

Water, Equity and Money

The need for gender-responsive budgeting
in water and sanitation



Prabha Khosla

for the Netherlands Council of Women March 2003

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List of acronyms

CBOs	Community Based Organizations
CEDAW	Convention for the Elimination of All forms of Discrimination Against Women
ComSec	Commonwealth Secretariat
CSD	Commission on the Status of Women
FOWODE	Forum for Women in Democracy
GAD	Gender and Development
GRBIs	Gender-Responsive Budget Initiatives
IMF	International Monetary Fund
IWRM	Integrated Water Resources Management
MDGs	Millennium Development Goals
NGOs	Non-governmental Organizations
NVR	The Netherlands Council of Women
UN	United Nations
UNDP	United Nations Development Programme
UNIFEM	United Nations Development Fund for Women
WSSD	World Summit on Sustainable Development

Preface

Netherlands Council of Women (NVR) has focused on bridging gaps between principles and practise in sustainable water management and in particular on the role of women in this process. The key question is not *whether* gender should be a major element in improving water management, but *how* this can be achieved.

As Ismail Serageldin, the past-Chairman of the World Commission on Water for the 21st Century and Vice-President of the World Bank has said, "Policy makers need to be made aware that community participation is essential to the success of water management arrangements – and that you cannot have effective participation without really addressing the empowerment of women".

At the 2nd World Water Forum in The Hague 2000, the NVR ran successful initiatives including a panel discussion attended by over 400 participants – both women and men. The audience stressed the need for solidarity and partnerships between the major groups in society and called for the development of a new globalisation starting from below - a trans-national, social movement focussing the issue of improved water management. According to Dr. Wally N'Dow, the then Secretary General of HABITAT II this movement should "agitate, demonstrate, participate and reach across national boundaries as well as act locally".

For the Netherlands Council of Women, the outcome of the session was a programme of commitment and action. During the World Summit for Sustainable Development last September in Johannesburg the NVR along with Business & Professional Women International and Women in Europe for a Common Future (WECF) launched the "Women for Water Initiative". NetWwater, Sri Lanka joined this initiative aiming at uniting forces of existing women's organisations and networks for the implementation of gender-sensitive and pro-poor Integrated Water Resources Management (IWRM). An increasing number of

women's grassroots organisations world-wide have shown interest to link up with this action-oriented network.

The best strategy for bridging the persisting gender gaps in the water sector is that women act locally and join forces globally. Women for Water will present their portfolio of action, but will need the support from governments to become equal partners in existing and future water partnerships. We call upon governments to introduce Gender-Responsive Budget Initiatives (GRBI) for the water and sanitation sectors as a first step to live up to their commitments to enabling gender equality as laid down in numerous international fora and agreements.

This paper is about Gender-Responsive Budget Analysis (GRBA) as practical tools for implementation. Based on our most recent research, the NVR strongly recommends the introduction of Gender-Responsive Budget Initiatives to be applied to the framework of Poverty Reduction Strategy Papers (PRSPs) in general, and for the water sector in particular. Our preliminary research gave little evidence of gender sensitive planning and budgeting in the water and sanitation sectors. The international Conferences and Summits of the last decade including the International Conference on Population and Development 1994, the Fourth World Conference on Women 1995, The World Social Summit, 1995, the Millennium Summit 2000 and the World Summit for Sustainable Development (WSSD) all make the links between access to water and gender equity in relation to poverty eradication.

Women world-wide call for the adoption of Gender-Responsive Budget Initiatives in Integrated Water Resources Management (IWRM) in public as well as public-private financing of water infrastructure. Women's political empowerment and their equal participation in decision-making and implementation at all levels are essential steps in the process of pro-poor sustainable development.

Marion Pfeiffer President Netherlands Council of Women

***Poverty has a woman's face.
Of the 1.3 billion people in poverty, 70% are women.***

Human Development Index, UNDP, 1995

Combating poverty is the main challenge for achieving equitable and sustainable development, and water plays a vital role in relation to human health, livelihood, economic growth as well as sustaining ecosystems.

Bonn Ministerial Declaration, December 2001

If you want to see which way a country is headed, look at the country's budget and how it allocates resources for women and children.

Pregs Govender, Member of Parliament, South Africa

Introduction

Governments, inter- and intra-governmental bodies, various institutions and civil society organizations have acknowledged the critical role of women in water and natural resources management. Yet, there is little evidence of the translation of this knowledge into reality. Gender inequalities are the norm rather than the exception. Over the last ten years, the concept of Integrated Water Resources Management (IWRM) has explicitly included women in the sustainable use and management of water resources. At the same time, gender-responsive budget initiatives (GRBIs) have emerged as a practical tool for gender mainstreaming in government policies and budgets. These two approaches present tremendous opportunities for collaboration and improving water management. The aim of this paper is to present the case for gender-responsive budget initiatives (GRBIs) for IWRM.

The paper begins by looking at the interface of water, gender and poverty and argues for the recognition of a gender-sensitive, pro-poor, rights-based approach to IWRM. It raises questions about the current debate of water as a human right and water as a commodity for privatisation within IWRM, and the implications of this for poor women and gender equity. The paper then describes the nature of GRBIs and the need to focus on budgets and macro-economic frameworks in water and sanitation. It briefly describes the recent history of GRBIs and provides examples from Uganda, the Philippines, Mexico and Bolivia. Finally, the paper argues for GRBIs in IWRM and identifies some key conditions necessary for starting them as well as some possible outcomes.

Water, gender and poverty

Water is a natural resource that is indispensable for life and should be available for all life on the planet. Access to adequate water is a human right of women and men, the poor and rich and for all species that inhabit the earth. Yet, at the dawn of the 21st century we are faced with shocking statistics about the lack of water and sanitation services for millions of people on the planet, about the extent of global poverty, and about the ecological catastrophe embedded in these statistics. It is estimated that 2.8 billion people in the world live on less than US\$ 2 a day. Of this total, 1.2 billion live on less than US\$ 1 a day. Over 1 billion people lack access to safe and affordable water and over 2 billion people lack proper sanitation facilities. And, 2.3 billion people each year suffer from diseases linked to water. The vast majority of these people are women and children.

If indeed the water and sanitation sectors are part of the global agenda of this century – the agenda of poverty eradication, gender equity, and environmental sustainability as articulated in the Millennium Development Goals¹ – then, the way forward is with a gender-sensitive, pro-poor approach to integrated water resources management (IWRM). This approach is holistic and inclusive, invites participation, and gives priority to the needs of poor women and men, poor girls and boys, and to ecosystem health.

Water and sanitation interface in a range of areas that impact significantly on poor women and girls including: health, education, income and economic security, and agriculture and food security. These in turn affect gender relations in the family, household, community and nation.

Enabling opportunities for women will assist in addressing the many intractable development problems of the world: poverty, hunger, illiteracy, poor health, lack of shelter and lack of paid employment.

Gender is the culturally specific set of characteristics that identifies the social behaviour of women and men and the **relationship** between them. Gender, therefore, refers not simply to women or men, but to the relationship between them, and the way it is socially constructed. Because it is a relational term, gender must include women **and** men. Like the concepts of class, race and ethnicity, gender is an analytical tool for understanding social processes.

Status of Women, Canada, 1996

Gender Mainstreaming refers to the inclusion of a gender perspective in all policies and programs so that, before decisions are taken, an analysis is made of the effects on women and men respectively. Gender mainstreaming involves a number of activities:

- * forging and strengthening the political will to achieve gender equality and equity, at the local, national, regional and global levels;
- * incorporating a gender perspective into the planning processes of all ministries and departments of government, particularly those concerned with macroeconomic and development planning, personnel policies and management, and legal and constitutional

1. The Eight Millennium Development Goals (MDGs) were adopted by 189 governments in 2000. They include: Eradicate extreme poverty and hunger, Achieve universal primary education, Promote gender equality and empower women, Reduce child mortality, Improve maternal health, Combat HIV/AIDS, malaria and other diseases, Ensure environmental sustainability, and Develop a global partnership for development. They are not new, they reflect the consensus of international summits and conferences. <http://www.undp.org/mdg/Millennium%20Development%20Goals.pdf>

affairs including the administration of justice;

- * integrating a gender perspective into all phases of sectoral planning cycles, including the analysis, development, appraisal, implementation, monitoring and evaluation of policies, programmes and project.

Commonwealth Secretariat, March 2002

Governments have made numerous commitments to gender equality, equity and gender mainstreaming in water and sanitation services. As an example, consider the Dublin Principles from the 1992 Conference on Water and the Environment.

Principle No. 2 *Water development and management should be based on a participatory approach, involving users, planners and policy-makers at all levels*

The participatory approach involves raising awareness of the importance of water among policy-makers and the general public. It means that decisions are taken at the lowest appropriate level, with full public consultation and involvement of users in the planning and implementation of water projects.

Principle No. 3 *Women play a central part in the provision, management and safeguarding of water*

This pivotal role of women as providers and users of water and guardians of the living environment has seldom been reflected in institutional arrangements for the development and management of water resources. Acceptance and implementation of this principle requires positive policies to address women's specific needs and to equip and empower women to participate at all levels in water resources programmes, including decision-making and implementation, in ways defined by them.

However, there has been limited integration of gender in the water and sanitation sectors and even less in terms of poverty reduction and ecosystem integrity. Poor women and men and poor communities continue to be excluded from services as well as from decision-making and management. Environmental degradation, pollution, and the unsustainable extraction of water from aquifers, rivers, and lakes have caused a global crisis of water mismanagement.

The water and sanitation sectors have operated as narrowly defined technical exercises detached from the social and environmental consequences of their actions. For the majority of countries, water management has been a fragmented, engineering project often not even worthy of specific policies. A change in perspective and practice is offered by the concept of Integrated Water Resources Management (IWRM). However, implementing IWRM does not guarantee a positive impact on poverty reduction and gender inequalities. Such changes can be achieved only when governments address the causes of poverty and gender inequality.

Gender and integrated water resources management (IWRM)

IWRM offers a sustainable approach to managing the water cycle. The water and sanitation sectors evolved this approach in keeping with a growing consensus on the principles of sustainable development: participation, equity and justice, transparency, accountability, ecological limits, the precautionary principle, and a systems approach.

There is no agreed-upon definition of IWRM or, more importantly, its application. The most widely quoted definition is attributed to the Global Water Partnership (GWP).

IWRM is a process that promotes the coordinated development and management of water, land and related resources in order to maximise the resultant economic and social welfare in an equitable manner without compromising the sustainability of vital ecosystems.

IWRM is premised on four principles:

- * Freshwater is a finite and vulnerable resource, essential to sustain life, development and the environment i.e. one resource, to be holistically managed.
- * Water development and management should be based on a participatory approach, involving users, planners and policy-makers at all levels i.e. manage water with people - and close to people
- * Women play a central role in the provision; management and safeguarding of water i.e. involve women all the way.
- * Water has an economic value in all its competing uses and should be recognised as an economic good i.e. having ensured basic human needs, allocate water to its highest value and move towards full cost pricing to encourage rational use and recover costs.

One problem with IWRM is its definition of water as an economic good and its emphasis on full-cost pricing. Many have expressed concern that this point supports the privatization of water services. The UN Committee on Economic, Social and Cultural Rights has recently underlined that access to water is a human right and should remain outside the domain of market forces and the attempts to commodify water. According to the Committee:

1. The human right to drinking water is fundamental for life and health. Sufficient and safe drinking water is a precondition for the realization of all human rights...
7. The right to drinking water entitles everyone to *safe, sufficient, affordable and accessible* drinking water that is adequate for daily individual requirements drinking, household sanitation, food preparation, and hygiene. The adequacy of drinking water should be interpreted in a manner consistent with human dignity, and not in a narrow way, by mere reference to volumetric quantities and technologies, or by viewing water primarily as an economic good. The manner of the realization of the right to drinking water must also be sustainable, ensuring that the right can be realized for present and future generations. (29th session, November 2002, General Comment).

For IWRM to succeed, the parties involved must begin by adopting the principles of human rights and incorporate a rights-based approach to water resources management.

The parties involved must also see the need for gender mainstreaming in IWRM. To date, the lack of progress on women's rights and gender equity in IWRM has prompted many to call for additional strategies and tools. One proposal is Gender-Responsive Budget Initiatives (GRBI) in the water and sanitation sectors and thus

also in IWRM. The rest of this paper will focus on Gender-Responsive Budget (GRB) analysis. It will elaborate the concept of GRBs, identify the tools for GRBs, identify who is using them and for what purpose, and argue that GRB analysis is a viable strategy for gender mainstreaming in integrated water resources management (IWRM).

What are gender-responsive budget initiatives?

Gender-Responsive Budget Initiatives (GRBIs) are tools that analyze budgets to see how government policies and programmes have different impacts on women and men, and girls and boys. GRBI are not about separate budgets for women and men. They involve a gender-sensitive analysis of budget priorities. GRBIs allow government departments, non-governmental organizations, and other stakeholders to improve accountability and targeting of services, ensuring that ministries and municipalities respond to their constituencies and implement commitments to international conventions.

While a change in the government budget is the ultimate objective of most GRBIs, there are many other gains to be made along the way. In particular, GRBIs are ways of enhancing democracy by enabling public participation and transparency in finance and decision-making, and improving governance. Currently, there are over fifty known GRBIs in the world at the local and national levels. Resources, information sharing, and capacity building are needed to replicate this highly effective approach in places where political will exists, and to adapt its wide range of methodologies to national contexts. GRBIs offer a concrete means to implement IWRM.



Where do gender-responsive budget initiatives come from?

GRBIs have increased significantly since the Fourth World Conference on Women held in Beijing in 1995. In Beijing, governments made important commitments to women's empowerment and to the mainstreaming of gender in all policies, institutions, programmes and projects. The Beijing Platform of Action, Chapter VI Financial Arrangements, specifically refers to the need for gender-sensitive budgets.

345. This will require the integration of a gender perspective in budgetary decisions on policies and programmes, as well as the adequate financing of specific programmes for securing equality between women and men.

National Level

346. Governments should make efforts to systematically review how women benefit from public sector expenditures; adjust budgets to ensure equality of access to public sector expenditures.

International Level

358. To facilitate implementation of the Programme of Action, interested developed and developing country partners, agreeing on a mutual commitment to allocate, on average, 20% of official development assistance and 20% of the national budget to basic social programmes should take into account a gender perspective (As quoted in UNIFEM, 2000:112).

Feminist research exploring macro-economic issues has also called for GRBIs. A major incentive for a gendered analysis of economics has been the lack of recognition of the value of women's domestic labour in the national economy and consequently the undervaluing of women and their work in the home and the "care economy". According to the UNDP, women's economic contributions could amount to US\$ 11 trillion a year! (1995). Significant

for this discussion is the role of women in water provision and management to sustain families and home-based economies. Women's domestic labour involves water provision for bathing, cooking, washing clothes, taking care of children, and home-based income generating projects that feed and clothe the family. Women also play a critical role in subsistence farming. Their economic contributions in these areas should correlate to a role in decision-making in water services and IWRM.

Other macroeconomic issues include debt, SAPs (stabilization and structural adjustment policies), trade, investment, finance, overseas development assistance, and the eradication of poverty. Research has also examined the gendered impacts of international trade agreements such as the North American Free Trade Agreement (NAFTA) and the World Trade Organization (WTO), the fiscal policies of International Financial Institutions (IFIs) such as the World Bank and the International Monetary Fund (IMF), and the related negotiations on services including water and sanitation, health, and education. The inclusion of these services in trade agreements will affect women more than men by increasing women's domestic responsibilities. For example, cutbacks or privatization of health services for the elderly and the sick will mean that women will have more domestic work and might even have to give up their paid employment to stay home. The loss of income leads to impoverishment of women and their families.

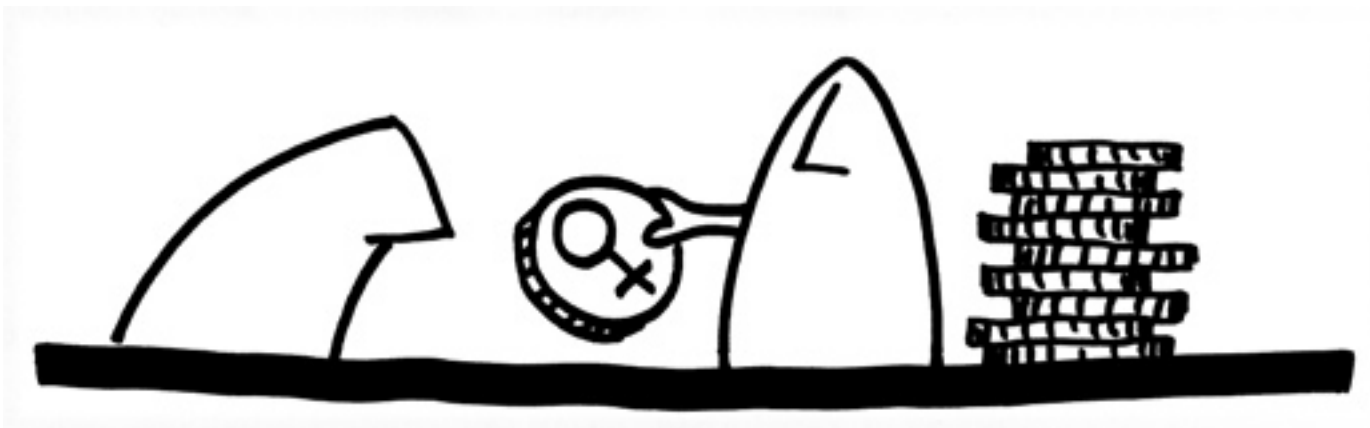
Privatization of water and sanitation services under trade liberalization will reduce poor women's and poor communities' access to safe and affordable water within carrying distance.²

In towns and cities where water provision has been privatized and is now managed by

multinational corporations, there have been reports of cholera epidemics, corruption, water riots, poor water supply (brown water in taps), intermittent-water supply, cut-back in water quality monitoring, cutting-off of water services to households too poor to afford the increased rates, and, as in the case of Aguas Argentinas, astronomical profits from water at the same time that poor neighbourhoods cannot afford water.³

The IMF structural adjustment policies of the 1980s greatly reduced the quantity and quality of public services for many African countries. Vigilance is needed to ensure that trade in

services and privatization of water will not cause more hardship and poverty. Corporate Privatization could defeat the Millennium Development Goal to halve by the year 2015 the number of people who do not have access to safe and affordable water, as well as the World Summit on Sustainable Development (WSSD) goal of halving by the year 2015 the number of people without access to basic sanitation. Fiscal, social, and environmental accountability to the provision of safe and affordable water for all is the responsibility of both public and private service providers.



2 For example, people in the villages of Empangeni, South Africa have privatized water and they had their water disconnected when they could not afford the water tariffs. This forced women to walk long distances to collect water from unprotected and contaminated sources leading to a cholera epidemic. Over a period of 2 years nearly 114,000 case of cholera were reported in the province of KwaZulu-Natal. More than 5 times the number of cases compared to the last 20 years. See the article by Jon Leter South Africa's Driest Season in Mother Jones, Nov/Dec 2002.

3 For an in-depth analysis of Aguas Argentinas see the article by Alex Lofrus and David A. McDonald, Of Liquid Dreams: A political ecology of water privatization in Buenos Aires in Environment & Urbanization, Vol. 3. No. 2 October 2001.

Why focus on budgets?

How a government spends its money indicates its priorities. A budget is a key instrument of macroeconomic policy that implements the political agenda of a country and reflects its development priorities. Budgets also submit proposals on taxation, identify sources of revenue, allocate expenditures, identify deficits, and reveal the debt burden and payment schedule of the country.

Most people think of a budget as an objective exercise that does not affect women and men differently. They assume that budgets are *gender neutral*. But, since women and men in all countries have different roles and

responsibilities and different access and control of resources and decision-making, budgets do affect them differently. Usually, women have less economic, political and social power than men, and less access to resources. Budgets that do not reflect gender-inequalities in the country are not *gender neutral*; they are *gender-blind*. Gender-blind budgets tend to have different impacts on women and men and girls and boys. For example, although the education budget of a country may not have intended to favour boys over girls, a gender-responsive analysis revealed the spending did favour boys as data below shows:

Actual Allocation of Education Funding (Incidence of Public Expenditure)

Country	Public Expenditure per male	Public Expenditure per female
Pakistan	56 rupees	26 rupees
Kenya	670 shillings	543 shillings

Source: World Bank 1995:25. Adapted from: Mukunda Julius Mugisha, July 2002.

Why do gender-responsive budgets in the water and sanitation sector?

In most countries of the world, water services are provided by municipal, district, or state governments or by poor people themselves to the best of their abilities and resources. The provision of sanitation services does not equal the provision of water. National ministries may have responsibilities in terms of water management, provision, pollution control, pricing, etc., but the actual day-to-day provision takes place locally, either by local governments or by local people and communities. In the case of domestic supply for poor households and communities, this means local women. Furthermore, devolution of functions and responsibilities to secondary and tertiary levels of government has further emphasized the localized nature of water and sanitation services. Thus, it is important to initiate gender-

responsive budgeting at the local level, with coalitions of local governments, relevant service providers, local women's groups, local poor people's organizations, local NGOs, and local policy institutions and universities.

As mentioned earlier, there are a number of reasons for engaging in gender-responsive budget (GRB) analysis. Most notably, the lack of water and sanitation facilities has different implications for women and men and girls and boys, with the most devastating impacts on poor women and poor households. Gender-responsive budget initiatives in the water and sanitation sectors will enable governments, NGOs, donors and bi- and multi-lateral agencies to be accountable to their commitments to gender equity, poverty eradication, environmental sustainability, and rights-based governance.

Gender-responsive budgeting at work

The Australian Women's Budget Initiative of 1984 was the first major GRBI to appear on the global stage. The South African Women's Budget initiative of 1995 and the Fifth Meeting of Commonwealth Ministers Responsible for Women's Affairs in 1996 advanced GRB analysis as yet another tool for gender mainstreaming in national governments. The Commonwealth Secretariat in particular has taken a leading role in initiating and supporting pilot projects on GRBIs in member countries. NGOs, governments, research and policy institutes, or any combination of the above, can lead GRBIs. Experience indicates that effective initiatives require a combination of stakeholders.

A commitment to women's rights, gender equity, and decentralized rights-based governance has led many organizations and countries to embark on GRBs. The following examples from Uganda and Negros Occidental, Philippines, describe the GRBIs in each of these countries. Strategies used and lessons learnt in these initiatives can be applied to IWRM.

Uganda

The Forum for Women in Democracy (FOWODE) in Uganda led the initiative for gender-responsive budget analysis. FOWODE is a parliamentary body comprised predominantly of women, but also other sectors, such as the disabled, which have been marginalized by mainstream society. FOWODE's objectives reflect the growing movement among civil societies throughout the developing world to open up political processes:

- * To influence Government spending so that it can address the needs of women and men equitably and give full attention to the needs of other marginalised groups such as people with disabilities.
- * To critique Governments in constructive ways, including putting forward alternative proposals on resource allocations.

- * To make more visible the contribution of women to the National economy and to make their needs central in budget debates.
- * To build expertise in reading and analysing budgets among Members of Parliament, District Legislators, Government Planners involved in the budget process and among researchers NGOs/CBOs and the Media.
- * To enable women politicians and their allies to participate more effectively in determining resource allocations. (To democratise further the budgeting process).
- * To increase and improve Parliaments' and Council's role in shaping the budget priorities and holding Governments accountable.

Taking a multi-sector approach and working with government, NGOs and university researchers, FOWODE has undertaken research on the Ministries of Education, Health, Agriculture, and Finance and Economic Planning and since 2000 begun to work at the district level. They have produced a training and analysis cycle to correspond to the annual budget cycle, have produced Gender Budget analysis since 1998 and have engaged in extensive advocacy work. They have also produced a handbook targeting local government planners and district legislators. Amongst other achievements, efforts to date have led to agricultural services for women farmers, enabled transparency and greater participation in budget processes, enabled women parliamentarians to lobby for women's needs, and assisted in curbing corruption.

Negros Occidental, Philippines

The GRB initiative in Negros Occidental, Philippines was initiated by a women's NGO – Development Through Active Women Networking Foundation (DAWN) – in its attempt to influence planning and budgeting in their Local Government Unit (LGU), the City of Bacolod, Negros. The initiative was supported

by the Asia Foundation. This effort in gender-sensitive budgeting was also triggered by the women's desire to investigate the status of the Gender and Development (GAD) budget of their local government. National law in the Philippines requires that each LGU dedicate at least five percent (5%) of its total budget to GAD programming. Their objectives were:

- * To inquire into the utilisation of the 5% GAD budget for two fiscal years and to look into the impact of the 5% on the 95% budget as far as mainstreaming GAD is concerned;
- * To provide the LGU of Bacolod City with recommendations on indicators, policies and mechanisms for increasing the gender-responsiveness of the city's budget and for formulating and implementing a GAD plan;
- * To pinpoint gaps in the local planning and budgeting process and identify areas where sectoral and civil society interventions would be beneficial (Flor and Lizares-Si, 2002:103)

In Bacolod City, the initiative stimulated women to run for local political office. It also revealed that the 5% GAD budget was not being allocated to women's concerns because the municipality did not have a GAD plan. Yet, the municipality was spending money on gender programmes though without a cohesive plan. Research also revealed many problems with municipal functions and spending and highlighted the lack of a holistic perspective on fiscal policy.

Latin America

Latin American countries have a wide range of GRB processes. The United Nations Development Fund for Women (UNIFEM) and the Ford Foundation support two regional initiatives. UNIFEM works with local and national organizations and government departments to promote GRB networking throughout Latin America. It is facilitating initiatives in Bolivia, Ecuador and Peru. The Ford Foundation's project is on transparency indicators in public budgets. It works with organizations in Argentina, Brazil,

Chile, Mexico, and Peru. Two examples from Latin America are provided below.

Mexico

Mexico's initial interest in GRBIs was triggered by the need to monitor national government commitments to the International Conference on Population and Development (ICPD) held in Cairo in 1994. There was widespread concern amongst feminist organizations that the reproductive health perspective adopted in Cairo would be pushed back. Furthermore, they wanted to ensure that financial commitments of the national government to implementing the agreements from the ICPD would be met. Later on, Equidad, a national feminist organization and Fundar, a think-tank dedicated to applied budget research as a means of promoting democratisation, began to examine the anti-poverty programmes in terms of their targeted expenditures for women and to lobby for gender-sensitive spending (Hofbauer, 2002)

Bolivia

In Bolivia, the GRB initiative looking at the national budget - found that the high debt service ratio meant that debt repayment consumed most of the budget and thus limited spending on social concerns. Recognition of this reality led the initiative to examine the spending in the Bolivian Poverty Reduction Strategy (PRSP). The GRBI in La Paz, the capital, examined 2,500 municipal investment projects. Analysis revealed that barely 3 percent of them were directed to women's needs while 97 percent of the projects had the capacity to address the demands of women. At the same time, the study found there were no projects focused specifically on men's needs. Moreover, there were no programmes geared to increasing equal opportunity in public sector employment (Pearl, 2002).

How to do gender-responsive budget analysis

What is needed to do GRBIs?

Gender-Responsive Budget Initiatives (GRBIs) require:

- * Political will and commitment of senior decision makers in government, including the relevant Ministers and Ministries or in the case of local governments, the Mayor, Councillors, Chief Administrative Officer or Town Clerk, and heads and staff of municipal departments and related service providers.
- * An explicit commitment by all levels of government to support local women's water and health groups and women's water networks based on the priorities of these groups.
- * A network of women's groups, poor peoples organizations, NGOs and policy analysis and research institutes, especially those focusing on water, sanitation, health, environment, and related issues.
- * Specialists in the fields of gender, economics, natural resources, communication, education, and data analysis.
- * Access to relevant information and data on water/environmental/municipal or state services policies under examination as well as information about implementation processes and impacts of water and sanitation services.
- * Data on the provision of water and sanitation services that is dis-aggregated by sex, age, and other relevant factors such as race, ethnicity, or region.
- * Commitment to sharing information and skills with poor and/or marginalized communities (the excluded stakeholders), especially in the areas of economic literacy, government structures and functions, water and sanitation services, and participatory democracy and decision making.

Kinds of Expenditures

Examination of government spending has been the most popular tool for GRBIs. Expenditures usually fall into three categories.

- (a) **Gender specific expenditures** involve spending on programmes specifically targeted to groups of women, men, boys or girls.
- (b) **Expenditures that promote gender equity within the public service** involve the allocation of funds for equal employment opportunities and for equal representation of women in management and decision-making across all occupations.
- (c) **General or mainstream expenditures** involve spending not covered in the two categories above. This analysis is challenging due to the lack of gender dis-aggregated data, but these expenditures are also the most critical because more than 99 percent of government spending usually falls under this category (Commonwealth Secretariat, 2002:3, 2001:23).

Tools for gender-responsive budget initiatives

GRBIs are not the easiest initiatives to launch and operationalize. However, they are well worth the effort as the outcomes and their impacts can be substantive and enable structural change.

According to Diane Elson, an international specialist on gender and economics, GRB analysis tools have a variety of functions and uses. See the Annex for a detailed description of the tools as well as examples of their uses.

Briefly, GRBI tools enable the following:

Tool 1 Gender-Aware Policy Evaluation of Public Expenditure by Sector.

This tool evaluates policies that underlie budget spending and identifies their likely impact on men and women. Are the policies likely to reduce, increase, or leave unchanged the degree and pattern of gender differences?

Tool 2 Gender Dis-aggregated Beneficiary Assessment of Public Service Delivery and Budget Priorities.

This tool collects and analyses the opinions of women and men on how current public service delivery meets their needs and how current patterns of public expenditure match their priorities.

Tool 3 Gender Dis-aggregated Public Expenditure Incidence Analysis.

This tool examines the distribution of budget resources among females and males by measuring the unit costs of providing a given service and multiplying that cost by the number of units used by each group. It assesses the gender distribution of public spending.

Tool 4 Gender Dis-aggregated Public Revenue Incidence Analysis.

This tool examines direct and indirect forms of taxation in order to calculate taxes paid by different categories of individuals or households. User charges on government services will also be considered.

Tool 5 Gender-Disaggregated Analysis of the Budget on Time Use.

This tool identifies the relationship between the national budget and the way time is used in households. This ensures that the time spent on unpaid work is accounted for in policy analysis.

Tool 6 Gender-Aware Medium-Term Economic Policy.

This is used to assess the impact of economic policy on women, focusing on fiscal, monetary and economic policies designed to promote globalisation and reduce poverty.

Tool 7 Gender-Responsive Budget Statement.

This government statement reviews the budget and summarises its implications for gender equality with different indicators such as the share of the expenditure targeted to gender equality, the gender balance in government jobs, contracts or training, or the share of public service expenditure used by women (Adapted from Elson, 1999, 2002).

Gender-Responsive Budget (GRB) specialists recommend that the water and sanitation sectors begin GRB analysis with an analysis of public expenditures (Tool 3) as well as Beneficiary Assessments of Public Service Delivery (Tool 2).



Conclusion

In conclusion, GRBIs can enable the water and sanitation sectors to address the critical issues and challenges raised in the beginning of this paper. The challenges of gender inequity, poverty and sustainable development. The time to act is now. The following points identify some desirable outcomes if commitment to gender mainstreaming in IWRM were to be realized.

GRBIs can:

- * Enable gender mainstreaming in IWRM, by demonstrating the concrete ways and means of women's involvement in decision making in all aspects of water and sanitation services including management, technical services, operations and maintenance, environmental accountability and social equity.
- * Reduce the domestic burden of poor women and girls and boys having to collect water and carry heavy loads of water over long distances.
- * Reduce the burden of caring for sick children, family members and relatives due to water-related diseases with limited or no income and resources.
- * Reduce the incidence of sexual and physical assault of women and girls when they have no toilets and have to go out alone, far, and in the dark to find appropriate places for private matters.
- * Enable girls to attend school, study, and play so that all their time is not consumed in domestic chores including waiting for hours at standpipes and fetching water from long distances.
- * Provide women and girls culturally and environmentally appropriate toilets to afford them dignity and privacy at home, at work, at school.
- * Provide some free time in the lives of poor women so that they may have time for other domestic responsibilities, or leisure, or friendships, or literacy, or skills training or income generating activities. To have some control over their lives for themselves.
- * Enable greater participation in defining and choosing environmentally viable and locally appropriate water and sanitation technologies.
- * Increase the economic security and development options of the nation by recognizing and enabling women's economic engagements, contributions, and control of resources as in agriculture, ownership of land, the "care economy", environmental management, the informal sector, as well as small and medium sized businesses.
- * Will actualize poverty eradication strategies as women will be equal and full partners in decision making at all levels of the programmes.
- * Provide adequate and safe water and sanitation services and will increase health security and well-being of the people and reduce expenditures in the health sector as well as losses to the economy.
- * Enable a holistic analysis and understanding of the budget and the role of relevant Ministries and Departments in the full picture and not only as separate departments.
- * Assist in the analysis of donor funding and determine its appropriateness to gender equity and IWRM.

Annex on analytical tools for gender-responsive budget initiatives

Source: Commonwealth Secretariat. 1999. Diane Elson, 2002.

1 Gender-aware policy appraisal

This is analysis from a gender perspective of the policies that underlie programmes funded through the budget. The analysis asks “In what ways are the policies and their associated resource allocations likely to reduce or increase gender inequality?”

example of use The South African government’s land reform programme is proceeding at an increasing pace, with corresponding increases in expenditure for everything from owner compensation to micro-finance programmes. However, a gender-aware policy appraisal would find that women’s access to land and to the financial resources needed for its development is impeded by legal restrictions on women’s land ownership and rights to conclude contracts. Moreover, women who do have access to land tend to have smaller plots with poor irrigation, and women-headed households typically have no wage or salary earners. As a result, women are far less able to benefit from the reform process and related expenditures. The Department of Land Affairs has started to integrate gender concerns into its monitoring and evaluation system and has begun providing gender training for staff.

2 Gender dis-aggregated beneficiary assessment of public service delivery and budget priorities

Beneficiary assessment is a means by which the voice of the citizen can be heard. In these exercises, the actual or potential beneficiaries of public services are asked to assess how far public spending is meeting their needs, as they perceive them. This can be done through opinion polls, attitude surveys, group discussion or interviews. Questions focus on overall priorities for public spending or on the details of the operation of public services.

example of use In the United States, alarm over a national debt ‘crisis’ created pressure to cut government expenditures in order to reduce the deficit. In 1996, the Women’s International League for Peace and Freedom initiated a Women’s Budget Project, asking women how they would allocate national budget resources. Pointing out that few women benefited from military spending because they are severely under-represented both in the armed forces and in military contractor jobs, the project calculated the costs of defence-related programmes and compared them to potential social welfare expenditures. It then asked: “Which would you choose? Fund the F-22 fighter plane programme for the current year (\$2.1 billion) or pay for the annual health care expenses for 1.3 million American women? Fund ‘Sea wolf’ attack submarines for the current year (\$1.7 billion) or provide low-income home energy assistance for 5.6 million households?” The project estimated the savings from proposed cuts in military spending and outlined the ways in which such savings could be invested to benefit women, including employment and training programmes, campaigns against gender-based violence, and services for the elderly, the majority of whom are women.

3 Gender dis-aggregated public expenditure incidence analysis

This approach estimates the distribution of budget resources (or changes in resources) among males and females by measuring the unit costs of providing a given service and multiplying that cost by the number of units used by each group. This helps assess the gender distribution of public spending. It can give a sense of how gender-inclusive such expenditures actually are by comparing the benefits of public spending among women and men, girls and boys. Similarly, it can reveal the gender impact of supposedly gender-neutral budget cuts.

example of use Changes to Sri Lanka's food ration and subsidy programme in the 1980s revealed that, despite rapid economic growth, the real value of food stamps eroded in the first half of the decade and there was a decline in the real incomes of the poor. A gender-disaggregated analysis concluded that within poor households, girls and women took the brunt of the increasing food deficit, citing higher levels of malnutrition among pre-school and school-aged girls and declining birth weights of babies born to low income mothers.

4 Gender dis-aggregated analysis of the impact of the budget on time use

Identifies the relationships between the national budget and household time budgets, so as to reveal the macroeconomic implications of unpaid work in social reproduction. That is, the time devoted to caring for the family, community members, to the sick, to collecting fuel and water, to cooking, cleaning, and teaching children, etc.

example of use Norway has estimated unpaid household work since 1912. Currently, Norway conducts regular national time budget surveys and estimated in 1990 that the monetary value of unpaid housework was just under 40 percent of GDP

example of use Netherlands established an Expert Committee to determine how to redistribute unpaid work between men and women. The Committee analysed time-use data and recommended changes in tax and expenditure policies and employment laws.

5 Gender dis-aggregated public revenue incidence analysis

This calculates the link between budget allocations and how household spend their time using household time-use surveys. Changes in government resource allocations have impacts on the way in which time is spent in households. In particular, cuts in some forms of public expenditure are likely to increase the amount of time that women have to spend in unpaid care work for their families and communities in order to make up for lost public services. Thus whenever cuts are proposed, the question should be asked: "Is this likely to increase the time that men and women spend on unpaid care provision?"

example of use Between 1983 and 1985, real per-capita expenditure on health fell by 16 per cent in Zambia. People had to travel greater distances and wait for longer period of time to get treatment and drugs. Interviewed Zambian women reported having to spend more time caring for sick family members, including time spent with them in hospital providing meals and helping to nurse them.

6 Gender-aware medium-term economic policy framework

This approach is used to assess the impact of economic policies on women, focusing on aggregate fiscal, monetary and economic policies designed to promote globalisation and reduce poverty. The ultimate aim of gender analyses of government budgets is to incorporate gender variables

into the models on which medium-term public expenditure planning are based. This can be done by disaggregating, by sex, variables that refer to people (e.g. labour supply) or including new variables to represent the unpaid care economy.

example of use In South Africa the government invited members of the Women's Budget Initiative to address a workshop on the development of the 1996 Medium Term Expenditure Framework (MTEF). The idea was to plan expenditure on a three-year rolling basis rather than on the present year-by-year rolling basis. It is noteworthy that while this did not mean that the MTEF would necessarily be gender-sensitive, it did signal a willingness by the Ministry of Finance to engage with gender-equality issues. In fact, the National Expenditure Survey produced by the Ministry of Finance in 1999 did incorporate more gender analysis. In Tanzania, the Ministry of Finance is seeking to integrate gender concerns into the new MTEF and performance budgeting system.

7 Gender-responsive budget statement

Is the government report that reviews the budget using some of the above tools, and summarises its implications for gender equality with different indicators, such as the share of expenditure targeted to gender equality, the gender balance in government jobs, contracts or training, or the share of public service expenditure used mainly by women. Any government can issue a GRB statement utilising one or more of the above tools to analyse its programmes and budgets and summarise their implications with a number of key indicators. It requires a high degree of coordination throughout the public sector and is essentially an accountability report by government regarding its commitment to gender equity.

example of use The Commonwealth Secretariat Gender-Responsive Budget Initiative identified possible indicators that could be used to prepare a GRB statement. These indicators were proposed as starting points for a continuous process of monitoring resource allocations and linking these to government commitments and policies. They included:

- * the share of total expenditure targeted to gender equality programmes;
- * gender balance in public-sector employment, which looks at the number of women and men at different levels and in different jobs;
- * the share of expenditure devoted to women's priority needs from public services;
- * the share of expenditure devoted to the national women's machinery and to the gender units within each Ministry;
- * the share of expenditure on income transfers devoted to women's priorities, which would include child-support grants that provide monthly payments to care-givers of young children in poor households;
- * gender balance in business support, such as the subsidies, training or credit provided by the Ministries of Trade and Industry, and Agriculture;
- * gender balance in public sector contracts awarded, including contracts to build homes for public works;
- * gender balance in membership of government committees and other decision-making bodies and for a; and
- * gender balance in government training programmes.

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<http://www.unifem.undp.org/progressww/2000/>

Selected resources

The Commonwealth Secretariat (ComSec)

<http://www.thecommonwealth.org/gender/index1.htm>

The Commonwealth Secretariat through its programme on Gender Management Systems has produced an extensive range of documents on gender-responsive budgets. Some of their excellent documents include:

Gender Budgets Make Cents: Understanding Gender-Responsive Budgets, 2002.

Gender Budgets Make More Cents, 2002.

Budlender, Debbie and Rhonda Sharp with Kerri Allen. 1998. **How to do a gender-sensitive budget analysis: Contemporary research and practice.** AusAID and Commonwealth Secretariat.

United Nations Development Fund for Women (UNIFEM)

http://www.unifem.undp.org/economic_security/macro_gender.html

UNIFEM was created in 1976, in response to a call from women's organizations attending the 1975 UN First World Conference on Women in Mexico City. It is the women's fund at the United Nations. It provides financial and technical assistance to innovative programmes and strategies that promote women's human rights, political participation and economic security. Under its programme on women's economic security and rights, UNIFEM runs a project on gender-responsive budgets. Please check the regional sites for actions in different world regions.

The Gender-Responsive Budget Initiative (GRBI)

<http://www.gender-budgets.org>

The GRBI is a collaborative effort between the United Nations Development Fund for Women (UNIFEM), The Commonwealth Secretariat and Canada's International Development Research Centre (IDRC), to support government and civil society in analyzing national and/or local budgets from a gender perspective and applying this analysis to the formulation of gender-responsive budgets. The GRBI's web page offers the possibility of a discussion group as well as a range of documents on GRBs.

The International Budget Project

<http://www.internationalbudget.org/>

The IBP assists civil society organizations around the world to improve budget policies and decision-making processes. Provides an extensive list of resources, initiatives and organizations under taking the budget democratization processes. It is possible to use a translation function to view this site in other languages.

GenderStats

<http://genderstats.worldbank.org/>

GenderStats is an electronic database of gender statistics and indicators designed with user-friendly, menu-driven features. It offers statistical and other data in modules on several subjects. The data in each module is presented in ready-to-use format. Users have the option of saving the country views in Excel (or another spreadsheet software) to customize them for their own reports. Data sources for GenderStats include national statistics, United Nations databases, and World Bank-conducted or funded surveys.

Forum for Women in Democracy (FOWODE)

<http://www.fowode.org>

The web site offers information about FOWODE activities as well as their Gender Budgets, how they organize their GRB process and relevant documents and tools.

Tanzania Gender Networking Programme (TGNP)

<http://www.tgnp.org>

Information about their GRB process and activities as well as other associated programmes.

Centro de Analisis e Investigacion, Mexico (FUNDAR)

www.fundar.org.mx (in Spanish)

FUNDAR, the Center for Analysis and Research, was founded in 1999 as an independent organization to conduct research on and to promote Mexico's transition to democracy. The Center's priorities include public budgets, transparency, citizen participation, human and women's rights, and social justice.

Flora Tristan (Peru)

<http://www.flora.org.pe/> (in Spanish)

A feminist NGO in Peru. Flora Tristan has worked with 40 municipalities in various parts of the country on gender budgets.



