



Government budgets are far from bureaucratic exercises. They are profound expressions of how those who govern a country distribute its resources and how the results of their policies help or harm different sectors of its population. Budgets inevitably represent a series of trade-offs. In themselves, though, the numbers don't illuminate the high stakes, especially for women and other groups marginalized in the decision-making process.

Budgets are not gender neutral, either in their development or in their impact. Because the different impacts that women and men experience as a result of expenditure and revenue decisions are not measured, government budgets typically suffer from what some economists have called "gender blindness."

The U.S. federal budget for FY2006 is a case in point. In December, House Republicans forced through—in a critical vote literally in the middle of the night, when no scrutiny was possible—a combination of huge tax cuts, primarily benefiting the wealthy, and large cuts to social programs, including Medicaid, food stamps, home heating assistance, child support enforcement, student loans, foster care, and supplemental security income for people with disabilities.

Entirely missing from the debate was an analysis of the disproportionate effect these fiscal decisions will have on women and the families they support. Consider just two examples: child support enforcement and Medicaid. Child support typically provides about one-fifth of the income of mothers who get it, according to the Joint Center for Poverty Research. These women and their children are in danger of falling into poverty if child support payments cease; enforcement is essential to their well-being. Under the cuts to enforcement resources in the House bill, female-headed families in just one state (Massachusetts) will lose at least \$170 million in child support over 10 years, the Coalition on Human Needs estimates.

Medicaid provides essential health coverage for women supporting children on their own, for low-income children, and for elderly women who need long-term care. Women depend on Medicaid more than men: 70% of Medicaid recipients over age 15 are women. The proposed Medicaid cuts include benefit reductions and co-payments that will deprive many women and children of health care. In Massachusetts, for example, a family earning \$18,000 could be charged up to an unaffordable \$900 a year in co-payments. In addition, if these cuts become law, states could deny contraception to poor women for the first time since the program began.

Of course, safety-net programs like Medicaid are more crucial for women than for men precisely because of continuing gender discrimination in the economy. Concentrated in lower paying jobs with less adequate benefits, women still earn only 75 cents on the dollar men earn—a loss of hundreds of thousands of dollars over a woman's lifetime. Moreover, women continue to provide most of the goods and services in the "care economy," the wealth-producing and life-sustaining activities, institutions, and relationships not counted in the official economy such as child and elder care, meal preparation, laundry, home repairs, and community volunteering. Women's work in this invisible economy affects their labor force participation and lifetime earnings, but it is not counted, valued, or compensated.

Gender Responsive Budgeting

COUNTRIES AROUND
THE WORLD ARE
ASSESSING THE IMPACT
OF GOVERNMENT DECISIONS
ON WOMEN AND GIRLS;
THE UNITED STATES
LAGS BEHIND.

BY JANE MIDGLEY

In the United States, governments at all levels have done little to assess, let alone address, the differential effects of budget decisions on women and men. But in many other countries, a formal process known as Gender Responsive Budgeting (GRB) has begun to take hold. At its most basic, GRB involves an analysis of the government budget in terms of its reach and impact on women and men, girls and boys. Going further, activists can use GRB as a means of fighting for new budgetary priorities that better reflect the needs of women.

BRINGING BEIJING HOME

In the mid 1980s, Australia's Labor Party-led government took the lead in gender-responsive budgeting. It required ministries to report on the implications of expenditures (and sometimes revenue) on women and men as part their annual budget process, and also extended the reporting requirements to states and territories.

Inspired by Australia's example, South African women parliamentarians who took seats in the mid-1990s after the fall of apartheid, such as Pregs Govender, started the Women's Budget Initiative (WBI). Working with activist organizations and academics, the group focused on proposals in the areas of housing, education, welfare, and work—and how public-sector employment and taxation policies affected each of these sectors. In other countries such as Canada, Sweden, the UK, and the United States, advocacy groups prepared "women's budgets" that were used for grassroots education and organizing outside of government.

By the time I joined 32,000 women in Beijing, China, for the United Nations Fourth World Conference on Women and the accompanying NGO Forum in 1995, the rapidly expanding globalization of the world economy had made it more imperative than ever for legislators and organizers to address inequities in national budgets. The national budgeting process is a key leverage point where economic resources are divided up, but one in which women's and poor people's participation is often low. Forum participants showed tremendous

excitement about women gaining "economic literacy" and working for changes in economic and budget policies at the national level, as well as connecting national circumstances to international trade and finance policies that were intensifying the economic pressures on developing countries.

At the end of the Beijing conference, delegates from 189 countries, including the United States, unanimously adopted the Beijing Declaration and a Platform for Action to improve the status of women worldwide. Although these documents are not binding, countries that signed them agreed to implement recommendations on a range of issues from poverty, health, and education to armed conflict, the media, and the environment.

The platform invokes GRB, calling on governments to "... make efforts to systematically review how women benefit from public sector expenditures; adjust budgets to ensure equality of access to public sector expenditures, both for enhancing productive capacity and for meeting social needs ... Governments should allocate sufficient resources, including resources for undertaking gender-impact analysis."

These parts of the Platform for Action, combined with increasing gender- and class-based critiques of economic and development policy among NGOs, have encouraged many women activists to focus on and organize around national budgets. GRB initiatives also draw on international human rights principles established in the Convention on the Elimination of Discrimination Against Women (CEDAW) and the Convention on the Elimination of All Forms of Racial Discrimination.

The United Nation's Development Fund for Women (UNIFEM) provides technical, programmatic, and financial support to a wide range of gender-sensitive, pro-poor, and pro-environment budget initiatives, working with representatives from academia, civil society organizations, U.N. agencies, and governments. In addition, UNIFEM is working with other international organizations to get all countries to incorporate gender analysis into their national budget processes by 2015.

BUDGET TRADE-OFFS

An example of the trade-offs inherent in national budgeting: Taxpayers in just one state, Illinois, have spent \$17.7 billion so far on the war in Iraq. For that amount, 2,062,837 people could receive health care or 135,701 affordable housing units could be built. These are both crucial issues for women and the children they support.

To see specific trade-offs for your state, visit the National Priorities Project website, www.nationalpriorities.org, and click on "Trade-Offs."

WHAT DOES GENDER RESPONSIVE BUDGETING LOOK LIKE?

Today, gender responsive budgeting is happening in over 60 countries, including Sri Lanka, Tanzania, the UK, Bangladesh, Russia, Brazil, Mexico, Peru, Chile, and India. Venezuelan president Hugo Chávez recently announced his commitment to including gender equality principles in the national budget for this fiscal year.

GRB advocates in many countries have discovered that popular education is a critical first step. The pioneering WBI in South Africa today focuses primarily outside of government; the group concentrates on grassroots popular education and outreach to municipal officials. Debbie Budlender of the Community Agency for Social Enquiry, one of the

THE CONVENTION ON THE ELIMINATION OF DISCRIMINATION AGAINST WOMEN (CEDAW)

CEDAW is the most comprehensive and detailed international treaty to date that addresses the rights of women. It was adopted by the U.N. General Assembly in 1979 and entered into force in 1981. As of 2006, 180 countries—over 90% of the members of the United Nations—are party to the convention.

The convention provides the basis for realizing equality between women and men by ensuring women's equal access to, and equal opportunities in, political and public life—including the right to vote and to stand for election—as well as education, health, and employment. Governments that are party to the convention agree to take all appropriate steps, including legislation and temporary special measures, so that women can enjoy human rights and fundamental freedoms.

Thanks to the efforts of powerful conservative politicians in the Senate, the United States is the only industrialized country that has not ratified CEDAW.

leaders of the WBI, emphasizes that “even parliamentarians have limited say in budget matters. The WBI's ... advocacy has been strong because it has been based firmly on the understanding that budgets do not stand alone—that while no policy can be effective without an adequate budget, similarly budgetary battles can only be won if they are waged on the basis of the policies and principles underlying them.” Likewise, Mary Rusimbi, executive director of the Tanzanian Gender Networking Programme, highlights the need for popular education: “The first thing we discovered is that we as women, and the public in general, hardly knew how the budget was made and how the government budget machinery worked. We used [the gender budget campaign] as one important opportunity to learn about the budget and demystify it for the public.”

GRB activists also recognize the need to view gender in the budget process in a dynamic interaction with issues of race and class. According to Nisreen Alami, program specialist in the Gender Responsive Budget Initiatives office of UNIFEM, “The GRB work is addressing not only women's rights and women's equality but also social justice in relation to class, with an emphasis on how women with the greatest disadvantage experience the impact of budgets and economic policy. Women from different classes enjoy different entitlements and access to services, so it is crucial to improve the investment in rural women, black women, and poor women.”

GRB work in Brazil has highlighted the race dimension,

looking at the situation of black women vis-a-vis the rest of the population. In 2002, the Centro Feminista de Estudos e Assessoria (Feminist Studies and Advocacy Centre) won an agreement with the Ministry of Agrarian Development to assess the impact of the ministry's policies on rural women workers' access to credit, social benefits, and rights. One result of these efforts: the ministry now collects data on the composition of its staff to give visibility to the percentage of women and Afro descendants in leadership positions and has introduced a quota system for the employment of women and Afro descendants.

The initiatives vary in focus, strategies, successes, and challenges from country to country. Initiatives intervene at varied stages of the budget process. Everywhere, though, GRB is a complex undertaking because it involves both changing the often defeatist attitudes of ordinary people about budgets, numbers, and government policies *and* persuading politicians and economists to write budgets that meet people's needs and promote equity. Economist and GRB pioneer Diane Elson has pointed out another overarching challenge: “In every country but the United States, policies on taxes and spending are constrained by globalization and the economic pressures that result at the national level.” More specifically, the gender budget initiatives in many poor countries have developed in the context of structural adjustment programs that forced cuts in vital social services, particularly health care and education, and massive layoffs of government workers and others.

Gender responsive budgeting has produced mixed results as far as actually changing government budgets, although all of the initiatives have raised awareness inside and outside of government concerning the impact of budgets on women and the poor. Some initiatives can claim direct results. In Mexico, for example, a collaboration between the activist group *Equidad de Genero*, research organizations, academics, and politicians, with support from UNIFEM, focused on health care. The groups were able to achieve a 40% increase in funding for reproductive health as well as additional funding for a program to address maternal mortality and for programs for women in agriculture and immigrant women.

UNIFEM's Alami sums up: “There is a lot of mobilizing around GRB; it is truly a global movement. But this work is a long-term investment. It can be hard to see right now the concrete impacts and to quantify how women's lives have changed.”

GENDER RESPONSIVE BUDGETING IN THE UNITED STATES

The only government in the United States that has implemented a gender-responsive budget initiative is the city of San Francisco. The Women's Institute for Leadership Development for Human Rights (WILD), which was formed after the 1995 Beijing conference, mobilized to bring gender issues

to the human rights table in San Francisco. Working with the Commission on the Status of Women and other groups, and politicians, WILD led the effort to pass a binding local CEDAW ordinance.

Adopted in 1998 by the Board of Supervisors, the ordinance requires the city generally to protect human rights and to act to eliminate discrimination against women and girls. Specifically, city departments are required to use a gender and human rights analysis to review city policy in employment, funding allocations, and delivery of direct and indirect services. The ordinance also established a CEDAW Task Force to assist in its implementation. In 2001, the ordinance was expanded to include the intersection of gender and race and the particular experiences faced by women and girls of color, with reference to the U.N. Convention on the Elimination of All Forms of Racial Discrimination, which the United States ratified in 1994.

The GRB task force in San Francisco brought in a team of consultants who applied a three-step process based on the model used by the South Africa Women's Budget Initiative: (1) Gather and analyze data disaggregated by gender and race; (2) Assess how city services are designed and implemented from the perspective of gender equity; and (3) Make recommendations based on these analyses.

Rather than tackling the entire city budget, the process zeroed in on service delivery in two city departments: the Department of Public Works and the Juvenile Probation Department. Ann Lehman, who works with the Commission on the Status of Women, points to one of the concrete results: "The Juvenile Probation Department created a new girls' unit that focuses on girls and also develops girl-specific

projects and services."

Kim-Shree Maufas, also with the Commission on the Status of Women, says, "In two areas that affect young women and girls—parks and schools—the assumption is that they provide equal funding for boys and girls. But equal money does not mean it is equitable." Consider basketball and other sports, for instance: equity may require not only equal time on the courts, but also ways to orient girls to the rules so they feel comfortable enough to actually use them. Maufas points out that so many people in the system are resistant to understanding issues of gender equity that to make CEDAW real in San Francisco will require resources invested in training and skill development as well as changing program allocations.

San Francisco's GRB effort is continuing but has suffered in recent years from the effect of city deficits. When the city faced cutbacks in 2003, the CEDAW taskforce did a gender analysis and found that women took a disproportionate hit from the downsizing. In spite of setbacks, organizers' long-term goal is to build GRB into the budget development process across all city programs and departments.

CEDAW is also being used as a focus for "bringing Beijing home" in New York City, which has begun to develop a GRB ordinance, carry out a race and gender analysis of city expenditures and services, and create a task force to monitor the process. Chicago and Boston, along with Los Angeles and several other California cities, are also moving to adopt this women's human rights strategy.

FROM TRANSPARENCY TO REFORM?

Fully implemented, gender responsive budgeting would represent a deep-seated reform of government budgeting processes.

As Marilyn Marks Rubin of John Jay College and John R. Bartle of the University of Nebraska pointed out in a 2005 article in *Public Administration Review*, gender budgeting can be integrated into each of the four phases of the budget process: preparation, legislative consideration, execution, and audit/evaluation. Most GRB initiatives in other countries have focused on audit and evaluation, the fourth and final phase of the budget cycle. According to Rubin and Bartle, though, "a full-fledged gender responsive budget would require measuring expenditure incidence for all functions of government, from fire protection to higher education to clean water to national defense. Ultimately, gender analysis would have to be at the program level and would require a detailed examination of the incidence of each program in each function. After enough analysis was completed, it would enable comparisons of the gender impact of programs."

WHAT ARE THE AIMS OF GENDER RESPONSIVE BUDGETING?

According to UNIFEM, gender responsive budgets promote:

- **Equality:** Gender equality becomes a goal and an indicator of economic governance. Governments and NGOs can use CEDAW and other human rights instruments to see if the rights of women are being promoted in public budgeting.
- **Accountability:** Countries are held to the commitments they have made in international agreements because the budget makes national priorities and the effects of decisions clear.
- **Efficiency:** Gender inequality is bad economic and social policy, slowing development and productivity for the country as a whole.
- **Transparency:** More open, participatory, and responsive budgets engage more people in crucial economic and budget decisions. Women have been often left out of these decisions, so opening up the budget processes and decisions is crucial for encouraging full civic participation.

WHAT YOU CAN DO

- Let your elected representatives know that you oppose the budget policies in the FY2006 budget. Work on the FY2007 budget is underway, and federal officials need to know we are watching and organizing. Many votes were close last winter due to intensive grassroots mobilization. For budget updates, go to OMB Watch at www.ombwatch.org/budget.
- For monthly updates on how the budget affects women in the United States, as well as action alerts and resources, sign up for the e-newsletter at www.womenandtheusbudget.com.
- To read about gender responsive budgets around the world, see www.idrc.ca/gender-budgets.
- Join or start an initiative to get a CEDAW ordinance passed in your city, which lays the groundwork for gender equality and can later be used for gender responsive budget work. Contact the U.S. Human Rights Network (www.ushrnetwork.org) for more information.
- Let your senator know you want CEDAW ratified by the Senate. For information on CEDAW itself, go to www.un.org/womenwatch/daw/cedaw.
- To read the Beijing Platform for Action and learn what countries are doing to implement it, go to the U.N. website www.un.org/womenwatch/daw/beijing/platform/index.html.

This analysis requires disaggregated revenue or expenditure data, which are often hard to come by. In addition, we have to decide how to measure the care economy and how to relate it to the budget process. Marilyn Waring, author of *Counting for Nothing: What Men Value and What Women Are Worth*, has pointed out that household production is the single largest productive sector of the Australian economy, according to a government analysis. It exceeds the value of all manufacturing by a multiple of ten, and the value of all mining and mineral extraction by a multiple of three. Obviously, revising our view of the economy's scope to include care and household production should affect the allocation and distribution of public funds and has implications for labor, wage, job training, and family-friendly national policies.

In a related reform, over 250 municipalities around the world now use a process known as participatory budgeting. The pioneering city in this effort has been Porto Alegre, Brazil—a city the size of Boston that involves 50,000 people in setting and monitoring the budget each year. However, the gender component of these municipal efforts has been minimal. In response, women activists in the Brazilian city of Recife have begun organizing women to participate in the regional budget forums, providing child care at the forums, and holding meetings where government ministers and mem-

bers of women's and anti-racism groups develop strategies for increasing the participation of marginalized groups in the budget process.

As in other countries, GRB in the United States will require political will inside and outside government (including the United States ratification of CEDAW), mobilizing people at the state and local levels to intervene in budget decisions and processes, and creative alliances between activists, organizations, politicians, budget experts, and academics to work for budgets and policies that promote economic fairness for all people. As GRB pioneer Diane Elson said: "Money is not the bottom line. Human rights and human well-being are the bottom line." ■

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