds of information have to be produced. Tool 5 (gender-aware medium-term economic framework) gains relevance under the context of reforms and changes to the budgetary system, while Tool 6 (gender-aware budget statement) responds to what governments can do once they embark on GBIs.

1.2 Gender-sensitive budget analysis outside GBIs

Gender-sensitive budget analysis does not have to be restricted to GBIs, but can be a tool for broader projects that seek to influence policy or improve policy implementation through an adequate allocation of resources. If research responds to issues that are already on the agenda, the possibilities for participation, empowerment and political action can be expanded. The Gender Advocacy Programme (GAP) in South Africa had concerns that the government had not committed sufficient funds to the implementation of the 1998 Domestic Violence Act. The South African Women's Budget Initiative took up these concerns by undertaking research with government officials and NGOs. This showed how the inadequate allocation of resources would impede consistent implementation of the law and identified priorities for spending (Budlender, Hicks and Vetten 2002). We have already seen how in San Francisco (applying CEDAW principles) and in the Western Cape (housing rights), budget analysis has been used as a tool for realising women's rights. Gender-sensitive budget analysis can also assist in placing new issues onto the political agenda.

Further resources:

Reeves, Hazel and Sever, Charlie, 2003, 'Supporting Resources Collection' in BRIDGE, *Gender and Budgets Cutting Edge Pack*, Brighton: BRIDGE/Institute of Development Studies (IDS):

www.ids.ac.uk/bridge/reports/CEP-Budgets-SRC.pdf

Gender and Development *In Brief* on Gender and Budgets (English, Spanish and French):

www.ids.ac.uk/bridge/dgb12.html

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APPENDIX

Gender Budgets Web resources

UK Women's Budget Group (WBG)

www.wbg.org.uk/index.htm

The virtual home of the WBG features reports and responses from the group, and useful resources and links.

Siyanda

www.siyanda.org

All the summaries from the Supporting Resources Collection of the Gender and Budgets Cutting Edge Pack and the full online documents (plus more) are featured in the Siyanda database (hosted by BRIDGE). Search using the term 'budgets'.

BRIDGE

www.ids.ac.uk/bridge

For the electronic versions of this Cutting Edge Pack (and previous ones such as Gender and Participation): www.ids.ac.uk/bridge/reports_gend_CEP.html

English, French and Spanish copies of *In Brief*:

www.ids.ac.uk/bridge/Bri_bull.html

BRIDGE plans to run a discussion list on gender and budgets later in the year. If you are interested in participating, please send us an email to bridge@ids.ac.uk.

For BRIDGE gender and economics online materials including *Glossary on Macroeconomics from a Gender Perspective* and *Women's and Gender Budgets: An Annotated Resource List*:

www.ids.ac.uk/bridge/reports_gend_ec.html

Gender Responsive Budget Initiatives (GRBI) website

www.gender-budgets.org

This website is part of the UNIFEM/IDRC/Commonwealth Secretariat Gender Responsive Budgeting Initiative. It features events, GRBI activities and an online document library.

It also includes papers from the 'Towards Gender Responsive Budgeting' A High Level Conference hosted by the Government of Belgium to launch A Global Vision to Strengthen Economic and Financial Governance, 16–17 October 2001, Brussels. See also summary of conference report by Holvoet under Case Studies. (Website accessed 10/12/02).

www.bellanet.org/grbi/index.cfm?Fuseaction=activities_view&Dir=Towards&File=brussels%2Dcover%2Ehtml

Network of East-West Women Polska – Women's Economic Justice Network

www.neww.org.pl/2/en.php/index.php

"CEE/CIS Gender Budget mailing list" was created as a response for the need for information on existing tools of influencing governments' policies often emphasised by women from the CEE and former Soviet Union region. It is a direct outcome of the 2003 NEWW-Polska and NEW Gender Policy Conference - "Women and Economy", which took place on 24-27 of April in Gdansk, Poland (commentary extracted from the website).

www.neww.org.pl/2/en.php/index.php?page=list_subsc

Heinrich Boll Foundation (Berlin)

<http://e-education.uni-muenster.de/boell/>

'Gender Budgets, Financial Markets, Financing for Development: The Gender Dimensions of the Global Financial Architecture' conference website, February 19–20 2002. Features conference papers (accessed 10/12/02).

International Budget Project (IBP)

www.internationalbudget.org/

The IBP assists researchers and NGOs in developing countries to improve budget policies and decision-making processes. It encourages policy research, fosters networking and provides information and technical assistance. The website features online materials and contact details for members (including those working on gender budgets).

The fourth IBP conference took place in Mexico City from March 9-13, 2003. It was attended by 140 participants from 40 countries. The papers are available online:

www.internationalbudget.org/conference/mexico.htm

Gender, Decentralization and Public Finance Resources

www.worldbank.org/wbi/publicfinance/decentralization/gender.htm

This web page from the World Bank Institute contains links to a wide range of public finance-related materials, with a significant number on gender budget concepts and initiatives, including World Bank Institute workshop materials from:

- Workshop on Gender-responsive Budgeting (April 3, 2002).
- Workshop on Gender-responsive Budgeting in Pakistan (November 20–21, 2002).
- Materials from a 3-hour training module in Moscow and St. Petersburg (2002) on gender-responsive budgeting as part of a larger training programme on fiscal decentralisation.

This appendix has been adapted from the Supporting Resources Collection of the BRIDGE *Cutting Edge Pack* on Gender and Budgets (2003). For additional web resources see Section 8: Networking and Contact Details. Available free to download:

www.ids.ac.uk/bridge/reports/CEP-Budgets-SRC.pdf

Hazel Reeves: 4 July 2003