



The gender dimensions of expenditure and revenue policy and systems

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Jenny Birchall and Marzia Fontana

Research assistance: Grace Bowman-Henning

Editorial support: Amy Hall



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1. Introduction

Most governments have expressed a commitment to gender equality goals but there are often inconsistencies between policy statements and the ways in which public finances are raised and spent. Most governments have also expressed a commitment to greater transparency and accountability. Participation and consultation in the formulation of a country's budget is still often limited, however, so that the different priorities of women are not fully reflected in the way finances are actually allocated and used. This brief discusses gender dimensions of both the design and implementation of fiscal policies with the aim of identifying approaches that are likely to advance equality between different groups of women and men. It examines how public money can be collected and used in more gender equitable ways.

The first part of the briefing deals with taxation and expenditure policies, explaining why these are not to be regarded as 'gender neutral' and asking what tax and expenditure mixes are more likely to reduce inequalities. The second part deals with gender inclusive public finance management (PFM) and implementation, considering how PFM reforms could integrate lessons from gender responsive budgeting (GRB) initiatives. It also makes suggestions on dealing with gendered barriers within revenue administration systems, and discusses the importance of including a range of actors in the processes of finance reforms, in order to strengthen efforts to make both policies and systems more gender equitable, and ultimately, gender transformative.

2. What are the main impacts on gender equality of taxation and expenditure policy?

Macroeconomic policies¹ are often thought of, mistakenly, as gender neutral. But macroeconomic policies matter a great deal for gender equality and have important distributional implications, because they set some of the key parameters determining individual entitlements and the provision of public goods.

All over the world, women and men tend to have different economic roles and responsibilities, as well as different access to productive resources. In most cases, women tend to be at a disadvantage. For example, women are usually expected to take on the bulk of caring for their families. This means that women (much more than men) have the double burden of carrying out both paid and unpaid work. This dual role often has the effect of undermining women's position in the paid labour market, where they can only access a limited range of sectors and occupations, and may restrict their opportunities to access other markets and services as well. The double burden is also likely to make women more vulnerable within their own household. *The way that governments raise, allocate and spend money has the potential to reduce, or amplify, these gender based inequalities.*

¹ Macroeconomic policies focus on the economy as a whole, rather than individual markets.

This section discusses the gender distributional effects of fiscal policies, examining both the revenue component (government taxation) and the expenditure component (public spending) of the budget.

2.1 The broad picture of taxation and expenditure policy

In addition to looking at government taxation and expenditure distinctly, it is also important to consider their combined distributional effects, as well as the gender impact of the budget as a whole. Analysis of the gender impact of natural resources expansion is also useful, since exploitation of natural resources is an increasingly important source of non-tax revenue for many developing countries. Finally, it is important to pay attention not just to domestic conditions but also to existing international rules and policies, and ask whether these may constrain the capacity of national governments to manage finances for gender equality goals.

2.1.1 The combined distributional effects of taxes and public expenditure

Money that is paid in taxes is, in principle, available to be used by governments to fund public services and other public goods that contribute to societal well-being. As a result, it can be argued that if there are inequalities in the payment of tax, these inequalities can be compensated for by redistribution of funds through public expenditure. Ideally, the distributional effects of taxes should be considered jointly with the distributional effects of public expenditure. In practice, it is difficult to establish the joint impact of taxation and expenditure because of a lack of comprehensive data (and modelling approaches), including on whether taxes are paid, whether governments spend funds in a transparent way for public good, and whether public services are accessed by those who need them most. More research along these lines, which includes a gender perspective, should be strongly encouraged.

2.1.2 The budget as a whole

Government budgets not only affect women and men *directly*, via the taxes they pay and the public expenditures of which they are beneficiaries (as the next paragraphs explore), but also *indirectly*. The indirect effects come about because the budget impacts on the level of market demand and supply in an economy, influences the overall availability of paid employment, the extent of the unpaid work that has to be done to care for families and communities, the growth of output (GDP) and the price level (inflation). In other words, government budget decisions affect the overall 'health' of an economy in terms of its capacity to grow and generate jobs, as well as its capacity to provide public services that support its citizens. Re-orienting public finance to address women's poverty and gender equality requires examining the overall macroeconomic strategy embedded in the budget and encouraging debates on how tax systems can be equitably reformed to generate more revenue and what the appropriate level of public provision is.

A growing body of evidence demonstrates that macroeconomic policies characterised by high tax revenues and high public expenditure are likely to be more conducive to inclusive growth (DAC Network on Gender Equality 2010; Cornia 2012). Well targeted public investments that reduce inequality can be self-sustaining, raising the productive capacity of the economy. In contrast, fiscal policies that emphasise cutting expenditure and minimising taxation make it harder to change budget priorities towards improving the lives of the poor,

and particularly of poor women. An analysis of recent austerity measures in a sample of 128 developing countries (Ortiz and Cummins 2013) found that about one quarter of developing countries underwent excessive fiscal contraction by cutting expenditures below pre-crisis levels. Their policy measures included wage bill cuts, phasing out of subsidies, further targeting social safety nets and reforming old age pensions, all of which are likely to have a disproportionately negative impact on children and women.

2.1.3 Revenue from natural resources

Exploitation of minerals, gas and other natural resources is an increasingly important source of non-tax revenue for many developing countries. Current evaluations share the view that, while there are considerable benefits to rapid export growth of natural resources, there are also significant risks. These risks include increases in local level conflicts and social unrest, environmental degradation and large scale land acquisition, all of which constitute a significant threat to political stability and the livelihoods of local communities (Burnley 2013; Centre for the Future State, undated).

In the context of revenue management reforms, the emphasis has often been on greater decentralisation of extractive industry related revenues (Arellano-Yanguas and Mejía Acosta 2014). However, these issues are likely to have gender implications and need therefore to be assessed through a gender lens. More attention needs to be given to mechanisms for ensuring that revenue from increased resource exploitation is invested in social and physical infrastructure with emphasis on reducing gender dimensions of disadvantage. The cases of Botswana and Bolivia offer good examples of how countries can successfully use revenue from natural resource extraction to finance their social protection systems, including healthcare programmes and income support for vulnerable populations (UN Women 2015: chapter 4).

2.1.4 The need for more 'fiscal space'

Finally, it is important to remember that national governments may have limited capacity to raise and spend revenue and to decide how their deficit/surplus is managed, due to global economic trends and international rules and structures which are outside of their control. In recent years, governments in developing countries have been constrained by the global economic downturn and declining foreign assistance. Pressure on public sector budgets has also often come from liberalised financial markets. All this suggests that, while the emphasis on improving collection and use of domestic finances is paramount, other policy changes to be agreed at the international level need to be considered too. For instance, a more favourable sentiment regarding capital controls and bank regulations seems now to be emerging globally as a result of the financial crisis; this is promising and likely to help in increasing policy space for development. There is an urgent need to fight tax havens and tax dodging by multinational corporations and wealthy individuals, which divert funds away from social and economic investment in country (Capraro 2014; Seery and Caistor Arendar 2014).

2.2 Taxation policy

2.2.1 Assessing the fairness of taxes through a gender lens

There is little evidence on the gender impact of taxation, especially in developing countries. It is important to stress this is not because such gender impact tends to be 'neutral' and the question has little relevance. Rather, it is because very few studies have set out to examine

such impact systematically and the availability of relevant gender disaggregated data is still limited.

To date, neither the tax literature nor public debates have adequately addressed how gender based differences in economic roles and behaviour affect tax equity outcomes. Yet, as noted above, there are many reasons why various groups of women and men are likely to be affected by tax mixes differently. These include: (a) women's often more vulnerable position in paid employment; (b) women's unpaid work; (c) different distributions of asset ownership and property rights; and (d) different responsibilities for consumption expenditures (Barnett and Grown 2004).

Revenue can come from a variety of taxes: direct taxes, such as personal income tax and corporate income tax; indirect taxes such as value added taxes (VAT) on goods and services and import duties (or tariffs); and charges made for public services (often called user fees). Tax concessions, which reduce revenue below what it would otherwise be, are equivalent to spending public money.

Taxation systems may have both explicit and implicit gender biases (Grown and Valodia 2010). **Explicit forms** of gender bias refer to specific regulations or provisions in tax law that treat men and women differently. They are more common in personal income tax arrangements than in other forms of taxation, in both developed and developing countries. **Implicit forms** of gender bias relate to provisions in tax systems that, because of gendered social and economic norms and arrangements, have different impacts on men and women. These may be found in personal income tax systems if, for example, they have joint filing requirements taxing secondary earner income (primarily women's) at a higher marginal tax rate than primary earner income. Implicit bias may also be found in consumption taxes as a result of differential expenditure patterns by women and men on various goods such as food, children's clothes or medical care. In most countries these goods tend to be purchased by women more than men because women are often expected to take on the role of ensuring the primary care of their families.

2.2.2 Selected research findings

Grown and Valodia's research (2010) is one of few studies that sets out a rigorous methodology for analysing the gender effects of both direct and indirect taxes in eight countries: Argentina, Mexico, South Africa, Ghana, Uganda, Morocco, India and the United Kingdom. Their key findings are as follows.

Key findings from an eight country study on gender and tax

Grown and Valodia's study found explicit gender biases in personal income tax systems in three countries and implicit biases in all eight countries. One manifestation of explicit gender bias is the allocation of deductions, exemptions and other tax preferences on the basis of sex. This is the case in Morocco, where married men are entitled to take deductions for dependent spouses and up to six children, but married women can do so only if they can prove legally that they are heads of households. In India, an explicit bias is found in favour of women. Women can receive a higher exemption for income tax than men regardless of the circumstances they live in. The rationale for providing such exemptions is to encourage women's workforce participation.

An example of implicit bias was found in the Working Families Credit (WFTC) in the United Kingdom which contained a disincentive to men taking on more unpaid work of child care. Introduced in 1999, the WFTC was intended to provide an income supplement to families of low-paid earners with children. It included a supplement if one parent was employed for more than 30 hours per week, but this supplement could not be claimed if the parents were employed for 30 hours between them, with each doing some paid work and some unpaid child care work. The WFTC therefore provided a disincentive to share paid and unpaid work more equally between families. This is an interesting case in which feminist intervention on tax policy was successful: as a result of analyses and lobbying by the UK Women's Budget Group, this bias was removed from the new Tax Credit introduced in 2003.

Grown and Valodia's study found no evidence of explicit gender bias in the incidence of indirect taxes across the eight countries. However, some implicit gender biases appear to exist in some countries for specific commodities that are essential for meeting basic needs, providing care, and reducing women's unpaid work burdens. For instance, the poorest female breadwinner households in India, the United Kingdom, and South Africa bear the heaviest incidence of taxes on food, and female dominated households generally bear the heaviest incidence of taxes on utilities. The poorest female breadwinner households in Uganda, Ghana and South Africa bear the largest incidence on children clothing. Finally the richest female dominated household bear the heaviest incidence of taxes on medical expenditure in Argentina, Mexico and Morocco.

Source: Grown and Valodia (2010) Himmelweit (2002)

2.2.3 Policy lessons

Evidently, more studies and gender tax assessments need to be carried out and better data need to be collected. However, the insights from Grown and Valodia (2010), as well as other existing evidence, already offer a few important lessons for policy.

A better balance between direct and indirect taxes, and less regressive indirect taxes

The incidence of tax on poor women is likely to increase if taxes paid by corporations fall relative to taxes paid by persons, but also if income tax is reduced and indirect taxes are extended.

Direct taxation is more relevant for women in high income countries where income taxes constitute a much larger proportion of total tax revenue than in developing countries. A study of OECD countries (Jaumotte 2003) estimated the impact of tax treatment of second earners, childcare support, paid parental leave, and other tax incentives to share market work between spouses, on female labour force participation. The study found that the countries with highest female participation rates (higher than 80 per cent) are the countries that feature a favourable tax treatment of second earners, reinforced by high public childcare spending. A recent analysis by Thevenon (2011) further confirms these patterns.

In low income countries, poor women do not pay personal income tax (because their income is usually too low to be taxed), but are likely to be disproportionately affected by broad based indirect taxes on goods and services such as Value Added Tax (VAT). Value added tax (VAT) and similar indirect taxes (whatever name is given at the national level) tend to be regressive overall: low income households pay a higher share of their income in

VAT than better off households because they have to spend a higher income proportion to achieve adequate nutrition and living standards.

The regressive incidence of VAT can be mitigated by exempting basic items on which poor households spend a lot of their income, especially food. A frequently reported case is that of South Africa in the 1990s, described below.

South Africa: Addressing the gender dimensions of VAT

In South Africa, foodstuffs such as brown bread, maize meal, dried beans, rice, vegetable and fruit had been VAT exempt for quite some time. However paraffin, which is used by poor people for cooking, lighting and heating, was still subject to VAT. The South Africa Women's Budget Initiative (SAWBI) conducted analysis that showed the annual revenue loss to the government from eliminating VAT on paraffin to be very small (less than 1 per cent of the total revenue collected from VAT). They also stressed that this measure would be a well targeted form of assistance to poor households - there would be little benefit to rich households since they do not make use of paraffin. A few years after publication of this analysis, the tax on paraffin was lifted. This is a good example of the kind of case that needs to be made in arguing for making a tax on goods exempt, with careful consideration of the scale of the revenue loss for the government and the distribution of the benefits between poor and rich households.

Source: James and Simmonds (1997), Smith (2000)

Equally, it is important not to advocate for low or no VAT on goods simply on the grounds that these are disproportionately consumed by women. An analysis of taxation for Uganda asked for a lower tax on a wide range of goods that, it was argued, would go a long way in reducing women's unpaid time burden. But many of the goods identified in the study such as dishwashers, vacuum cleaners and washing machines could only be afforded by well off urban women (Wanyaka et al 2003).

VAT also affects enterprises selling goods and services. There is usually a minimum size of enterprise below which there is no liability to pay indirect taxes. Because women tend to be disproportionately concentrated in the management of small enterprises, this may give rise to bias against them. For example, enterprises paying VAT on the value of the output sold can get a rebate of the VAT charged on the inputs they buy. Studies found this was the case in both Vietnam and Uganda (Wanyaka et al 2003; van Steveren and Lodhi 2003). In other cases economic benefits can arise for female entrepreneurs when they are exempt from paying VAT.

Monitoring the impact of trade agreements

Trade taxes (on imports and exports) are another important source of government revenue in developing countries and these too are likely to have differential effects on women and men in their roles as consumers, producers, employees and citizens entitled to public services. For example, when tariffs on imports are reduced, women as either wage workers or small producers, can be negatively affected if they are disproportionately employed by the sectors that contract as result of import competition. Whether the gender effects of

trade tax liberalisation are, on balance, negative or positive depends on a number of economy specific factors, and it is therefore paramount to carefully assess these in each case.

Mozambique: analysing the gender impact of import tariffs

Analysis conducted by One World Action and its partner organisations (funded by DFID) on the gender effects of Economic Partnership Agreements (EPAs) in Africa and the Caribbean (Fontana 2009) highlighted that the liberalisation of import tariffs stipulated by the specific EPA between Mozambique and the EU would not favour poor women, as had been claimed by the proponents of the agreement. The analysis showed that cheaper consumer goods imported from Europe would only benefit wealthy households, while increased imports of intermediate goods (such as irrigation pumps and agro-processing machinery) would be unlikely to benefit small female farmers who would have neither the capital nor the knowledge to invest in the adoption of new technologies. The analysis also stressed that losses in government revenue could be significant, and warned against the risk that social expenditure supporting poor women could be cut as a result. This kind of analysis should preferably be undertaken before trade agreements are signed so to better inform the terms and conditions of such agreements and help in influencing the negotiating process.

Source: Fontana (2009)

Raising more revenue

Taxes need to be fair, not only in terms of gender and class but also in terms of the relative contributions of households and individuals on one hand and business and banks on the other. All over the world there has been a shift in the balance of contributions with business and banks paying a smaller share and taking advantage of tax havens (Elson and Jain 2011; Capraro 2014). As a consequence, many governments are not managing to raise enough tax revenue. Campaigns for tax justice need to emphasise the need to raise more revenue through direct taxation at national and international level (Elson and Jain 2011). Pursuing narrower objectives, such as demanding tax breaks for women's businesses, is not enough, and is likely not to be a priority for very poor women who tend to be only involved in informal self-employment at the margin of survival.

2.3 Public expenditure policy

2.3.1 Assessing the fairness of public expenditure through a gender lens

Public spending too, like taxation, has gender distributional effects because of the gender biases and patterns that to varying extents are present in any country. Particularly relevant to a gender sensitive approach to public expenditure is consideration of the fact that women bear a disproportionate share of unpaid work, ranging from water and fuel collection, to housework, food preparation and direct care of children, the elderly and the sick. Gender-based unequal distributions of unpaid work are discernible all over the world and are especially pronounced for low income and disadvantaged women (Budlender 2010). Evidence on the gender impact of the recent global financial crisis confirms that women's unpaid work burden intensifies during times of economic downturn (UN Women 2015). In

other words, women tend to act as safety nets of last resort, effectively compensating for insufficient public provision of health and other social services. This dimension was first examined in the feminist literature on structural adjustment policies, most notably by Elson (1991), discussed below.

The gendered impact of public spending cuts: women as a safety net of last resort

Diane Elson's work highlighted how public expenditure cuts to reduce budget deficits violated women's right to an adequate livelihood, because women's time and energy was seen as a limitless resource to be drawn upon at no cost in order to compensate for withdrawals of public services and declines in real incomes. Too great a burden on the unpaid economy weakens women's capacity both to contribute to production that generates tax revenues and to maintain activities that promote social cohesion. And it further restricts women's opportunities for rest and recreation. For example, in Zambia, cutbacks in health expenditure were hampering women farmers who could spend less time farming because of the need to care for sick relatives.

Source: Elson (1991)

Gender equitable public expenditure policies should contribute to the following three objectives: (1) reducing and redistributing unpaid care work; (2) redressing gender asymmetries in various markets and (3) facilitating re-allocation of resources to vulnerable members in a household. These three elements are often linked with each other.

Greater allocation of public money to social services and social protection, relative to other sectors, is important but not a sufficient condition for greater fairness and inclusiveness. The gender equalising potential of public spending is likely to depend crucially on the way specific programmes within each sector are designed and implemented on the ground. To take public works² as an example, these cannot be assumed to be pro poor and gender equitable. Ensuring that their design and implementation promotes gender equality should involve all of the following:

- Using the public work programme for building assets that reduce aspects of women's care workloads (e.g. piped water) and making it easier for women to participate on equal terms as men by providing child care on-site (reflecting objective 1 above).
- Improving women's employability in the long run by offering skills based training (preferably in non-traditionally female occupations), supporting linkages with more formal segments of the labour market and promoting unionisation of workers (reflecting objective 2).
- Introducing a quota, or similar measure, to ensure that women enjoy preferential employment if the scheme entitles only one member of the household to take part (for instance India's National Rural Guarantee Scheme

² Public works are a social protection measure to promote employment opportunities for poor members of the economically active population during periods of crisis and is widely used by governments in developing countries.

(NREGA) stipulates reservation of one third of all public works jobs for women) (reflecting objective 3).

The public sector has a key role to play in creating the conditions for gender equality. Through its budget allocations, the state has the potential to redress inequalities and discrimination in various domains of women's capabilities (such as health and education) and economic opportunities (such as access to decent jobs). This can be achieved through: spending on education and training that close gender gaps in skills; improving access to health services and making them better tailored to women's needs; and above all investing in social and physical infrastructure that reduces and redistributes women's care burden, with special attention to low income households. But what is the best way to allocate and prioritise these public investments? This is discussed below.

2.3.2 Evidence and policy lessons

Establishing conclusively what level and mix of public expenditure is more likely to contribute to gender equality in any country is difficult for various reasons. This is likely to be context specific and many factors need to be taken into account.

Public investment: What sectors? What other conditions matter?

Successful promotion of gender equality is likely to be related to the aggregate level of spending devoted to basic social services and infrastructure such as health, education, water and sanitation (UN Women 2015) because, as noted earlier, these are critical to reduce the drudgery of women's unpaid work and can enhance their capacity to access paid work. What matters, however, is not only the aggregate level of social spending but also how allocations are distributed between sub-sectors. For example, within education broadly, how much is allocated to early childhood education and care (ECEC) relative to primary education?

Above all, what matters is whether the money allocated is actually spent and the resulting programmes are actually implemented according to gender equality and inclusiveness criteria. For example, to what extent does the running of early childhood education centres take into account the needs of low income working mothers? Evidence shows that ECEC coverage remains very low in most developing countries and few programmes exist for children under the age of three in particular. The evidence also suggests that direct public provision of services tend to bring better quality and a higher degree of equity in access compared with parent subsidy models (Fontana and Elson 2014).

In general, greater public investment does not, in and of itself, ensure equitable outcomes from social services and social protection. Women continue to have limited access to social transfers (UN Women 2015) and the social protection programmes they have access to are not necessarily free from gender bias. For example, the requirement of some cash transfer programmes that mothers take children to health checks or perform other childrearing, reinforces the idea that children's well-being is a female responsibility and does nothing to encourage men's involvement. It may also add to women's already heavy workloads and take away time from income earning activities (Molyneaux 2007). It is therefore paramount that thorough assessments of care needs and gendered vulnerabilities are reflected in a systematic way in the design and implementation of social protection strategies and programmes (Jones and Holmes 2011).

Public investment in sectors other than strictly social services can also contribute to reducing gender gaps. Improvements to road networks in rural areas have the potential to reduce the time women spend selling and buying goods, improve their safety and enhance their ability to access medical care or education, hence supporting them in both their productive and reproductive responsibilities. But for these interventions to be truly beneficial to women, attention to transport solutions that meet their needs is required. This, depending on the context, may involve a greater focus on feeder roads and footpaths and on the timing and frequency of bus services (Babinard et al 2010).

Attention to women's needs in transport programmes (as in any other public programme) is more likely to happen if women beneficiaries themselves are included in decision making and project management. In Peru, women's direct participation in the design of a rural roads project ensured upgrading to include not only main roads, but also many non-motorised transport tracks used mostly by women and ignored by other infrastructure programmes. As a result, women could increase their participation at markets and fairs, spend less time obtaining food and fuel supplies, and a share of them reported they were earning higher incomes (World Bank 2004).

Gender specific programmes and general programmes

Expenditure on both gender specific programmes, which may be targeted exclusively to females or to males, and programmes not specifically targeted to one sex or the other, are likely to have gender effects. In order to identify if and how programmes promote gender equality it is necessary to investigate the content and impact of a programme in a particular social context. Programming targeted at males is not necessarily discriminatory against females and may in fact promote equality – for example an anger management programme for teenage boys. Nor does programming targeted at females necessarily promote gender equality – for example poverty alleviation programmes that provide for women's material needs but reinforce traditional gender roles (Elson 2006). Most gender responsive budgeting (GRB) initiatives have focused on targeted allocations for women rather than on how to make *all* government allocations gender sensitive (Budlender 2005). Targeted allocations are sometimes necessary as a form of affirmative action or to cater for special needs. However, ensuring that general programmes and budgets, which account for the bulk of government activity, are gender equitable is essential.

How to prioritise among alternative budget allocations?

There are many domains of gender inequality, some of which are likely to be more constraining than others in different contexts. Public investments to reduce gender inequality in one area are likely to have positive spill-over effects in others. For example, improved water and sanitation facilities decrease illness and time spent fetching water. This may expand women's opportunities for remunerative work, thus reducing both health and employment gender gaps. So one criteria for prioritising budget allocations for gender equality could involve focusing on those investments that are more likely to create synergies in multiple domains.

Still, priorities also have to depend on country specific conditions. For example, for a number of agriculture based Sub-Saharan countries the major constraints on gender equality are mostly attributable to women's unpaid burden of water collection and housework as well as a lack of resources to improve their agricultural productivity. In this context it may make sense to prioritise public investments in drinkable water, electricity,

and rural roads as well as public spending to equalise access to credit and agricultural inputs, with special attention to small female farmers. In other countries, such as in some middle income Latin American countries, gender disparities in education are minimal but in employment large wage gaps and occupational segregation between men and women are still common. In this context, expansion of gender sensitive social protection programmes as well as greater public investment in childcare services would need to be the priority (Seguino 2013). In both contexts, supporting women's representation in relevant bodies might make it more likely that public investment priorities will reflect women's needs.

3. What are the main impacts of revenue and expenditure systems on gender equality?

While in many cases under-resourcing is a key barrier to the achievement of gender equality goals in both developed and developing countries, in others the challenges are around how resources are spent and administered in different sectors, and how these sectors coordinate with each other (Schneider 2007). If a gender perspective can be consistently and practically embedded into public finance systems and administration, and included as a key component in the reform of these systems, the likelihood of creating a strong and sustainable impact on gender equality will grow.

This section discusses public finance management (PFM) reforms, suggesting some strategies for increasing their gender responsiveness and their ability to incorporate gender responsive budgeting (GRB) approaches. It then moves on to consider the ways that revenue administration systems impact differently on women and men, and sets out some potential actions for more equitable processes. Finally, it considers the important roles that different actors can play in promoting revenue and expenditure systems with the potential to be gender transformative.

3.1 How can public finance reforms be made gender responsive and how can they best incorporate gender responsive budgeting elements?

Public finance reforms are intended to create public finance management (PFM) systems that are more transparent, accountable and effective (DAC Network on Gender Equality 2010). They are demanding, long term processes which are not always successful if they fail to take account of context and local capacity. Recent efforts have focused on firstly 'seeking to establish basic, functioning national budgets' before moving on to more advanced reforms that include 'measures of outputs and outcomes in the budgetary framework, allowing for a review of effectiveness and efficiency' (DAC Network on Gender Equality 2010:2). Reforms might also include devolution and decentralisation of government activities, a shift from annual budget cycles to multi-year (medium term) expenditure frameworks, and a separation of the purchaser and provider roles of governments (UNDAW 2007).

Gender responsive budgeting (GRB) involves 'strategies for changing budgetary processes and policies so that expenditures and revenues reduce the inequalities between women and men (Elson and Sharp 2010:522). A fully implemented gender responsive budget 'represents an advanced form of PFM reform, tracking the allocation of funds and tariffs and their implications in terms of gender equality outcomes with the objective of ensuring that allocations are efficiently used' (DAC Network on Gender Equality 2010:3).

While there are some well-known examples of successful gender budgeting work in a number of countries (Elson and Sharp 2010), only limited evidence exists on the impact and outcomes of using GRB initiatives as part of PFM reforms. This is because GRB activities have not often been linked up with PFM reforms in-country (Schneider 2007). This situation is beginning to change however, especially where GRB is promoted as part of donor support and the aid effectiveness agenda (Budlender 2009). Interestingly, independent gender budget organisations and groups have developed faster in countries where PFM reforms are taking place, particularly in Africa (Krafchik 2001).

There are several actions that can be taken to ensure that PFM reforms are gender responsive, can incorporate GRB elements, and are moving towards being gender transformative – able to reduce inequalities and help change unequal power relations between women and men. These are discussed below.

3.1.1 Engaging and building capacity across all levels and sectors of government

GRB initiatives have frequently experienced challenges around compartmentalisation, being seen as specialised ‘gender’ or ‘women’s’ projects that are not related to other areas of governance or financial management. To increase the opportunities for GRB to become an integral element within PFM, it is essential to create strong links between different ministries, government sectors and actors. It is also important to build capacity – increasing understanding and awareness of gender budgeting for those working on PFM reform, as well as knowledge of PFM systems for those working on gender budgeting (DAC Network on Gender Equality 2008).

At ministry level, much can be done to increase the impact and effectiveness of efforts to integrate GRB into PFM systems and reforms. Finance ministers have a clear role to play in encouraging action on gender equality across other ministries and sectors (Sen 2000) and enhancing ministry ownership and accountability around gender (DAC Network on Gender Equality 2008).

Promoting gender equality through a global community of practice for finance ministers

This community of practice, originally proposed by Nigerian Finance Minister Ngozi Okonjo-Iweala and hosted by the World Bank, is made up of a core group of leaders who are committed to using their positions as Ministers of Finance to promote gender equality. They include ministers from Jamaica, Mauritania, Morocco, Nigeria, Romania, Rwanda, Sierra Leone and Timor-Leste. The objectives of the group are to:

- Promote financing for gender results.
- Make national budgets more effective in supporting women’s and girls’ opportunities by working through national budget processes and other finance ministry operations.
- Promote learning and cross-fertilisation by sharing innovative finance ministry-led approaches.
- Support political momentum for gender equality goals in post-2015 agenda and associated financial commitments.

To meet these objectives the community of practice has pledged to:

- Convene partners to share good practice and knowledge.
- Promote learning through bi and multilateral activities, including, where appropriate, in-

country visits.

-Develop a set of indicators to monitor progress.

-Leverage other activities as appropriate, such as the Women, Business and the Law, the United States led Equal Futures Partnership, UN Women's Gender Responsive Budgeting Regional Centres of Excellence and DFID's 'leveraging' initiative.

To date the group has held two meetings, where experiences and good practice recommendations were shared. Examples of successful interventions to bring a gender dimension to national budgets included the identification of additional resources to provide mobile phones for women farmers in Nigeria, and a web portal in Sierra Leone that allows civil society to track and give feedback on government spending. Going forward, in order to ensure that budgeting can be truly gender transformative, it will be important for the group to promote a broad perspective on gender equality that cuts across sectors and spending, rather than focusing on targeted allocations and programmes for women and girls.

Source: <http://www.worldbank.org/en/topic/gender/publication/gender-equality-community-of-practice-for-finance-ministers>

In addition to the essential role of individual finance ministers, staff within ministries are key actors in the process of building gender transformative PFM systems. In Egypt, work supported by UNIFEM in 2008-2009 included 'on the job' training on gender equality for finance ministry staff. Training participants were involved in a number of activities, including the development of GRB tools such as gender disaggregated budget templates, the production of a trial gender responsive national budget, and a gender audit of the Ministry of Finance. Their involvement in these activities not only built capacity around the gender dimensions of PFM systems; it also helped create a realistic picture of Egypt's budgeting context, so that the tools produced could be user friendly, context specific and tailored, and ultimately more useful in country (Johnson et al 2009).

Capacity building and awareness raising on gender equality is also important in ministries and sectors other than finance. In Uganda, the Ministry of Finance, Planning and Economic Development (MoFPED) has engaged in capacity building on GRB for gender focal points, planners and budget officers from the health, agriculture, education, water and sanitation sectors and organised GRB training for sector working groups in agriculture, environment and natural resources (Tanzarn 2009).

3.1.2 Recognising political and country-specific context

A focus on local level activity is just as important as looking at the national level; challenges around capacity and sustainability at this level hamper not just efforts on GRB, but the success of overall PFM reforms (DAC Network on Gender Equality 2010). Key services such as health and education are often decentralised, meaning that while policy making takes place nationally, implementation is local. This situation creates both barriers and opportunities for PFM systems that are gender transformative. For example, local actors are more likely than those at national level to have a good understanding of the most disadvantaged groups in their communities and their requirements from public services (Budlender 2005). But while it is often supposed that local governance is a more accessible arena for women's involvement, in some contexts, unequal power relations (including gender power relations) are more deeply embedded at the local level, meaning that women

are more likely to be excluded from local decision making processes (Beall 2007) and inequality between regions may grow (Elson 2006).

India: Supporting women's involvement in local level budgeting processes

The Karnataka Women's Information and Resource Centre's 'Building Budgets from Below' project aimed to work backwards from ground level to national fiscal policy, preparing budgets at local level which could be 'pyramided upwards' to determine encourage the reduction of inequalities in the national budget. The project focused on the locally elected village council (Gram Panchayat), identifying the barriers that women members faced in becoming involved in budget planning and decision making. It identified the need for training and capacity building for women members, so that their potential to influence local and national budgets could be realised. This was done through exercises such as dismantling existing budgets in order to redesign them, bringing in the women members' perspectives and priorities. In discussions held as part of the project, women members identified their priorities for public spending; these fell into the categories of civic amenities (including water, sanitation and electricity), job training centres, construction of buildings (including pre-school centres and community halls) and life skills training camps (to include health and hygiene, child labour and family planning).

Source: Bhat (2003); Elson (2006) and Jain (2001)

Recognising differences by region, country or political context does not preclude the possibility for cross regional or inter-country initiatives to share good practice and learning. Budlender et al (2002) argue that while it is important not to add extra complexity in understanding budgeting processes, creating spaces to share examples from other countries can help to raise awareness, strengthen capacity and inspire new initiatives.

3.1.3 Transparency, accountability and participatory budgeting

Including both women and men's voices in local and national level planning and budgeting is essential in order to create an enabling environment for PFM systems that are equitable and effective. At its best, 'participatory budgeting gives poor people a direct say in how local funds for new investment are used to improve local facilities, such as water and sanitation, drainage, paved roads, schools and clinics' (Elson and Sharp 2010:523). Interesting participatory budgeting strategies exist around policy and budgeting formulation, budget review/analysis, public expenditure tracking and performance monitoring and evaluation (Elson 2006). Using participatory budgeting processes that are gender sensitive has produced positive outcomes for gender equality in several countries.

Participatory budgeting at the grassroots

In Indonesia, efforts have been made to make the local planning process (Musrenbang) a forum for building the capacities of poor women to influence budgeting. The Asia Foundation and its partners have supported GRB initiatives that enable grassroots women to assess the level of poverty in their community, to identify women's development needs in health and education, to understand the budget process, and to make demands for the allocation of resources to meet these needs.

Adapted from Elson and Sharp (2010:523)

Ensuring accountability in budgeting and PFM systems means not only including a range of stakeholders in decision making processes, but also putting effective mechanisms into place to ensure that governments are responsible for the resource allocation implications of their policies on gender equality (Sharp 2003). In order for accountability to work, accessibility and transparency around financial data is essential. 'Open budgets' however, are still scarce; a survey conducted in 2008 found that 80 per cent of governments do not provide adequate public information on budgets (DAC Network on Gender Equality 2010). Performance indicators and outcome based approaches are one way to help tackle this problem, as section 3.1.6 shows.

3.1.4 Using available tools to ensure gender responsive planning and costing in budget design

A range of useful tools have been developed as part of GRB initiatives; the use of these should be emphasised as part of PFM reforms in order to promote budget planning and costing that takes into account the needs of both women and men. An often cited conceptual framework within which to use these tools is that of Sharp (1990). She sets out three categories of expenditure that can be examined as part of GRB analysis:

- *Expenditure specifically targeted at women*
This might include women's health programmes or employment policy initiatives for women.
- *Expenditure targeted toward equal opportunities*
This might include parental leave provisions, recruitment policies, or provision of crèche facilities.
- *General or mainstream expenditure*
Analysing general expenditure might involve a gender breakdown of health service users, or those receiving agricultural support services.

Analysis of the third category of expenditure can be a complex and challenging task. Below is an overview of some of the tools available to assist with this.

Gender aware policy appraisal

This tool assesses the actual or likely impact on gender equality of programmes and strategies outlined by policies, asking whether budgetary allocations follow policy commitments on gender equality. It relies on unpacking and illustrating implicit and explicit gender issues in certain sectors. A gender aware policy appraisal of a land reform programme in South Africa found that legal restrictions were impeding women's access both to land and to the financial resources to develop it. Customary law was also depriving women from the right to own property. The appraisal concluded that unless more attention was directed to meeting women's needs and concerns, the land reform programme could exacerbate existing gender inequalities in the allocation of land and its productive use.

The South African Women's Budget Initiative developed a five step approach to be followed when carrying out gender aware policy, programme, and sectoral appraisal. This approach has also been used in Tanzania and Uganda.

1. Analysis of the situation of women, men, girls and boys in a given sector.
2. Assessment of the extent to which policies address the gendered situation.

3. Assessment as to whether budget allocations are adequate, in order to implement gender responsive policies.
4. Assessment of short term outputs of expenditure, in order to evaluate how resources are actually spent, and policies and programmes implemented.
5. Assessment of the long term outcomes or impact expenditures might have.

Steps 1 to 3 of this approach can be carried out on the basis of policy and budget documents. But if reporting data is scarce or incomplete, steps 4 and 5 require extra fieldwork. If this is the case then a gender disaggregated beneficiary assessment may be useful.

Gender disaggregated beneficiary assessment

This tool is used to seek women and men's views on whether the patterns of government expenditure, and their related programmes and services, are in line with their priorities and whether the delivery of particular services is adequate. This is useful as it can identify the unintended effects and outcomes of policies which, on paper, might appear to be gender sensitive. In Mexico, analysis of this type, combined with a gender aware policy appraisal, highlighted the shortcomings of anti-poverty interventions. Of 21 government anti-poverty programmes analysed, only six made reference to a gender perspective, and only four were specifically targeting women. Resources allocated to women amounted to less than two per cent of total anti-poverty funds. The bulk of the programmes assumed, and in some cases even promoted, traditional roles for women, uncritically locating them in caring roles.

Gender disaggregated public expenditure incidence analysis

This type of analysis aims to evaluate to what extent groups of people benefit from expenditure on publicly provided services. It measures the distribution of budget resources among women and men by estimating the unit costs of a service and calculating how much it is being used by each group. An analysis of this type carried out in Ghana found that women and girls benefitted less than men and boys from spending on education, but that when it came to health spending, poor women and men benefitted equally. This kind of analysis can be difficult to carry out because it requires extensive quantitative information, disaggregated by gender. This becomes even more complicated where public services are contracted out, and any available data is held external to government agencies.

Gender disaggregated analysis of the impact of the budget on time use

Analysis of this type seeks to establish a link between budget allocations, the services provided through them, and the way in which different members within a household spend their time. This can help to highlight whether a budget and its underlying policies are relying on women's unpaid labour. Household time use surveys are required in order to undertake this analysis, although relevant information regarding the relationship between the use of time and service provision can also be gathered through beneficiary assessments.

Gender aware medium term economic policy framework

The aim of this tool is to link up policy development, planning and budgets over a period of around three years. Medium term economic policy frameworks (MTEFs) forecast the total level of resources that will be available, and set out the way in which these resources are to be allocated in order to achieve policy objectives. However, they often fail to recognise the different roles of women and men in economic activity. The planning and development

processes involved in MTEFs offer opportunities for addressing gender inequalities in a step by step way. In Tanzania, a checklist was developed as part of GRB work by the Tanzanian Gender Networking Partnership (TGNP) to assist with mainstreaming gender into the MTEF. It aims to foster a deeper understanding and analysis of what is required to address the differentiated needs of women, men, girls and boys.

Gender responsive budget statement

This is a report by government on budget expenditure forecasts and how these relate to gender equality objectives. It usually relies on the tools described above and attempts to identify gender biases in the allocation of the budget within departments, ministries or levels of government. Gender responsive budget statements can also integrate a series of relevant indicators, such as the balance in government employment, the share of public service expenditure used mainly by women, and targeted expenditures. They provide a key resource for holding the government accountable for action on tackling gender inequality.

Adapted from Budlender et al (2002) and Hofbauer (2003)

3.1.5 Maintaining a gender focus during budget implementation

Resource allocation is only one aspect of budgeting, and it is important to note that there can often be a mismatch between allocation and actual expenditure. Even where budgets allocate funds for gender equality aims, under expenditure can occur due to problems in the systems around budgeting – for example delayed sanctioning of expenditure, corruption, inappropriate design and delivery of services, or unforeseen expenditure on conflict or natural disasters (Budlender et al 2002; Elson 2006). After allocation takes place, expenditure tracking is necessary to ensure that a focus on gender equality is retained. This can be difficult to do however, because there is often an absence of timely and accurate data on disaggregated actual expenditure (Krafchick 2001).

An expenditure tracking study in Haryana, India, found that funds had been allocated to a district education programme aimed at retaining children at school and improving access to education. The programme aimed to take special measures to reduce gender disparities. However, expenditure tracking uncovered the fact that only 12.6 per cent of the budget was spent directly on efforts to improve girls' education. A high proportion of the allocated funds was used to create new managerial structures for school staff and no measures were taken to help reduce the costs for poor families of sending girls to school (Elson 2006).

In Uganda, the government set up a poverty action fund as a way to target, protect and monitor funds released to poverty programmes. The fund included the involvement of civil society groups to select projects and also to monitor expenditure and its impact. The Uganda Debt Network undertook this monitoring, tracking monthly releases of funds from central to local government and compiling quarterly progress reports. The initiative helped to identify blockages in funding to local governments and to shift expenditure towards priority areas (Krafchick 2001).

PFM reforms in the area of procurement may involve an increase in contracting out and tendering, with the provision of public services being done more by the private and community sector on behalf of the government (UNDAW 2007). These reforms should ensure that tenderers for the provision of public services are required not only to specify how they propose to consider gender equality issues, but also how they will use gender

sensitive measures to track expenditure, consult with beneficiaries of public services and programmes, and to measure budget outcomes. The development of gender guidelines for outsourcing, procurement, and grant disbursement is recommended (Austrian Development Agency 2009).

3.1.6 Introducing performance/outcome based approaches and evaluating progress and impact

In order to promote PFM systems that integrate GRB elements and have the potential to be gender transformative, it is essential to be able to measure firstly, whether GRB initiatives or PFM reforms have resulted in changes in budget allocations for gender equality (DAC Network on Gender Equality 2008) or changes to the type and quality of allocations (Sharp 2003), and secondly, what the impact of these changes has been.

Budget reforms that introduce outcome based approaches – assessing the adequacy and effectiveness of resource allocation against specific indicators of achievement – have potential in terms of maximising gender equality outcomes. However in order to realise this potential it is essential that the measures and indicators used are gender sensitive, and that they can recognise issues such as unpaid care (Sharp 2003). GRB frameworks can engage with outcome based approaches in several ways:

- By developing gender sensitive indicators of inputs, outputs and outcomes. Two types of indicators are required: those that are female specific, measuring, for example the maternal mortality rate and the female literacy rate; and those that measure gender gaps, for example the ratio of the female literacy rate to the male literacy rate.
- By extending the existing output and outcomes framework with equity as an explicit indicator of performance.
- By challenging the existing meanings of economy, efficiency and effectiveness to include unpaid care activities within budgeting frameworks.

(Elson 2006; UNDAW 2007:21)

Palestine: integrating GRB into policy, planning and budgeting

In Palestine, early work is going on to integrate a gender perspective into national policies, sector strategies and programme budgets, and to develop the practical tools needed for this. Strategic objectives on gender equality have been identified, which include increasing women's participation in the labour force, reducing violence against women and enhancing women's access to public services. For each objective, outputs have been devised; for example in order to increase women's participation in the labour force, a vocational training college should be set up, delivering courses designed for needs of women setting up small businesses.

However, until an integrated policy, planning and budgeting system that can join up budgets with policy is established, it is unlikely that the objectives will be transformed into implementable budget plans. A framework has been established to enable ministries to specify outputs and objectives so that public services can be planned and delivered in response to the requirements of GRB policy. The success of the framework depends on gaining buy-in from senior managers to using GRB tools to plan and deliver public services.

At present, GRB is often seen as a separate project – the responsibility of others. Increased political will is needed to drive the initiative forward.

Adapted from information provided by DFID Palestine

Opportunities also exist for bringing a gender perspective to financial reporting and auditing processes. Auditing reports can highlight procurement and expenditure irregularities, but for several reasons, including the often substantial time lapse between the close of the financial year and the presentation of the auditing report, opportunities to scrutinise the report from a GRB perspective have not yet been fully explored. However, an example of participatory auditing in Kerala, India, highlights the possibilities for civil society to become involved in the auditing stage of budgets. In this case the local auditor met with villagers to audit the outputs included in the local budget (Krafchick 2001).

PFM reform offers a space for the promotion of the use of GRB methodology in reporting and auditing processes. For example:

- The incorporation of a gender dimension into financial audits that focus on expenditures and compliance.
- The incorporation of a gender dimension into performance audits that focus on outputs and outcomes.
- Auditing for compliance with gender goals and guidelines.

(Austrian Development Agency 2009; Inter-Parliamentary Union 2000)

Efforts to build the capacity of the auditor general's office and public accounts committees³ should also include a focus on the gender dimensions of public finance.

Morocco: promoting GRB as part of performance related reforms

The UNIFEM gender responsive budgeting programme ran in Morocco from 2003-2008, and was seen from the outset as part of the public administration reform process that was taking place in the country with donor support. The reforms involved: the development of performance objectives and indicators; setting up performance contracts between central ministries and their external services; and partnerships between the state and the NGO sector. The GRB programme had two phases:

-Stage one involved capacity building workshops for those responsible for budget preparation in a range of ministries and those responsible for budgetary reform, to scope and design a manual for GRB in results based budgeting.

-Stage two involved:

³ A survey of audit institutions in Africa found that, of 25 countries, only one had an auditor general institution that came close to meeting all of the criteria for effectiveness. Eight countries met only one or two of the criteria, while five met only one criterion. Criteria were: whether the head of the supreme audit institution holds professional qualifications; whether the supreme audit institution is independent of the executive arm of government; whether the staffing of the audit office is adequate, both in terms of quality and quantity; whether there is adequate quality control of the audit; whether the supreme audit institution reports directly to parliament, or reports to the executive; whether the reports are timely; whether the reports are publicised; and whether there is satisfactory follow-up (Regional seminar for parliaments of south-west Asia 2003).

- The publication of the GRB manual developed in stage one.
- Staff training through e-learning, including on sex disaggregated data.
- Strategic action plans for all directorates.
- Encouraging ministries to produce a gender budget statement in line with their globalised programmes, and as part of developing gender responsive performance indicators and performance reports.
- A gender budget report, applying GRB methodology, produced each year and presented to parliament.
- An emphasis on widespread communication and sensitisation about the GRB initiative across the administration, including a web portal.
- The formation of a network of champions committed to embedding GRB.

The annual gender budget reports included an analysis of each ministry's budget and a gender evaluation of their performance indicators, scrutinising the booklet of objectives and indicators that each ministry was required to present to parliament. This practical work demonstrated the applied usefulness of GRB work, and provided space for the development of results based approaches. However, GRB remained seen as a stand-alone project among many, and the programme suffered from resource limitations, often relying on voluntary inputs from champions and others.

Adapted from Burn (2009)

3.1.7 Better collection and analysis of gender disaggregated data

Gender disaggregated data is essential if revenue and spending systems are to become more gender aware and ultimately, gender transformative (DAC Network on Gender Equality 2010). The unavailability of such data is often cited as a factor in the failure of GRB efforts. It creates a major barrier to attempts to create accountable, transparent finance systems and processes and causes considerable constraints for successful outcome based budgeting (Sharp 2003).

Some ways to collect gender sensitive data that is relevant for PFM systems include:

- Designing specific surveys such as stand-alone time use surveys.
- Changing the questionnaires of regular surveys such as the household surveys or labour market surveys.
- Changing the way administrative data are collected in line departments so that information is collected and reported in a gender disaggregated way.
- Changing budget forms to include gender disaggregation in respect of inputs, outputs and outcomes.
- Changing budget forms to include a discussion of the gender impact of proposed expenditures.
- Changing the accounting system so that there are special codes which indicate gender-targeted expenditures and so that information relating to individuals is gender disaggregated.

Source: Schneider (2006:64)

Tanzania: Engendering data collection

Through its lobbying work, the Tanzania Gender Networking Programme (TGNP) ensured that data collected for the labour sections of Tanzania's Social Accounting Matrix were disaggregated by sex. However, because the matrix did not capture unpaid care work, the TGNP engaged in further lobbying; the result being the government developing a time use survey for the first time. The data collected and analysed from the survey highlighted differences in women and men's time and workload burdens. This data could then be used in decision making processes on public spending.

Source: Kytola (2009)

Bangladesh: Gender disaggregated beneficiary analysis

In the early 2000s, Bangladesh implemented a financial management reform programme, partly supported by DFID, with the aim of strengthening accountability, transparency and efficiency within public expenditure, moving from input-oriented to outcome-oriented budgeting and financial reporting systems. As the government of Bangladesh had prioritised women's empowerment and gender equality at policy level, for example through its national strategy for accelerated poverty reduction (NSAPR), the North South University (NSU) in Bangladesh decided to conduct research to assess the extent to which the Government's expenditure and sector policies reflected its commitments to women's rights and gender equality.

The research highlighted the potential of gender disaggregated data to expose gender inequality within the distribution of public resources. The study used gender responsive expenditure analysis to analyse Bangladesh's budgets for 18 ministries and three government agencies. Four sector specific gender disaggregated budget analyses were done; in agriculture, education, general administration and health. This meant analysing budget documents, but also reviewing literature, holding consultation meetings and in depth interviews, and utilising project survey data in order to identify gender gaps in the budget and to bring a gender perspective to beneficiary information. The analysis carried out by NSU found that overall, men were found to be the major beneficiaries of public expenditure (accounting for 76 per cent of total expenditure in 2002/3). This inequality was most pronounced in the agriculture sector; in the health and education sectors inequalities still existed but they were less extreme. Because the majority of public funds in Bangladesh was allocated to non-gender targeted projects (5 per cent of funded projects were termed gender targeted), these type of inequalities had, until the analysis was done, remained invisible.

Source: Evers and Siddique (2006)

3.2 How do revenue administration systems impact on women, and how can they be made more gender responsive?

Revenue administration systems that may initially appear to be 'gender neutral' often in fact impact differently on women and men. There are not a great many studies focusing on this

topic, but there is some evidence to show that women are more vulnerable to discrimination, intimidation and extortion within revenue collection processes (Higgins 2012). The few studies that do exist also indicate that women tend to perceive tax rates and administration as a greater burden than men do, are less confident in dealing with officials (Higgins 2012) and can have lower levels of economic literacy, negatively impacting on their ability to understand, engage with and benefit from revenue systems (Carroll 2011).

Gender and customs revenue in East and West Africa

In West Africa, research has found that women traders are not able to fully benefit from opportunities and efficiencies arising from border management reforms. Reforms made by the Economic Community of West African States (ECOWAS) and the West African Economic and Monetary Union (WAEMU) to liberalise and facilitate trade in the region had only a marginal benefit on women traders because they weren't informed of the changes.

In East Africa, cross-border women traders were still not aware of the East African Community Customs Union one year after it became operational. They were still using illegal (panya) routes to move goods across borders, not realising that there were no taxes on some of their goods.

A study of women cross-border traders in Liberia found that 37 per cent of respondents had experienced sexual based violence at border crossings and 15 per cent had been raped or coerced to have sex in exchange for favours. Poorly advertised taxes and duties at border posts, along with lower literacy levels and understanding of processes, place women traders in a vulnerable position.

Adapted from Higgins (2012:10)

There are several strategies recommended to help create revenue systems that are more transparent and gender equitable. These are discussed below.

3.2.1 Increased public education and awareness raising on revenue systems

Well publicised public awareness campaigns and events focusing on the ways that revenue is collected and used, and importance of tax for the provision of public services, are one way of promoting buy-in to revenue systems and increasing women's understanding and knowledge on issues such as tax. Civil society organisations, including women's organisations, and unions can help spread awareness, ensuring that those with least knowledge or trust in revenue systems are reached.

A project by the Ghana Integrity Initiative (GII), the Ghana Association of Women Entrepreneurs (GAWE) and Christian Aid worked with women entrepreneurs in the informal sector, many of whom did not understand the tax process, were suspicious of tax collectors and did not see why they should have to pay tax. After a meeting and discussion between the women entrepreneurs and tax officials was run as part of the project, participants noted 'a big difference in attitudes, education and awareness of taxation' (Carroll 2011:11) as women began to understand the system better, including the responsibilities of the government to use collected revenue for public services.

It is also important to publicise changes in revenue rules and tax rates, so that all citizens are aware of how the rules relate to them, and are less vulnerable to exploitation. Attention

should be paid to how this publicising is done; ensuring that messages are transmitted in formats and in locations where they will reach women and other more vulnerable groups.

3.2.2 Increased transparency and accountability within revenue collection systems

Weak and corrupt revenue administration ‘remains a fundamental barrier to effective and fair taxation, and to building wider trust between government and citizens’ (Cottarelli 2011:19). Revenue administration systems vary from country to country and can be operated differently at national and local level. Opaque systems that cannot be easily explained or interrogated add to the problems around low public awareness and create ideal conditions for gender inequalities to persist unchallenged.

In Ghana, where around 80 per cent of women and 50 per cent of men work in the informal sector, and local tax rates are set by local authorities, tax collectors visit businesses to conduct a ‘scaled assessment’ – based on the size of premises, location and type of business. This assessment, rather than using records of accounts, is used to determine the amount of tax due. This system allows for discretion and interpretation (Carroll 2011:7). It also increases the chances of sex discrimination and exploitation of women entrepreneurs where clear systems are not in place.

Creating transparent and consistent revenue administration systems is therefore essential. This should include a process of clear record keeping and support for citizens in doing this; especially those in informal sectors. It should also include the development of reliable systems for storing taxpayers’ data disaggregated by sex and other categories such as age (Capraro 2014).

3.2.3 Capacity building for revenue officials

Well trained, professional revenue officials are a key component of a transparent and accountable revenue systems. Officials, such as tax collectors, should receive capacity building training that is threefold; focusing on good customer service, on how revenue systems work so that they can answer questions and engage with the public; and on gender and other equality issues that may impact on experiences of revenue collection and mobilisation.

3.2.4 Sustained political commitment to revenue collection and mobilisation reforms

Capacity on revenue policy, expenditure and administration analysis is often weak in-country (Cottarelli 2011). Work is needed to build this capacity and generate commitment for the reform of current systems around revenue; promoting more equitable collection and mobilisation processes that benefit citizens across societies. Governments, alongside donors and civil society, need to push this agenda forward in order to create momentum and sustainable change.

The International Monetary Fund (IMF) has published a list of common strategies for reform of revenue mobilisation and collection. This includes the following which relate to systems:

- Ensure that laws and regulations are reasonably simple, readily available, coherent across taxes, and provide good taxpayer protection.
- Implement policies and procedures that help identify and punish inappropriate behaviour in revenue administration.

- Establish effective revenue administrations with the capacity to implement voluntary compliance and self-assessment as a prerequisite for expanding the tax base and to help address corruption.
- Improve transparency and consultation on tax matters, including improving the visibility of the public spending that tax finances, in order to promote trust and greater understanding (Cottarelli 2011:10).

Integrating a gender perspective into these strategies – that is ensuring that they are able to address different gender specific needs and situations of gender inequality and discrimination – will help make revenue collection systems more equitable and useful for all.

3.3 What is the role of various actors in supporting PFM systems and revenue administration that better facilitate gender equality goals to be reached?

There are a range of actors with a potential role to play in creating gender transformative finance systems. Some GRB work highlights the importance of the ‘triangle of players’ – three sets of stakeholders necessary for successful GRB initiatives. These are: progressive elected officials at national and local levels; effective government institutions staffed with technically qualified individuals; and active, well-informed coalitions of NGOs (Budlender et al 2002). In several countries donor involvement has been an essential catalyst, kick starting GRB processes. The same is true for civil society involvement. Bringing these actors together, along with national and local government (especially those working separately on either PFM reform or GRB initiatives), the media and others, is therefore essential.

3.3.1 Ministers and ministries

As noted in section 3.1.1, ministers of finance and staff working in finance ministries have a key role to play in supporting revenue and expenditure systems to become gender transformative. Other ministries are also important actors too, however. Ministries responsible for gender/women’s issues are often strong advocates for GRB, but in reality they are often under resourced and lacking in implementing capacities (Schneider 2007; Budlender 2005). Sector ministries are responsible for preparing and executing budgets in accordance with budget call circulars and their sector priorities. Gender focal points within sector ministries have a clear role to play in influencing the gender responsiveness of these budgets (Schneider 2007). Bringing actors from across these different ministries together to plan and implement finance systems that consider and incorporate gender equality goals is essential if the important links between work on GRB and programmes of PFM and revenue administration reform are to be realised.

3.3.2 Civil society

The involvement of civil society is very important in efforts to ensure that budgets are participatory, accountable, transparent, and ultimately, able to help tackle inequality. The evidence shows that the most successful GRB initiatives have involved actors from outside of government (Schneider 2007), and that the involvement of such actors can result in the following benefits:

- Increased outreach capacity and greater understanding and participation among citizens.
- Better dissemination of information on social expenditure and good budgeting practice.

- Independent critical analysis and specialised data on the impact of budgets on the poor.
- New information to feed into budget decision making.
- Greater availability of training expertise.
- Increased accountability on budget issues.

(Krafchik 2001)

Extra efforts are needed to encourage the inclusion of grassroots and vulnerable women's perspectives in budgeting processes, and civil society organisations, through GRB and economic literacy initiatives and campaigns, have a strong track record of doing this.

Successful civil society intervention in Uganda and Tanzania

In Uganda, the civil society organisation Forum for Women in Democracy (FOWODE) took advantage of a shift towards performance based budgeting, taking the opportunity to lobby the government to pay attention to the prioritisation and allocation of resources to competing national interests and sectors. It targeted MPs, the Parliamentary Budget Office planners and budget officers responsible for preparing sector wide approaches, budget framework papers and ministerial policy statements. It established a close relationship with the Ministry of Finance, Planning and Economic Development, responsible for resource allocation, and the Ministry of Gender, Labour and Social Development, the national machinery for gender mainstreaming and women's empowerment. FOWODE uses researchers with specialised knowledge and skills in gender and budgeting to conduct GRB analysis and has run GRB training workshops for over 7,000 staff at local and national government level.

In Tanzania, the Tanzania Gender Networking Programme (TGNP), in partnership with other civil society organisations in the Feminist Activist (FemAct) Alliance, has been active since 1997 in the area of GRB. It has focused on: capacity building, through its gender training institute; encouraging the integration of gender into planning and budgeting instruments; research and policy analysis; awareness raising and advocacy; and dialogues with donors. The TGNP has delivered training on GRB to actors across all levels of government, including budget officers and planning officials in the health and water ministries as well as macro economists in the ministry of planning and privatisation and statisticians from the Bureau of Statistics. This work has resulted in increased awareness and acceptance of GRB, as well as changes to make budgeting instruments more gender aware. However, gains made from capacity building work have been weakened at times due to staff turnover resulting in a loss of institutional skills and knowledge on gender and PFM.

Sources: Tanzarn (2009:16), Kytola (2009:33-38)

3.3.3 Media

The media can play an important part in increasing public awareness about revenue and expenditure systems and how they apply to and affect different groups. It can also play a key part in promoting accountability and transparency around budgeting decisions and finance processes.

Opportunities and challenges: working with the media in Zimbabwe

The Zimbabwe Women's Resource Centre and Network's (ZMRCN) project on gender responsive budgeting recognised the power of the media in influencing public perceptions. Beginning in 2001 as an effort to strengthen understanding of unpaid care work and to build the capacity of women's organisations to lobby for the recognition of women's contributions to the economy, the project later broadened the scope of its work to influence economic policies and budgets in favour of women. As well as conducting research and budget analysis, and engaging in lobbying, advocacy and capacity building, it used the media (both print and electronic) to campaign for adequate allocation and distribution of national resources to benefit women. This included the production of press statements, news bulletins, and television programmes, and media practitioners became a common feature at budget workshops. However, ZMRCN reported that the media in Zimbabwe often reported in a gender-biased way, sensationalising and portraying women negatively. ZMRCN began to work with the Federation of African Media Women in Zimbabwe and the Media Institute of Southern Africa to discuss gender sensitive reporting and to train women's organisations on how to work with the media.

Source: Muchabaiwa (2010:113-122)

3.3.4 Statisticians

Researchers and statisticians are another key group to involve in efforts to improve the gender responsiveness of expenditure and revenue systems, because of the current lack of reliable sex disaggregated data and auditing information. Their involvement may include the modification of already established surveys, as well as the creation of new surveys to capture 'hidden' information such as that on time use (Schneider 2007). Independent research which makes visible the gender dimensions of financial systems and policies can play an important role, because 'even limited information can often be sufficient to illuminate important points for advocacy and to start mobilisation' (Budlender et al 2002:106).

3.3.5 Donors and funders

In several cases donors and funders have played an important role in encouraging the integration of gender equality perspectives to processes of PFM reform. In Morocco, for example, the UNIFEM supported gender responsive budgeting programme ensured that GRB was seen from the outset as part of the public administration reform process that was taking place in the country (Burn 2009). In Senegal, UNIFEM developed strong links with the World Bank so that reform processes incorporating GRB maintained momentum (Johnson et al 2009). One area where multilateral and bilateral donors can have a clear influence is in bringing a gender perspective to the tools used to assess PFM systems, such as public expenditure tracking systems and reviews (Schneider 2007; UNDAW 2007). In addition donors can play a key role in supporting women's ministries and building their capacity to identify and coordinate gender issues in planning and budgeting. Donor support can also act as a catalyst for cross sector and ministry collaboration around gender equality, expenditure and revenue.

Uganda: donor support for gender equality through the Public Finance Management Act

Gender inequality is still persistent in key service sectors in Uganda due in part to lack of consideration for social equity in the allocation and management of public resources. In 2015 the Government of Uganda passed a Public Finance Management (PFM) Act with a legal requirement for consideration of gender and equity in sector budgets. The act requires sectors to specify measures to equalise opportunities for women, men, persons with disabilities and other marginalised groups. It also introduces a requirement for the annual certification of budget framework papers for their gender and equity responsiveness.

Between 2015 and 2020, a DFID intervention will support the relevant institutions (led by the Ministry of Finance, Planning and Economic Development [MoFPED]) and the Ministry of Gender, Labour and Social Development (MGLSD) to ensure compliance with the gender and equity clauses of the act. The expected outcome is 'gender equity in access to services, economic opportunities and rights,' demonstrated through:

- The level of knowledge of gender equity programming across public sectors.
- The percentage of public investment programmes that demonstrate a clear focus on ensuring equal benefits for women and men (as measured through periodic assessment of the public investment plan against a set of criteria).

Key activities will include:

- Developing performance measures and a minimum set of indicators to measure compliance by Ministries, Departments and Agencies (MDAs) to gender budgeting requirements in the PFM Act.
- Supporting demand driven capacity building led by the MGLSD for other sectors to ensure that government ministries, departments and agencies prioritise and implement gender transformative programmes.
- Annual pre-budget assessments of sector budget proposals for compliance to performance measures and minimum standards for gender budgeting.
- Annual performance assessments of the implementation of agreed gender-responsive projects in the sectors as presented in their annual policy statements.
- A nested independent evaluation.

Adapted from information provided by DFID Uganda

It is important that donors supporting work to integrate GRB initiatives into reforms on PFM and/or revenue administration recognise the longer time frame needed to achieve success and impact in this area, providing support over several years rather than through short projects (Schneider 2007). Another important consideration is that where GRB work has always been supported by development cooperation donors, resistance can arise among actors in country, who may see initiatives as donor driven rather than as a result of a demand by their own citizens (Budlender et al 2002).

4. Recommendations

As this briefing has shown, despite evidence of some emerging good practice, there is still significant work to do in designing and implementing fiscal policies and systems with the potential to reduce gender inequality and improve the lives of poor women and girls. This section contains a series of recommendations for supporting this work, divided into recommendations for policies, systems, evidence and actors.

4.1 Policies

Well targeted public investments that reduce gender inequality can be self-sustaining, by raising the productive capacity of the economy. In order to realise this potential, fiscal policies should be developed with the following points in mind.

- Gender equitable public expenditure policies should contribute to:
 - Reducing and redistributing unpaid care work
 - Redressing gender asymmetries in various markets
 - Facilitating reallocation of resources to vulnerable members in a household
- Decisions on how to prioritise public spending in order to maximise opportunities for gender equality need to be based on thorough context specific gender impact assessment, taking into account:
 - The need to reprioritise spending to areas that have high social returns and contribute to better distributive outcomes; for example health and education.
 - The potentially beneficial spill-over effects of spending in particular areas, such as physical as well as social infrastructure, and social protection.
 - The need to move away from an exclusive focus on targeted allocations for women, and instead ensure that general programmes and budgets are gender equitable.
- Policies on taxation should be informed by careful analysis and assessment of the gendered impacts of direct and indirect taxes, taking into account differences between women and men in their roles as workers, producers, consumers and users of public services. Tax systems should be designed to ensure that poor women are not disproportionately burdened.
- More attention is needed on developing mechanisms to ensure that revenue from natural resource exploitation does not add to community conflict and disruption, and is used to fund social services with an emphasis on the rights of local people and reducing gender inequality.
- Taxes need not only to be fair in terms of gender and class, but also in terms of the contributions of business and banks. Both domestic and international measures are necessary in order to increase national governments' capacity to raise more revenue.

4.2 Systems

Greater allocation of public money to social services and social protection is important but not a sufficient condition for greater fairness and inclusiveness. The gender equalising potential of public spending depends crucially on the way specific programmes within each sector are designed and implemented on the ground. If a gender perspective can be

consistently and practically embedded into public finance systems and administration, and included as a key component in the reform of these systems, the likelihood of creating a strong and sustainable impact on gender equality will grow. The following recommendations are aimed at aiding this process.

- Capacity and relationship building across government sectors and levels is essential in order to promote joined up thinking and action on PFM systems and how their reform can incorporate gender equality objectives and principles.
- Transparency, accountability and participatory approaches should all be key aspects within the development, implementation and evaluation of public finance systems. A range of gender responsive budgeting tools are available which encourage and facilitate these approaches.
- A gender focus needs to be maintained throughout budget planning, implementation and reporting. In order to realise the potential of outcome based approaches for gender transformation, methods and indicators must be gender sensitive.
- Committed efforts to improve the management of revenue administration systems are important if the gender barriers within such systems are to be tackled. These efforts should include:
 - Increasing transparency and accountability
 - Increasing public awareness of taxation issues
 - Building the knowledge and capacity of revenue officials

4.3 Evidence

Data that enable examination of the gender impact of fiscal policies and systems, especially in developing countries, is neither comprehensive nor regularly collected. The following recommendations are intended to help address this problem.

- Improvements are needed in the collection and analysis of qualitative and quantitative data, disaggregated by gender, age and other socio economic characteristics, with particular reference to unpaid work and access to social services and protection.
- More analysis is required to assess the joint distribution effects of taxes and public expenditure.
- There is a lack of recent evidence on what has been done to integrate GRB approaches into PFM reforms. In addition, many of the well-established examples of successful GRB work are now over ten years old. The commissioning of new research would be beneficial in progressing knowledge in these areas.

4.4 Actors

If efforts to promote gender transformative fiscal policies and systems are to be successful, involving the right mix of actors in the development, implementation and evaluation of such policies and systems is imperative. The recommendations below are made with this in mind.

- Strong advocates for gender equality within finance ministries have a key role to play, as do ministries responsible for gender and women's issues and gender focal points within sector ministries. Collaboration between these different sets of actors is extremely important.

- The role of civil society is an essential one in efforts to ensure that budgets, policies and systems are participatory, accountable, transparent and ultimately, able to tackle inequality. The most successful GRB initiatives have involved actors from outside of the government.
- Women’s participation, both within and outside of government, and including vulnerable groups of women, as actors in policy formulation and across budget cycles and the reform of finance systems, is essential if policies and systems are to be gender responsive and equitable.
- Donors and funders can play a central role in supporting and promoting efforts to integrate a gender perspective into fiscal policies and the processes and tools of PFM reform. They can also support women’s ministries and other key gender advocates involved in such efforts. This should be done while recognising the importance of in-country ownership and commitment to reform.

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