

Delivering for women and girls: the role of gender responsive budgeting

Lessons from Christian Aid partners



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List of Acronyms

BARC	Budget Analysis Rajasthan Centre
ESIBUP	Equity and Social Inclusion Budget Platform
GAD	gender and development
GBAC	Gender Budgeting Action Committee
GRB	gender responsive budgeting
SDGs	Sustainable Development Goals
V2P	Voice to the People
WRO	women’s rights organisation
ZWRCN	Zimbabwe Women’s Resource Centre and Network

Cover: In Urum, Nigeria, Christian Aid's Voice to the People project has supported women to form a committee to oversee women's affairs and ensure their rights are not denied.

Photograph: Christian Aid/Tom Saater

Introduction

Agenda 2030 rightly brings together the social, environmental and economic aspects of development.¹ Yet too often, economic policies undermine social objectives, including gender equality. In particular, macroeconomic policies, concerned with the overall shape and direction of the economic system,² do not generally take into account gender equality as an outcome, and their impact is not systematically assessed against gender equality objectives. There is also an assumption that economic growth will reduce gender inequality, but evidence shows that this is not the case unless growth is accompanied by a broader set of redistributive policies.³

Current trends in fiscal policy are a threat

A recent International Labour Organization review of government spending trends highlights the negative consequences of a range of policy measures⁴ adopted by the majority of governments since 2011. Excessive fiscal contraction is projected to continue until 2020, affecting 80% of the world's population, with sub-Saharan Africa one of the most affected regions. If these policies are implemented, the result will be an estimated loss of 5% of global GDP and 12 million jobs.⁵ In particular, 93 developing countries are considering raising consumption-based taxes, such as value-added tax, which have a disproportionate impact on women living in poverty.⁶ It is concerning that governments are concentrating on such a regressive measure instead of pursuing progressive reforms of taxation policy, at national and international level, in a manner consistent with the commitments of the Sustainable Development Goals (SDGs).

Keeping the promise of the SDGs requires a new vision for economic policy

Many calls for structural reform went unanswered at the Third Financing for Development conference in 2015 in Addis Ababa. Despite affirming a commitment to women's rights and gender equality, the Addis Agenda failed to agree on critical areas, such as global tax reform, which is critical to unlock high quality resources.

Evidence from different countries shows the overall societal benefits of investing in physical and social infrastructure to redistribute women's and girls' burdens of unpaid care, raise living and health standards, and guarantee employment opportunities, including during times of slow economic growth. Such an approach requires nations to take on a more proactive approach to macroeconomic policy, going beyond inflation reduction to prioritising investments and full employment.⁷

Human rights frameworks and fiscal policy

International human rights obligations can underpin a critical analysis of current macroeconomic policies and whether these are supporting a progressive realisation of human rights for all.

Article 2.1 of the International Covenant on Economic, Social and Cultural Rights, ratified by 164 countries, calls on states to mobilise maximum available resources for the progressive realisation of human rights. Similarly, the Convention on the Elimination of all Forms of Discrimination Against Women, ratified by 189 countries, obliges states to put in place all necessary measures for the realisation of women's rights and to eliminate any discrimination arising from policies, including economic policy.

The former UN Special Rapporteur on Extreme Poverty and Human Rights, Magdalena Sepulveda Carmona, has also collected evidence on the relationship between fiscal policy and human rights. Her 2014 report demonstrates how current tax and expenditure policies are failing to advance the progressive realisation of human rights.

She observed that the current level of revenue collected by developing country governments was not sufficient to meet their human rights obligations. Cuts to public budgets were further exacerbating poverty, especially for women, whose burden of unpaid care increases in the absence of adequate services and infrastructure. While human rights frameworks do not dictate what set of macroeconomic policies governments should pursue, they clearly espouse the goals to which economic policy should aspire.

Cambodia

Lack of resources undermine gender equality plans

The Government of Cambodia has made commitments to gender equality, passing a number of laws to protect women's rights, and including gender indicators and a commitment to gender mainstreaming across all sectors in its National Strategic Development Plan for 2014-2018.

The Ministry of Women's Affairs 2014-2018 strategic plan for Gender Equality and the Empowerment of Women in Cambodia (called the Neary Rattanak IV) sets out an action plan, including a programme to promote gender mainstreaming across government ministries. However, it only lists potential rather than confirmed sources of financing, and it lists the limited budget available for implementing gender-related plans and activities among its main challenges.⁸

There has been some progress in institutionalising mechanisms such as gender mainstreaming action groups (GMAGs) in those ministries tasked with producing gender mainstreaming action plans. However, implementation has been slow. Ministries receive funding from the national budget by applying to the Ministry of Finance, but there is no mechanism to ensure that these budgets are allocated for gender responsive work. GMAGs are not involved in the budgeting process and the Ministry of Women's Affairs has limited influence over budget decisions.⁹

Cambodia's Decentralization and Deconcentration reforms aim to strengthen how sub-national authorities plan, budget and organise for delivery of social services. The reforms have provided some entry points for citizens groups to promote more gender responsive budgeting at village and commune level.

Gender and Development in Cambodia is an NGO working with citizens' groups to promote understanding of rights on budget information and to build demand for gender responsive services and appropriate budgets. This has improved the willingness of local government to integrate gender concerns into planning processes and contributed to increased budget allocations for the needs of vulnerable women in target communities. However, results so far have been modest,¹⁰ and sub-national budgets continue to place more emphasis on infrastructure development than much-needed gender-responsive social services.¹¹

Gender responsive budgeting can unlock a new deal for women and girls

In order to progress, it is critical that the costs of interventions for gender equality are known so that they can be resourced adequately. Gender responsive budgeting (GRB) provides a set of tools and methodologies to ensure that women's needs are resourced and that a gendered approach is maintained throughout the fiscal policy cycle.¹² Women's rights organisations (WROs) and civil society organisations have used such methodologies to analyse and influence budgets in many contexts, and to educate and empower citizens to scrutinise how resources are spent for development. Many Christian Aid partners have been engaged on GRB and accountability for years, producing critical contributions to government policy and practice.

This report contains case studies from six different countries (the Philippines, India, Nigeria, Zimbabwe, Bolivia and Guatemala) on GRB work carried out by local organisations supported by Christian Aid. The case studies show how GRB is a flexible and effective tool

to highlight the dynamic relationship between gender equality and resource allocations.

Our partners' experiences also show the deeply political nature of GRB. When interacting with governments, partners find that GRB is a very effective technical tool that immediately illuminates how gender inequality is perpetuated by processes of resource allocation, and how such trends can be reversed. Due to its political nature GRB needs to be resourced adequately to be effective. This requires investing in the capacity of those who are mandated to implement GRB so that they understand gender inequality issues and break down discriminatory social norms and stereotypes, including those playing out against women as decision makers.

At grassroots level, GRB is an effective tool to demystify economic policy, make it relevant to women and drive further processes of empowerment (through seeing the realisation of one's rights as closely linked and dependent on resources allocated to essential services, education, infrastructure, etc). GRB thus represents one of the bedrocks upon which to build an open dialogue based on transparency and accountability between communities, particularly women's groups, and local government.

We have asked partners in six countries to reflect on their experiences in order to draw useful lessons for the implementation of the gender-related goal and targets in the SDGs. Their experience shows that some progress has been made, many structural deficiencies remain that weaken the impact of GRB:

- Lack of understanding of gender analysis and the GRB approach within governments point towards a constant need for ongoing training and capacity building at different levels, which is not adequately prioritised and resourced.
- GRB is often not applied to revenue-raising policies, with the result that tax policy is not gender sensitive and the quantity of tax revenue collected is inadequate to resource gender equality policies.
- GRB risks failing to respond to the needs of women and girls facing intersecting inequalities because policies and programmes for marginalised groups do not take a gendered approach.
- Dialogue with civil society on resource allocation and accountability is subject to political cycles and risks, and excludes those at the receiving end of fiscal policy.

Philippines – Social Watch Philippines

The role of civil society in promoting and embedding GRB

GRB in the Philippines is supported by a long-standing institutional and policy framework which provides for the participation of citizens' groups. An organised and engaged civil society has played a key role in ensuring that GRB benefits the most marginalised women.

The first Philippine Development Plan for Women (1989-1992) mandated all government agencies and local government units in the Philippines to allocate a minimum of 5% of their total budgets to gender and development (GAD). This was considered landmark legislation at the time, yet implementation revealed a need for continuous capacity building of government agencies to establish a shared understanding of how GAD should be interpreted. The National Commission on the Role of Filipino Women (NCRFW; now the Philippine Commission on Women) was tasked with instituting gender responsiveness in national development plans and played a critical role in this respect.

In 1995, the Philippine Plan for Gender-Responsive Development (PPGD, 1995-2025)¹³ was developed as the country's main vehicle for implementing the Beijing Declaration and Platform for Action and to ensure that gender equity is mainstreamed across all government programmes and policies. Around 1999, NCRFW started to promote '100% gender-responsive budgeting' in recognition of the need for gender sensitivity across the entire budget process, although the GAD fund remains in place.

Making GRB work for the most marginalised

Social Watch Philippines (SWP) is a network of NGOs and part of the international Social Watch network. It campaigns for the Philippines Government to deliver its poverty eradication and gender equality commitments. SWP's Alternative Budget Initiative (SWP-ABI) organises sectoral clusters of civil society organisations to analyse budgets and suggest improvements for more effective eradication of poverty and implementation of the SDGs, working closely with ministries, and focusing on resourcing for initiatives that address the needs of the most marginalised groups. A 2013 review of its GRB work affirmed the important role of civil society in assessing budgets for gender sensitivity and also highlighted some of the barriers, including a lack of gender disaggregated data on which to base recommendations.¹⁴

SWP's Gender Working Group oversees gender mainstreaming within the work of the sectoral clusters. As a result, many have effectively raised gender concerns with government agencies. For example, the health cluster pushed the Department of Health for concrete, quantitative targets in areas such as provision of more gender-sensitive health services for conflict areas where widespread sexual violence against women and girls occurs.

Each SWP-ABI cluster has a gender focal point tasked with ensuring gender mainstreaming efforts. Nonetheless, there have been challenges. As an organisation with a highly diverse membership,

SWP has had to make gender issues visible along with addressing many other pressing issues and concerns of the sectoral clusters. There is a need to work at the intersection of gender and other axes of inequality. Also, some areas of advocacy, particularly in relation to fiscal policy, are highly technical, requiring additional capacity building for SWP campaigners.

Alongside gender mainstreaming, SWP-ABI clusters have been able to engage line agencies for improvements to GAD plans and budgets (for allocation of the 5% GAD fund). In many cases, the plans are weak in their analysis of gender issues and there are still failures to gather gender-disaggregated data for planning and monitoring.¹⁵ For example, the SWP-ABI education cluster Alternative Budget report for 2014 highlighted the need to improve gender analysis in the Philippines education system, arguing that it must address the specific and different needs of girls and boys, women and men. It recommended a number of focus areas, including addressing the needs of disadvantaged boys in areas where they are underachieving and more likely to drop out of school than their girl peers; literacy needs among adults in Muslim communities in Mindanao (a particular issue for women in these communities); and the need for more gender-sensitive learning environments (including proximity of schools and kindergartens to communities to reduce the need for travel, which is more of an issue for young children and girls).¹⁶

Similarly, SWP-ABI comments on the Department of Health GAD plan for 2014 highlighted that, despite enhanced provision for women's participation in programme planning and implementation, more could be done to institute and measure women's participation in monitoring and evaluation. SWP-ABI also recommended that the Department of Health pay closer attention to areas where women's specific health needs are insufficiently met, eg, within mental health care, provision for people with disabilities, and in relation to violence against women in conflict-affected areas.¹⁷

Gender-responsiveness in Yolanda (Haiyan) reconstruction and rehabilitation¹⁸

Despite gains at local and sectoral level, challenges persist for the institutionalisation of a gender perspective in policy and programmes. For example, there was no consolidated gender disaggregated data generated to inform planning for Typhoon Yolanda (Haiyan) reconstruction and rehabilitation. Without it, the practical and strategic needs of women and girls were difficult to assess, making reconstruction and rehabilitation efforts essentially gender-blind and potentially exacerbating gender inequality in some cases. SWP has been lobbying the Philippine Commission on Women to play a more proactive role in 'engendering' the Philippines Government rehabilitation programme. Meaningful consultation and participation of various women's groups and organisations have been central to ensuring that women's rights and gender equality are upheld in disaster relief, reconstruction and recovery, including adequate resource allocation.

Ensuring adequate resources for gender equality

In addition to working to ensure public resources are spent to promote gender equality, SWP works to promote an increase in funds available by challenging practices that contribute to corruption and lack of transparency in budget processes. In 2014, it succeeded in petitioning the Philippines Supreme Court to block new legislation that would have made it easier for lump sums to be allocated for discretionary use within national budgets.¹⁹

Some individual members of the SWP network are focusing on wider economic reforms, including tax and fiscal policy, so that the revenues available for national development programmes are increased. For example, Action for Economic Reforms led the civil society campaign for the Sin Tax, a levy on alcohol and tobacco which has helped raise additional funds for health services as well as serving as a disincentive to consumption. One factor in the success of this campaign was effective coordination by civil society organisations and their outreach to other stakeholders (such as health professionals and Health Ministry personnel) for greater influence.²⁰ The experience in the Philippines shows how an organised civil society platform which draws on diverse expertise can work to influence macroeconomic policies for gender equality.

India – Budget Analysis Rajasthan Centre

GRB with an intersectional perspective: challenges and the role of civil society

Christian Aid's partner Budget Analysis Rajasthan Centre (BARC), based in Jaipur, Rajasthan, was set up in 2003 as a budget study and resource centre. BARC takes a sectoral and intersectional approach in its budget analysis, especially monitoring provisions for women, children and minorities such as Dalits and tribal populations. BARC provides support to other civil society organisations working at the grassroots level and encourages representatives of the state government actively monitor resource allocation and spending.

In India, GRB was adopted in 2005/6 at a federal level with a GRB statement. GRB was then taken up by several states, including Rajasthan. Despite this long institutional history, GRB is often less than effective. Informal interviews conducted by BARC with civil servants have found that GRB efforts have often been limited to drafting the GRB statement, rather than influencing the planning process in a gender-sensitive manner. Officials in the Ministry of Women and Child Development (MWCD) reported a lack of understanding of the concept of 'gender' among staff in various ministries.

BARC found that often women are considered to be a homogeneous group for the purpose of GRB. This does not take into account the diversity of women's lived experiences, needs and priorities. However, women face different challenges due to different aspects of their identity. In particular, Dalit women face enormous levels of

discrimination and violence due to their intersecting gender and caste identity.

For example, MWCD officials said that the ministry considers women as a homogenous group and its mandate is to provide support to all women and not only to specific groups. Similarly, the Ministry of Agriculture and Farmers Welfare said that it has a target of reserving at least 30% of the budget of its beneficiary-oriented schemes for women, but does not prioritise the needs of women from excluded communities. The officials at the ministries also told BARC that the biggest challenge in implementing GRB is that there is no proper reporting from field offices and district level offices, a lack of disaggregated data and inadequate monitoring strategies.

GRB in Rajasthan

The Rajasthan state government started developing a gender budget statement in 2012/13. The document, while a positive development, remains quite unstructured in nature and fails to show gendered analysis and allocation by different government departments or how much money has actually been spent through GRB.

Informal interviews conducted with officials in relevant departments, such as the Department of Women and Child Development (DWCD), the Department of Agriculture, the Department of Social Justice and Empowerment, the Department of Tribal Affairs (DTA) and Department of Minority Affairs, revealed an inconsistent approach to GRB. For example, DWCD officials reported a lack of targeted programmes for Dalit and tribal women. The DTA does not provide any special assistance to tribal and Dalit women and the gender team in the department reported that only around 2-3% of the department's total budget is allocated through GRB. In some cases, these departments have small schemes just for women.

Sustained advocacy by BARC has seen budgetary allocations for Dalit and tribal communities increase nearer to the levels recommended by central government, although they still fall short of what is required. However, these allocations are not analysed through a gender lens as this is an issue being taken up by the MWCD and DWCD. Similarly, analysis by BARC of a flagship scheme to support smallholder farms with productive inputs found that because the scheme targets land owners, the women who do most of the agricultural work tend to be excluded and only benefit from minor components of the programme, such as training.

There is still work to do ensure a consistent approach to GRB can benefit women and girls in Rajasthan, especially those belonging to excluded minorities. BARC continues to work with representatives of the state parliament to scrutinise the GRB process and hold the government accountable to its commitments.

Nigeria – Voice to the People programme

GRB as a strategy to advance accountable governance

Voice to the People (V2P) is a DFID-funded programme in Anambra State, Nigeria. V2P aims to strengthen communities' capacity to claim their rights, hold government to account and improve service delivery. It aims to reach 2.4 million women and men in the State between 2013 and 2016. One of the main aims of the programme has been to mainstream gender analysis into government policies. This was pursued through the creation of the Equity and Social Inclusion Budget Platform (ESIBUP), a partnership of civil society organisations, media, community groups and individuals in Anambra State. ESIBUP works to bring the demands of different community groups into the heart of the budgeting process so that the needs of women and men can be addressed. It also has a specific focus on the needs of adolescent girls and boys and people living with disabilities.

ESIBUP has worked to build relationships with key stakeholders, such as government departments and state assembly representatives, to prioritise key items in the budget to provide services for marginalised members of the communities they represent. These include establishing a rehabilitation centre for trafficked children in the state (which can provide free education and intensive community awareness on the dangers of child marriage through media, community groups and churches), and increasing budgets to provide assistive facilities to disabled people.

ESIBUP has also worked to train key civil servants, such as directors of units, planners, statisticians and those responsible for gender focal points in selected ministries, on how to mainstream gender in government plans and policies. ESIBUP analysed the 2015 budget from a gender perspective, and organised a validation meeting on the findings to generate more discussion. The analysis demonstrated that there was no common way to identify the training needs of civil servants in relation to gender analysis. ESIBUP noted that the general thinking in government department seemed to be that the gender budget is a separate budget for women and girls promoted by women's rights groups in civil society.

There also appears to be a misunderstanding that equates the rising numbers of women in government to the achievement of gender equality. A director in one of the state ministries said: 'Women have taken over in both the civil service and in politics. They are mostly directors and permanent secretaries. What more are you people fighting for?'

Such misconceptions have been tackled, to an extent, through training. At present, however, there is no sustainable resource for continuous training and capacity building, and no policy framework to embed a GRB approach to finances in Anambra State.

ESIBUP recognises that one of its major gaps in the way it approaches the budget is looking only at expenditure without considering revenue, in particular taxation. This is the next critical issue to tackle in order to gain an understanding of how tax systems

impact women, especially those living in poverty, and marginalised people, such as women and men living with disabilities. Another challenge is how decision making about budgets which affect the people in Anambra State relates to the fiscal framework set by central government. So far ESIBUP has not had the capacity to strategise on this, but it is the next issue on the horizon for the platform.

Zimbabwe – Zimbabwe Women’s Resource Centre and Network

GRB as a tool to promote a rights-based approach to development: the experience of gender budget action committees

National and local government in Zimbabwe is characterised by poor social service delivery; poor prioritisation of meagre resources; and failure to promote local democracy. In order to open up spaces for mutual dialogue and holding governance systems to account particularly at the local level, Christian Aid partner Zimbabwe Women’s Resource Centre and Network (ZWRCN) established gender budgeting action committees (GBACs) in the Irish Aid-funded districts across the country. These committees are responsible for advocating for gender responsive budgets, monitoring budget implementation processes locally and acting as pressure groups for improved service delivery nationally. Each GBAC has 30 members who are representatives of various community groups such as women’s organisations, residents’ associations, people with disabilities, consumer action clubs, people living with HIV/AIDS, women in informal businesses, and churches.

ZWRCN has been implementing the Gender Budgeting Programme at both local and national government level in Zimbabwe for almost a decade. As GRB still remains a relatively new concept in civil society, building a critical mass of GRB experts at grassroots level was one way of strengthening collective action to hold the government to account.

In 2013, ZWRCN assisted the GBACs to identify critical issues affecting the community groups they were representing which needed to be addressed in that year’s national budget. For example, issues for the elderly included the revision of their pension from \$20 per month to \$100, youth groups called for employment creation, while women in informal businesses expressed access to loans as a key issue. ZWRCN assisted the GBACs to present their position papers formally during the budget consultation process so they could be submitted to the Ministry of Finance.

As a result of the advocacy work by the GBACs, several budget lines were increased in 2013: the People with Disability fund grew from \$500,000 to \$1.6m; a \$25.7m social protection fund was set up, targeted at orphans, child-headed families, the disabled, elderly and chronically ill; and a Women’s Development Fund (\$2.5m) and SMES fund (\$5.8m) were also set up. Not only did GBACs formulate demands, but they were also able to deliver them in person.

Melody Gambiza

Gender Budget Action Committee Member, Kwekwe

I have been attending gender responsive budgeting civic education conducted by the Zimbabwe Women’s Resource Centre and Network since 2012. These meetings have uplifted my life and that of my community. I am now able to budget and to stretch the \$300 that I take home at the end of every month. I remember one of the exercises we did at the beginning of the workshops was about household budgeting. The facilitators taught us to prioritise and to budget for the different pressing needs and priorities of the different members of the household. I took home an important lesson on that day. Instead of looking at my children as just children, I have learned to differentiate them and make sure that their different needs are catered for. As a result, I have a much happier household.

The civic education workshops have also taught me about my rights and I have grown more confident. As a woman, I had been taught that at public gatherings it is not my place to speak, I have to be represented by a man. As a single mother, I did not have a man to represent me, which is why I did not dare to speak. Now, I speak up at every opportunity I get. I work in a crowded bus terminus and I’m surrounded by people on a daily basis. I educate my peers about litter, the importance of hygiene, health-seeking behaviour, abuse and budgeting all the time. My interaction with customers is no longer just about exchanging money and goods, but it is now an opportunity to share information. I think it is my confidence and determination to work and better my community that earned me a spot on the GBAC steering committee as the Organising Secretary.

Historically, budget meetings were high profile, targeting high-powered and elite delegates such as captains of industry, bankers, academics, and high-level government technocrats, and excluding ordinary citizens.

During the Ministry of Finance's 2013 national budget consultative meetings, ZWRCN facilitated the participation of grassroots women campaigners in two districts. Participating in the budgeting training offered by ZWRCN has helped women gain practical skills around budgeting their own income as well as increasing their confidence to speak up during community meetings.

Bolivia – CEDLA

GRB in a changing economic landscape

Bolivia has one of the most advanced legal and policy frameworks regarding gender equality. To comply with the Beijing Declaration and Platform for Action adopted in 1995, the government drew up a Plan of Equal Opportunities, promoting gender equality as state policy. However, there remains a gap between the policies and the mechanisms required to put these into practice. Unlike other Latin American countries, Bolivia has no pre-allocated budget devoted to gender equality for women's institutes or ministries and programmes dealing with gender equality.

Since 2001, Unifem (now UN Women) has been working with Latin American governments to promote gender sensitive budgeting. In 2005, Unifem launched projects on gender sensitive budgets in Bolivia, Ecuador, Peru, Argentina, Brazil, Uruguay, Venezuela and Honduras. As part of the project, advocacy strategies were developed at municipal level in Cochabamba, Bolivia, with the creation of a gender directorate, strengthening of the women's steering committee as guidance for local authorities, alongside capacity building and awareness raising at the local level.

Capacity building work with government eventually led to the creation of a series of categories and indicators for the analysis and assessment of public expenditure. This theoretical policy framework was achieved by forming a national working group on gender sensitive budgeting, comprised of WROs. The concept of 'gender investment category' includes both functional expenditure and investment, but the group did not assess revenue. To address the revenue aspect, UN Women Bolivia carried out research to identify explicit and implicit gender bias in the national tax system. The document was published by the Working Group on Fiscal Policy and Development, for debating with different social organisations specific themes such as regressive character of tributary system considering a gender perspective.

Costing gender equality policies

Another tool used in Bolivia is costing gender equality policies. This enables the monetary estimation of financial and non-financial efforts needed to implement a gender equality policy. This estimation implies a technical and political exercise to influence the budgetary

planning processes, which in turn contributes to closing the gender inequality gap and to empowering women.

This can be carried out from a variety of starting points, eg, costing the impact of a certain problem by analysing the effect of not dealing with the problem (eg, failure to address teenage pregnancy); costing the impact of a certain intervention (eg, displacement of population to build a dam); making visible the benefits of a certain intervention (eg, the benefits of a programme promoting employment). Costing helps understand the financial needs to implement a specific social spending project, or the financial gap that needs to be covered.

However, the costing of gender equality policies has remained a conceptual, theoretical tool that has failed to reach implementation in national and regional budgeting processes.

The main limitations are the lack of up-to-date information regarding the gender equality gap, the little influence exercised by the Vice-ministry for Equal Opportunities, limited budgets to train officials, the high staff turnover in the public sector and the generally gender-blind mechanisms and tools in public services management.

The fiscal context in the country is shifting, mirroring trends in the region. In Latin America, the drop in commodity prices is seriously affecting the ability of countries to maintain previous levels of public expenditure. After eight years of fiscal surplus, Bolivia has been registering growing deficits since 2014, primarily due to falling oil prices. A quarter of tax revenue comes from a hydrocarbon tax. If the price of oil remains low, this will seriously affect public finances. The government has attempted to stimulate the country's economy by investing in infrastructure and the energy sector, which has also negatively affected social expenditure, with a 25% decrease in the 2016 budget.

Conditional transfer programmes and other welfare policies (Bono Juancito Pinto, Juana Azurduy and Renta Dignidad) are likely to be affected because part of their funding is from the oil and gas sector. In 2014, Bono Juancito Pinto, a voucher programme for school children, received 82% of its funding from the state oil company YPF, while Renta Dignidad (the universal pension for Bolivians over the age of 60) is partly financed by the hydrocarbon tax.

It is possible that with the SDGs agenda, new international financing streams will open up, but it is more likely that the government will increase fiscal pressure on citizens. Given the regressive and gender-blind nature of taxation in Bolivia, this is likely to disproportionately affect women on low incomes. It is for this reason that a national debate on fiscal reform to combat inequality will acquire increasing importance in the future.

Guatemala – CODEFEM

GRB as a key tool to promote accountability for women's economic and social rights

CODEFEM (Colectiva para la Defensa de los Derechos de las Mujeres en Guatemala – Collective for the Defence of Women's Rights in Guatemala) is a feminist organisation with a proud history

of defending women's rights, particularly indigenous and rural women. In recent years the organisation has worked on promoting the economic and social rights of women and fiscal justice, with a particular focus on GRB at local and national level.

This approach to promoting women's rights is key in Guatemala, as it is a country with high levels of inequality and poverty – in spite of economic growth and being classed as a middle-income country. According to a 2014 survey by the National Statistics Institute, 59% of the population lives below the poverty line, and 23% in extreme poverty. The situation has actually worsened since a previous survey, with an 8% increase in people living in poverty since 2006. Deprivation is concentrated in rural areas and is more intense for women – according to a 2011 survey, between 51% and 77% of indigenous women live in poverty.

Added to this, Guatemala has a history of conflict and violence that continues to this day. Violence during internal conflict (1960-1996), included acts of genocide against indigenous people and widespread violence specifically targeted at women, including rape and sexual slavery. This has left a legacy of insecurity and violence in society even 20 years after the end of the conflict, and this prevents women from participating freely in public life. Following national and international pressure to deal with high levels of violence against women, Guatemala has introduced some legislation to deal with femicide and domestic violence, but this is still not fully implemented. For example, there is still no centralised database with disaggregated data regarding the incidence of femicide and other forms of violence against women.

To counter this lack of space for civil and political agency, CODEFEM has focused its work on strengthening women's knowledge of their own rights, providing women with the knowledge and tools to challenge opaque and corrupt practices, and promoting their participation in political spaces traditionally occupied by men, developing their capacity for advocacy and dialogue to negotiate their demands.

A key entry point for CODEFEM and local women's groups has been the introduction of local development councils and municipal women's offices through national legislation. Thanks to these, women found new spaces to influence decision making at local and national level, and to counter authoritarian or corrupt behaviour. As a pioneer in this area, CODEFEM became a go-to organisation for local initiatives to support women's human rights. Some of the practical results for women have been the allocation of financial resources to municipal offices for women, such as study grants for children and the allocation of resources for agricultural projects run by women.

The experience with budget advocacy has enabled CODEFEM to acquire specialist knowledge of GRB. Together with Guatemalan authorities, it has developed a Gender Budget Classifier to implement policies such as the National Policy for the Promotion and Development of Women (Política Nacional de Promoción y Desarrollo Integral de las Mujeres Guatemaltecas, PNPDIM) and the Equal Opportunities Plan 2008-2023 (Plan de Equidad de Oportunidades, PEO).

The Gender Budget Classifier has enabled CODEFEM to monitor the allocation of financial resources for gender justice projects and women's specific needs. The Classifier enables the monitoring of the national budget to highlight the amount assigned on each budget line, as well as actual expenditure and quality of expenditure.

Thanks to the Classifier, which gives a detailed understanding of whether expenditure addresses gender imbalance, CODEFEM and other women's rights groups can pinpoint good or bad practice in the allocation of resources and spending, and monitor budgets at local and national level. This is the basis for public and democratic participatory budgeting and a strong basis for advocacy.

For example, at national level, CODEFEM managed to highlight the very limited, actual expenditure to promote women's rights.

According to the public accounts, there has been an increase in the expenditure labelled 'for women' from 1.33% in 2012 to 8.6% in 2014. However, thanks to the Classifier, CODEFEM was able to point out that the quality and amount of expenditure is far lower. CODEFEM estimated that in 2013/14 the actual expenditure on gender justice and empowerment of women was less than 2% of the national budget, in large part due to the fact that public institutions failed to actually spend the budgeted funds.

Thanks to this tool, CODEFEM found how few financial resources are allocated to the promotion and development of women's rights, particularly those in rural areas, and is failing to comply with the two major national gender policies (PNPDIM and PEO), which helped raise awareness of the issue within civil society. The fact that the GRB classifier has been enshrined in legislation marks an important step in the struggle to embed a gendered approach to public finance in Guatemala. However, there is still a long way to go to ensure the GRB classifier is used in a meaningful way that can deliver tangible progress for gender equality and women's rights in the country. In particular, CODEFEM highlights the necessity of ensuring the needs of women and girls are an important part of the whole political process, across election cycles and at time of voting.

Conclusion and recommendations

These case studies show that working towards increased resources for gender equality is a long and often slow process, which requires continuous and sustained engagement from civil society and government alike. However, it is also an eminently feasible process. The International Labour Organization has found that opportunities to increase fiscal space to promote social spending exist even in low-income countries. In particular, fighting illicit financial flows and increasing the progressivity of tax policies at national level by targeting the financial sector and the extractive industries should be prioritised.

The agreed conclusions from the 60th Commission on the Status of Women, held in March 2016, reiterate governments' commitment to implementing and promoting GRB even though, as this report has shown, they are pursuing contractionary policies at the same time. There is a need to improve policy coherence for gender equality and women's rights by implementing the following recommendations.

Governments should:

- Reorient macroeconomic policy with the framework of national dialogue, ensuring active input from civil society and in particular WROs.
- National plans for implementing SDGs must prioritise gender-sensitive investment into social and physical infrastructure, and commit to improve to 100% the share of tax and budget laws and policies, subject to periodic, participatory gender equality analysis and public expenditure tracking, especially as they impact women living in poverty and belonging to marginalised groups.
- International financial institutions should reorient policy advice towards public investment and away from fiscal consolidation.
- Cooperate at international level to combat illicit financial flows and curb tax dodging.
- Commit to integrate UN *Women's Addis Ababa Action Plan on Transformative Financing for Gender Equality and Women's Empowerment* into national plans for SDGs implementation.
- Invest in data collection to measure the contribution of women's unpaid care to the economy.

Donors should:

- Prioritise supporting building gender expertise within public finance reforms programmes and increase their support to WROs and civil society for dialogue on economic policy.
- Support WROs through long-term, core and flexible funding so that they can engage with issues of fiscal and economic policy.
- Ensure that approaches to women's economic empowerment take into account the impact of macroeconomic policies on women's employment and wider economic rights.

Civil society organisations should:

- Integrate a gender analysis in their advocacy for economic justice, working collaboratively with WROs.

WROs should:

- Work proactively to engage in decision making on issues of economic policy at local, national, regional and global level.