

# Gender-Sensitive Budget Analysis: A Tool to Promote Women's Rights

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*Des cadres d'analyse économiques conventionnels et imperméables à l'analyse des rapports de sexe sous-tendent les effets polarisateurs de la mondialisation et empêchent l'élaboration de politiques visant à donner du pouvoir aux femmes et à accroître la justice économique. Bien que les budgets aient joué un rôle-clé dans la transmission et la reproduction des préjugés reliés au genre, ils offrent néanmoins une possibilité de transformation et de redressement des iniquités dans les rapports de sexe. Le présent article explore en quoi une analyse budgétaire sensible au genre peut être un outil de promotion des droits sociaux et économiques des femmes, en prenant pour exemple et les résultats et la dynamique de l'initiative budgétaire sexospécifique du gouvernement mexicain. L'auteure soutient que le fait d'intégrer l'analyse de genre dans le processus budgétaire normal est donc, fondamentalement, une question d'égalité.*

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*Underlying the polarizing effects of globalization are conventional, gender-blind, economic frameworks that constrain the development of policies aimed to empower women and to enhance economic justice. While budgets have been instrumental in transmitting and reproducing gender biases, they can also offer a possibility of transforming and redressing existing gender inequities. This article explores the extent to which gender-sensitive budget analysis can be a tool to promote women's social and economic rights, by analyzing some of the results and dynamics of the Mexican gender-budget initiative. It argues that mainstreaming gender into budgets is therefore, fundamentally, an issue of equality.*

## ***Introduction***

The budget is the tool with which a government translates its policies and commitments into concrete decisions on how to raise revenues and how to allocate them. Generally speaking, budgets are formulated to address the needs of everyone in a uniform way. For example, programs regarding education, health, social security, and housing usually do not include provisions relating specifically to distinctions that stem from gender, class, or ethnicity. In particular, by ignoring the socially constructed roles, responsibilities, and capabilities of women and men, as well as of different groups of women and men, budgets have failed to acknowledge and to effectively respond to these differences.

The failure is in part the result of the gender-biased nature of macroeconomic policies.<sup>1</sup> Underlying the polarizing effects of globalization are conventional, gender-blind economic frameworks, which constrain the development of policies aimed to empower women and enhance economic justice.<sup>2</sup> This dominant macroeconomic perspective tacitly accepts that the basic needs of millions of people will go unmet as an unavoidable side effect of the global market. The human needs of those persons without “market power,” among whom women rank high, are rendered invisible and are only partially addressed by government resource allocation. In recent evaluations of the progress of women world wide, it is noteworthy that while some countries register significant progress, important setbacks have also occurred. In many countries, the number of people living in poverty has increased, and the economic position of women remains a major cause of social exclusion and marginalization.<sup>3</sup> An estimated 1.3 billion people—70 per cent of whom are women—lack access to adequate food, water, sanitation, essential health care, or primary education.<sup>4</sup>

While budgets have been instrumental in transmitting and reproducing gender biases, they also offer a possibility of transforming and redressing existing gender inequities. Gender-sensitive budget analysis is an attempt “to break down, or disaggregate, the government’s mainstream budget according to its impact on women and men, and different groups of women and men, with cognizance being given to the society’s underlying gender relations.”<sup>5</sup> It is a process that evaluates government expenditure and its impact from a gender perspective, incorporates gender awareness into all aspects of the budget, promotes the more effective use

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1. See United Nations Development Fund for Women, *Progress of the World's Women 2000*, biennial report (New York: UNIFEM, 2000) chapters 1 and 5.
2. By failing to acknowledge the differences between men and women as well as between different groups of men and women, macroeconomics—and therefore budgets—become gender-blind rather than gender-neutral. See Diane Elson, *Gender-Neutral, Gender Blind, or Gender-Sensitive Budgets? Changing the Conceptual Framework to Include Women's Empowerment and the Economy of Care* (London: Preparatory Country Mission to Integrate Gender into National Budgetary Policies and Procedures, Commonwealth Secretariat, 1997) 1.
3. United Nations Economic and Social Council, *Five Year Review of the Beijing Conference, the World Summit of Social Development and the International Conference on Population and Development*, Report of the Secretary General on Review and Appraisal of the Implementation of the Beijing Platform for Action, 19 January 2000, UN Document E/CN.6/2000/PC/2.
4. United Nations High Commissioner for Human Rights, *Human Rights*, Special Issue on Women's Rights, Spring 2000 (Geneva: Office of the High Commissioner for Human Rights), 3, 12.
5. Debbie Budlender and Rhonda Sharp with Kerri Allen, *How to Do a Gender-Sensitive Budget Analysis: Contemporary Research and Practice* (London: Commonwealth Secretariat and Australian Agency for International Development, 1998) at 5.

and allocation of resources in order to achieve gender fairness, and, last but by no means least, stimulates active participation by women.<sup>6</sup> Mainstreaming gender into budgets, therefore, is fundamentally an issue of equality.

The use of gender-sensitive budget analysis has a variety of positive outcomes. It offers the possibility of redress and more equitable resource allocation on the part of the government by highlighting the existing gaps and the unmet needs of specific groups of the population. It is also a powerful tool for the women's movement since it translates a language of needs and rights into blunt facts of what is being done and what is being left out in the setting of national priorities. It also contributes to enhancing accountability and good governance.<sup>7</sup>

The first part of this article examines the links between human rights and gender-sensitive budget analysis. It suggests that budget analysis can be an innovative tool that advances interdisciplinary approaches to human rights questions. It is an approach that breaks out of the constraints of a purely legal perspective. The second part of this text briefly examines the experiences in Australia and South Africa and then considers, in more detail, the Mexican gender-sensitive budget initiative with which the author is personally familiar. The article describes the beginnings of the initiative and analyzes some preliminary results, specifically regarding anti-poverty funds. The concluding section points to some of the challenges that lie ahead in the context of what has already been done.

### *The Link between Human Rights and Gender-Sensitive Budget Analysis*

As a consequence of the ideological struggle that characterized the Cold War, economic, social, and cultural rights (ESCR) were formally separated from civil and political rights (CPR) by the creation of a conceptual difference between integral parts of a comprehensive set of fundamental rights. This distinction was framed in terms of "negative" civil and political rights and "positive" social and economic rights. While it was considered that "negative rights require only the forbearance of others to be realized ... positive rights require that others provide active support."<sup>8</sup>

In contrast to this artificial distinction, all human rights entail both positive and negative obligations, in the form of respect, protection, and fulfillment. Respect and protection require states to refrain from interfering with the enjoyment of a certain right and to prevent violations by third parties. Fulfillment

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6. Mary Rusimbi, Debbie Budlender, Rose Shayo, Kjsa Pehrsson, Tanzania Gender Networking Program, Community Agency for Social Enquiry, Institute of Development Studies, and AF/SMG (Sweden), *Checklist for Mainstreaming Gender into the Government Budget*, prepared for the Ministry of Finance, Dar es Salaam, September 2000.
  7. Charlotta Adelstal, *Workshop on Mainstreaming a Gender Perspective into Government Budgetsm*, (Stockholm: Swedish International Development Cooperation Agency, 1998) 3.
  8. Jack Donnelly, *International Human Rights* (Boulder, CO: Westview Press, 1993) at 26.

demands that appropriate legislative, administrative, judicial, and budgetary measures be made towards the full realization of the right.<sup>9</sup> Neither CPR nor ESCR can be fully realized without all obligations being consistently pursued.

The fulfillment of human rights is not a matter of policy choice. By agreeing to, signing, and/or ratifying diverse human rights instruments, governments have imposed upon themselves a legally sanctioned duty. With respect to ESCR, governments are obliged to move "as expeditiously and effectively as possible" towards their realization, making "full use of their *maximum available* resources."<sup>10</sup> Expressed in this way, the "progressive realization clause" of ESCR is unquestionably linked to the availability and allocation of resources.

Furthermore, the failure to consistently fulfill this duty has gendered implications. Since "gender equality and women's full enjoyment of economic and social rights are intimately connected,"<sup>11</sup> women are disproportionately affected by the lack of realization of ESCR. Yet concrete and deliberate programmatic action to narrow the inequality gap between women and men, in order to ensure the enjoyment of ESCR by all, has been lacking. Mechanisms and methodologies designed to evaluate the fulfillment of ESCR—such as targets and benchmarks for the satisfaction of specific standards, quantitative and qualitative indicators, and statistical tools for collecting information that is not only differentiated by sex but also "makes visible the full range of women's activities, including their contributions in the unremunerated sector"<sup>12</sup>—remain crucial.

One possibility for evaluating progress in the field of ESCR is gender-sensitive budget analysis. Budget analysis can help quantify the cost of the provision of specific rights and analyze resource allocation accordingly. It can help translate ethical goals into realistic stages and objectives and, thus, make progress visible and measurable. When carried out in an interdisciplinary way, applied budget research has the potential to introduce gender issues into the public agenda, shape policy debate, affect the way decisions are made, and be a powerful tool for holding governments accountable for the fulfillment of ESCR.

Although gender-sensitive budget analysis can be carried out by a variety of players, it is particularly relevant to groups outside governmental arenas, which are generally excluded from what is considered to be a highly technical and complicated matter. The most marginalized sectors of society have few opportunities to influence the policies that affect their lives. This fact is

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9. Martin Scheinin, *Women's Enjoyment of Their Economic and Social Rights: Conceptual Framework for the Discussion*, Background Paper for the Expert Group Meeting on Promoting Women's Enjoyment of Their Economic and Social Rights, Abo/Turku, Finland, 1-4 December 1997, UN Document EGM/WESR/1997/BP.1, at 9 [emphasis added].
  10. UN Committee on Economic, Social and Cultural Rights, *General Comment 3: The Nature of States Parties' Obligations* (New York and Geneva: United Nations, 1993) at para. 9 [emphasis added].
  11. UN Division for the Advancement of Women, *Promoting Women's Enjoyment of Their Economic and Social Rights*, expert group meeting, Abo/Turku, Finland, 1-4 December 1997, para. 40, which can be accessed online through the United Nations: <[www.un.org/documents/ecosoc/cn6/1998/hrights/egmwesr1997-rep.htm](http://www.un.org/documents/ecosoc/cn6/1998/hrights/egmwesr1997-rep.htm)> (date accessed: 19 July 2002).
  12. *Ibid.* at para. 55.

particularly true for women, who are disproportionately represented among the poor and on the periphery of political and economic discourse.

### *Experience with Gender-Sensitive Budget Analysis*

#### *Gender-Sensitive Budget Analysis in Australia and South Africa*

Australia pioneered gender-sensitive budgeting 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:

- gender-specific targeted expenditures, namely resources allocated for programs that specifically target women;
- equal employment opportunity expenditures, namely resources allocated to affirmative action in order to promote the employment of women and men in equal numbers, equal representation within management posts, and equal pay; and
- mainstream expenditures, namely the remaining expenditures not covered by the first two categories.<sup>13</sup>

During the 1980s and 1990s, comprehensive assessments of budget expenditures were carried out at state, territory, and federal levels. Women's budget statements generated crucial information about the impact of the budget on women and, therefore, raised awareness in the bureaucracy. This information also empowered women to intervene in policy debates outside of the conventional social issues.<sup>14</sup>

The Australian initiative lost most of its strength after 1996 due to a variety of reasons, one of them being weak political pressure from outside the government. The initiative was nested within government, and its strength was the support of government officials. Outside government agencies were never involved. This feature made the Australian women's budget vulnerable to the advent of neo-liberal policies and a conservative government.<sup>15</sup>

As a contrast to this "inside model," in which gender budget analysis was located solely within the government, the South African Women's Budget Initiative (WBI) is located primarily—though not exclusively—outside the government. The initiative began in late 1995 as a joint venture between newly

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13. Debbie Budlender, *The South African Women's Budget Initiative*, Women and Political Participation: Twenty-First Century Challenges Workshop, New Delhi, March 1999. This categorization was the starting point for the development of a series of methodological tools aimed at the differentiation of budget allocations for women and men. Clearly, while it is relatively easy to identify expenditures in the first two categories, the challenge lies in the gendered analysis of general expenditures. For a detailed explanation of different tools developed, see Budlender and Sharp, *supra* note 5.

14. United Nations Development Fund for Women, *supra* note 1 at 114.

15. Adelstal, *supra* note 7 at 5.

elected parliamentarians and non-governmental organizations. Timing was key since both the government and others were eager to push forward with the large-scale transformation of South African society.

In the first three years of the WBI, the entire national budget was analyzed by independent researchers. Subsequently, the analysis covered local government budgets. The methodological framework that has been followed by the South African initiative can be summarized in five steps:

1. The positions of women, men, girls, and boys are examined in each sector by disaggregating information by sex, age, race, and location.
2. Policies are analyzed in order to identify whether the government is addressing the situation in a gender-sensitive way.
3. Resources that have been allocated to implement the policy are analyzed.
4. Measures are identified to evaluate whether the allocated resources are used effectively in reaching the intended targets and goals.
5. Finally, an assessment of short-term outputs of expenditure (or revenue) and the longer-term outcomes or impact they might have is carried out.<sup>16</sup>

The now seven-year-old WBI illuminates some of the key issues and challenges<sup>17</sup> that are involved in implementing a gender-sensitive budget analysis. First, gender budget analysis is a complex endeavour for which no easy formulas exist. Second, it requires the differentiation of data by sex as well as by the gender-aware specification of targets and the gender-aware procedures for evaluating results. Third, the ownership of women's budget initiatives by actors outside government is essential to ensure that the resulting information is used effectively. Fourth, the overall political context in which gender-sensitive budget initiatives take place is fundamental. In the South African case, the new government was eager to make changes in the absence of responsibility for previous imbalances. Space for collaboration and the necessary flow of information were therefore guaranteed.

### *Gender-Sensitive Budget Analysis in Mexico*

The 1994 program of action, which resulted from the International Conference on Population and Development (ICPD), explicitly states that two-thirds of the resources allocated to programs of "human development" in developing countries should come from national sources. Motivated by the need to know where Mexico as a nation stands in relation to the ICPD's financial goals, a

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16. Debbie Budlender, "A Global Assessment of Gender Responsive Budget Initiatives," in Diane Elson, Debbie Budlender, Guy Nelson, and Tanni Mukhopadhyay, eds. *Gender Budgets Make Cents: Understanding Gender Responsive Budgets* (London: Commonwealth Secretariat, 2002).

17. Most of these issues and challenges are further developed in Debbie Budlender, "The South African Women's Budget Initiative," paper delivered at the Workshop on Pro-Poor, Gender- and Environment-Sensitive Budgets, New York, 28-30 June 1999, at 9.

