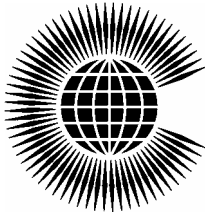


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**GENDER RESPONSIVE BUDGETS IN THE COMMONWEALTH
- PROGRESS AND CHALLENGES: AN OVERVIEW**

Paper by the Commonwealth Secretariat

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GENDER-RESPONSIVE BUDGETS IN THE COMMONWEALTH PROGRESS AND CHALLENGES: AN OVERVIEW

Introduction

“Women’s groups have met me and urged me to consider gender budgeting.... This means that budget data should be presented in a manner that the gender sensitivities of the budgetary process are clearly highlighted.... I hope I will be able to implement some of the recommendations [of the Expert Group on classification system of government transaction] in the Budget for 2005-2006.”

Hon P Chidambaram, Minister of Finance, India, Budget Speech 2004-2005

“Last July, I promised to consider gender budgeting. Honourable Members will be happy to note that I have included in the Budget documents a separate statement highlighting the gender sensitivities of the budgetary allocations under 10 demands for grants.... Although this is another first in budget-making in India, it is only a beginning and, in course of time, all Departments will be required to present gender budgets as well as make benefit incidence analyses.”

Hon P Chidambaram, Minister of Finance, India, Budget Speech 2005-2006

2. The Commonwealth Finance Ministers Meeting (CFMM) held in London in September 2002 represented a significant step towards recognising the importance of mainstreaming gender equality within economic policy. While reviewing the work that had been done on gender-responsive budget (GRB) initiatives, Finance Ministers committed to making progress in implementing GRBs within their respective budget-setting processes and agreed to review this at the Ministerial meeting in 2005. They also emphasised the necessity of taking the work forward in close partnership with other inter-governmental and development agencies.

3. This background paper for the 2005 CFMM provides a ‘snapshot’ view of the nature of progress and the existing state of GRBs in the Commonwealth. It synthesises findings from a detailed country-specific report that will be presented at the Ministerial meeting. At the time of writing this paper, responses from 32 countries had been received to the draft report that had been circulated.

4. The quotations above, from two successive Budget Speeches made by the Finance Minister of India, are indicative of the increasing and sustained attention being given to making the budgetary process gender-responsive in some countries. However, progress has been uneven. Based on the experience of Commonwealth countries, this paper analyses the factors that influence the successful establishment of a sustainable GRB initiative and highlights the need for regular monitoring of progress in implementation of GRBs.

The Commonwealth and Gender-Responsive Budgeting

5. Gender equality is at the core of GRBs. GRBs can result in improved allocation of resources to women and men in accordance with their needs, but they also constitute an important method to track and improve targeting of public expenditure against gender and development policy commitments. Not only do many Commonwealth countries have their own National Policies and Plans for Women’s Advancement, but they are also signatories of various international instruments – such as the Millennium Declaration, the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) and the Beijing

Platform for Action – that commit them to ensuring gender equality. However, the rationale for GRBs derives not only from the imperative to reduce gender inequality as a social justice issue but also from economic arguments based on efficiency and growth. The new Commonwealth Plan of Action for Gender Equality 2005-2015, developed by Commonwealth Ministers Responsible for Women’s Affairs, has re-emphasised the importance of GRBs. It states that “Gender-responsive budget analysis is increasingly becoming a tool for managing critical governance issues and for assessing the impact of economic policies on women”, and commits governments to “promote the application and extension of GRB processes” as part of the 10-year action plan.

6. The importance of GRBs is widely acknowledged today, and it is estimated that gender budget work in some form or another has been initiated in approximately 60 countries, of which at least half are members of the Commonwealth.

7. The Commonwealth’s contribution to this process has been considerable. Its role has been two-fold. First, at the country level, Australia was the first country to pioneer gender budgets in 1984. This was followed by South Africa, where the initiative began in mid-1995, shortly after the end of apartheid. The Australian and South African methodologies were subsequently adapted as the framework for much of the gender budget training throughout the world. Today, India’s and Tanzania’s recognition and commitment to GRBs are being cited as examples of mainstreaming within Finance Ministries, and the results and impacts are being eagerly awaited and watched internationally (see Box 1).

Box 1: Good practice examples: GRBs in the Ministry of Finance

The Department of Women and Child Development in **India** initiated work on GRBs in 2000 with the National Institute of Public Finance. The following year, the Economic Survey of India (presented to Parliament) had a chapter on gender inequality. Subsequently, the Ministry of Finance constituted an Expert Group on classification system of government transactions under the chairmanship of the Chief Economic Advisor to the Government. One of its terms of reference was to examine the feasibility of the GRB process. In the 2004 Budget Speech, the Minister of Finance stated that the Government would examine the Expert Group’s recommendations in this regard, and he hoped it would be possible for him to implement some of them in the Budget for 2005-2006. An inter-departmental committee was constituted in November 2004 with his approval. It is chaired by the Secretary, Expenditure, and includes the Secretary of the Department of Women and Child Development among its members. Its terms of reference include looking at categorisation of expenditure, accountability and effective targeting of public spending by translating gender commitments into budgetary commitments.

The first meeting of the inter-departmental committee was held on 7 December 2004, and it instructed all departments to establish a ‘Gender Budgeting Cell’ by 1 January 2005 and to prepare incidence analysis from the next financial year for inclusion in their Annual Reports/Performance Budgets (as per instructions and a checklist prepared by the Department of Women and Child Development). Eighteen departments/ministries were also asked to submit the provisions and physical targets benefiting women in their Annual Reports/Performance Budgets. The 2005-2006 Union Budget included a separate statement on gender sensitivities of budgetary allocations under 10 demands for grants. It also required all departments to present GRBs.

In **Tanzania**, the Ministry of Finance has sought to integrate gender concerns into the new medium term expenditure framework (MTEF) and performance budgeting system. In the guidelines for 2000/2001, all ministries and authorities were instructed to plan their budgets taking a gender perspective into account. The Tanzanian Gender Networking Programme (TGNP) was commissioned by the Ministry of Finance to organise training and upgrading in the field of gender analysis. Gender Focal Points were established in all ministries in order to back up implementation.

The key national instruments guiding budget planning and budget processes have now been engendered. These include Vision 2025, the Medium Term Plan and the National Strategy for Growth and Poverty Reduction (NSGRP). The NSGRP identifies three major cluster outcomes: growth and reduction of poverty, improvement of quality of life and social well being, and governance and accountability. Gender is covered under its equity and cross-cutting principles. As a result the Government has allocated additional funding to identified gender targets in specific ministries. These include increased funds for women's education and training, and identifying and reviewing laws and cultural discriminating norms. The budget process is participatory, involving sustained dialogue with the private sector, civil society organisations, the media, academic institutions, etc.

8. The second significant role of the Commonwealth has been through the work of the Gender Section of the Commonwealth Secretariat. The Commonwealth Secretariat was the first international development agency to get involved in GRB work. It launched its Gender Budget Initiative in 1995 and played a pioneering and “instrumental”¹ role in the production of tools, methodologies and capacity-building materials for the implementation of GRBs. In its early phase, prominent international experts in the field were associated with the exercise. In the late 1990s, the Secretariat piloted work in several countries, including Barbados, Belize, South Africa and Sri Lanka.

9. In addition, the Commonwealth Secretariat has been responsible for international advocacy in support of this programme area and has encouraged partnership and collaboration between agencies responsible for this work. The most significant outcome of this has been the partnership with the International Development Research Centre (IDRC) and the United Nations Development Fund for Women (UNIFEM). The Secretariat has also promoted and disseminated GRB concepts and tools through a wide variety of publications – including case studies and a practitioner's guide (see Box 2). Details of this work can be easily accessed on the Secretariat's website at www.thecommonwealth.org/gender.

¹ Feridoun Sarraf, 'Gender-Responsive Government Budgeting', IMF Working Paper WP/03/83, April 2003.

Box 2: Selected publications on GRBs from the Commonwealth Secretariat

The Commonwealth Secretariat has produced a number of publications on gender-responsive budgets. *Gender Budgets Make Cents: Understanding gender-responsive budgets* (2002) provides a conceptual and theoretical framework, traces the evolution of work in this area, assesses the role of different stakeholders and highlights lessons learned to date. It also includes a profile of known activities at the country level. *Gender Budgets Make More Cents: Country studies and good practice* (2002) responds to the need to document 'good practice' in GRB work from across the globe, providing more detailed country information and analysis on the why, where and how of GRBs. *Engendering Budgets: A practitioners' guide to understanding and implementing gender-responsive budgets* (2003), as the title indicates, is an attempt to assemble in one document some of the background information that practitioners should have at their disposal to answer questions about how to design and implement a GRB. More recently, *Gender Impacts of Government Revenue Collection: The Case of Taxation* (2004) has developed a conceptual framework on the revenue side of budgets.

Progress at a Glance

10. As is clear from Table 1 (page 11) countries are at very different stages of the process of implementing GRBs. The stages are categorised as:

- **Environment Building (EB):** A situation where the government/civil society organisations (CSOs) have held sensitisation workshops or a preliminary needs assessment, and where awareness has been generated or exists for GRBs. Where activity was initiated at a particular point in time or even where there have been sporadic or 'one-off' workshops but there has been no follow up, the country has been included in this category.
- **Start Up (SU):** This is the second stage, where there are systematic efforts towards building capacity within the sectors/ministries that are involved. This includes enhancing the understanding of the various stakeholders around concepts, tools and methodologies for GRBs, and also analytical and diagnostic research within sectors or of the budget as a whole. In this phase the main driver quite often remains the national women's machinery (NWM) or a CSO.
- **Analysis to Action (AA):** The third stage involves moving from analysis to action. In this phase, depending on whether a sectoral or a comprehensive approach has been undertaken, a necessary actor for mainstreaming would be the ministry concerned. It would imply the owning of the GRB initiative by the Ministry of Finance and/or the sectoral ministry so that gender is integrated into the budget process. Countries that are moving towards systematically incorporating a GRB as part of the budgeting process, or have already done so, are included in this phase. Where sustained action by CSOs has resulted in impacts, the country has also been included in this category.
- **Impacts and Institutionalisation (II):** If, as a result of a GRB initiative, allocations of financial resources are systematically altered for a different distributional impact or a different prioritisation emerges, and if the GRB initiative is mainstreamed successfully within the budgetary process, then the country is included here.

11. Categorisation of the developed partners of the Commonwealth – Australia, Canada, New Zealand and the United Kingdom – has been difficult. In Canada and New Zealand, while there is little recognition of GRBs as a separate process, in practice the budgetary process includes an analysis of gender impacts. They have, therefore been included in the table as II since the ends of GRBs are being met. In the UK the lead for the systematic analysis rests with the Women’s Budget Group, which also dialogues with the concerned ministries. The UK has been classified as AA in view of the impact of their recommendations, even though there is little evidence of the ‘mainstreaming’ of GRBs within ministries. Australia, which was the leader in GRBs, continues analysis on gender lines but has moved away from the manner in which it pursued GRBs in the decade 1984-1994. It has also been categorised as AA.

12. The nature of the progress achieved so far indicates the following:

- i Two thirds of the countries that have initiated GRBs are still at the initial stage, i.e., environment building.
- ii The regions in which the greatest progress has been made are South Asia and Southern/Eastern Africa, where the process of mainstreaming gender budgets within concerned ministries has been initiated. It will require systematic support and follow up for this to become institutionalised. The processes in these regions have been quite different, however, as to a large extent the initiatives in South Asia have been led from within the government, whereas those in Africa were initially led from outside.
- iii Countries have chosen between looking at the budget as a whole and focusing on specific sectors. When the latter has been the case, the sectors that have figured prominently have been education, health and social security.
- iv The focus has been primarily on the expenditure side of the budget, with work on the revenue side focusing on taxes (both direct and indirect) and tariffs in a comparatively preliminary phase.
- v Some countries have initiated activity at sub-national level. There have been regional initiatives in Australia and South Africa. In India the Government has chosen the state of Karnataka for a pilot programme, and there has been analysis in several other states of the impacts of their budgets through donor/ civil society initiatives. Sri Lanka has also started work at provincial level.
- vi Within the Commonwealth there are about 20 countries for which we have not received any evidence of GRB activities.

13. What is clear, however, is that at least some exposure to the idea of GRB work is shared by all Commonwealth countries as this subject has been reviewed in several of the Women’s Affairs Ministers Meetings, and recently it has also formed part of the agenda of the Finance Ministers Meetings.

Lessons Learnt/Challenges

14. Given the 10 years of its existence, it would be evident from the above that in overall terms GRB work has seen slow progress. It is possible, however, from the diversity of experience within the Commonwealth to briefly summarise some of the lessons learnt for the sustainable implementation of gender-responsive budgeting.

Political and bureaucratic commitment and broad stakeholder involvement are critical

15. A pattern that emerges quite clearly is that political and bureaucratic commitment and belief in the usefulness of gender budget work is of great significance in being able to initiate and sustain a GRB initiative. The Australian example, the end of apartheid in South Africa and more recently the change of government in India have all heralded a commitment to greater equity and equality and to GRBs. Often the initiation of the process depends on an individual champion. However, what is clear is that this is not a sufficient condition for its sustainability. The creation of broad stakeholder involvement is key, encompassing not only the concerned agencies of government – i.e., Finance Ministries, Women’s/Gender Ministries and sectoral ministries – but also CSOs.

16. In many countries that have been held up as examples of good practice, the early impetus for enhancing awareness around and the creation of GRBs was the result of proactive stances taken by women’s organisations and networks, and in some cases also by parliamentarians. The Tanzanian Gender Networking Programme (TGNP), the Forum of Women in Democracy (FOWODE) in Uganda and the Women’s Budget Group in the United Kingdom are examples of such organisations (see Box 3). Moreover, it is clear that the ability of CSOs to establish a dialogue or partnership with government is critical for long-term impact and to mainstream GRB initiatives. In some countries the association, trust or dialogue between government and CSOs need to be built up as there is still suspicion on either or both sides. If political or bureaucratic interest wanes, there is a real danger of the demise of an initiative if CSOs are not involved.

Box 3: Good practice examples: partnership with civil society

The Gender Budget Initiative (GBI) in **Tanzania** got underway in 1997 as an ‘outside government’ process involving more than 20 non-governmental organisations (NGOs). It developed as part of the vision that the Tanzanian Gender Networking Programme (TGNP) and the Feminist Activism Coalition (FemAct) had of influencing policy makers, economists, statisticians and researchers to adopt more progressive and gender approaches. Phase 1 of the process (1997-2000) focused on information collection, research and dissemination and on capacity-building for government actors, including budget officers. The second phase, which started in 2001, continued to support the Government’s GRB activities but also focused on advocacy through a civil society campaign. The Ministry of Finance has now taken ownership of the gender budget initiative (see Box 1) but continues to work closely with civil society organisations.

In **Uganda**, gender budgeting began as the result of collaboration between an NGO, Forum for Women in Democracy (FOWODE), and the Parliamentary Women’s Caucus. The Ministry of Finance subsequently invited FOWODE to be a member of its Poverty Working Group and to join two Sector Working Groups, all of which play an important role in defining budget priorities and examining budget performance. The objective of FOWODE’s GRB project is to advocate for gender-balanced pro-poor budgets and for more transparent and participatory budget-making processes at both national and district levels. In October 2004, the Ministry of Finance issued a Budget Call circular requiring all sectors and local governments to undertake gender and equity budget analysis of their Budget Framework papers for the financial year July 2005 to June 2006.

Gender was one of the cross-cutting themes included in the **United Kingdom's** 2004 Spending Review, which decides public spending for a three-year period, following several years of engagement between Her Majesty's Treasury (HMT), the Ministry of Finance and the Women's Budget Group (WBG). One of the successes of the WBG was the change in the 2002 Budget that the Child Tax Credit would be paid to the main carer, who is almost always a woman, rather than to the main earner, who is almost always a man. The Treasury accepted the WBG's evidence that money under women's control had a greater positive influence on child well-being and therefore on the reduction of child poverty, an important government goal. The WBG was also successful in lobbying HMT to undertake a pilot gender budgeting initiative entitled the 'Gender Analysis of Expenditure Project', which was reported on in July 2004.

Ministries of Finance/sectoral ministries must take ownership

17. Ultimately, the success of a GRB depends on the extent to which the Ministry of Finance and/or the concerned sectoral ministries take ownership of the process. In countries, where there is visible and rapid progress, the Ministry of Finance has leadership of the process. This also results in faster progress towards institutionalisation. Analysis, which is often done by academic or research organisations, is only a first step. If it is to result in action, it needs to impact on the budgetary processes. However, there is still a lack of understanding in some Finance Ministries about the true nature and potential of GRBs, resulting in various kinds of misconceptions. These range from the idea that a GRB is a separate budget for women, to believing that GRBs are 'soft' or not serious.

Commitment needs to be long term

18. The slow progress in implementing GRBs to date underlines the need for time and long-term commitment on the part of all stakeholders – not only politicians and bureaucrats but also donors. All institutions need to have a more co-ordinated approach and ensure some 'hand-holding', so that commitments are for the entire process – from raising awareness to institutionalisation. Far too many interventions have been sporadic or 'one off'. This serves to create an interest and results in an initial exposure but has little long-term impact.

19. A few organisations such as the Commonwealth Secretariat and UNIFEM have been in the forefront of promoting initiatives. Their interventions have mainly focused on developing tools and methodologies, creating awareness and building capacity. They have succeeded in initiating GRB work in many countries but, as a result of the short-term nature of interventions and the lack of sustained follow-up and country ownership of the process, they have not succeeded in having the desired impact. It is in this context that the Commonwealth Secretariat is encouraging member countries to think of technical assistance in cases where local capacity is limited for sustained activity.

National Women's Machineries (NWMs) need strengthening

20. In many countries the catalytic agents in introducing GRBs have been NWMs. They have often organised sensitisation workshops and had the necessary linkages with CSOs, research organisations and women's groups for initial analysis. However, their own technical capacities and position within the governance structure of the country have often thwarted their efforts at mainstreaming. Where NWMs have done really lasting work, it is invariably when they have status and influence and are adequately resourced, in terms of both staff and

finances. When Australia pioneered GRBs, the Office of the Status of Women was located within the Department of Prime Minister and Cabinet.

Awareness and capacity-building need to be enhanced

21. In many countries a constant challenge that presents itself is related to capacity within both governmental and civil society institutions. GRBs often find champions at the top and within decision-making, but systemic and sustainable change requires that the concept is mainstreamed at all levels of governance. It is only then that pre-emptive and proactive stances can be taken. Many countries currently have limited capacity. Their own exposure to the concept, tools and methodologies is of relatively recent origin, and for them to be able to build a critical mass of people at all levels within ministries and sectors who have these perspectives is difficult. It is, however, essential for sustainability.

Ongoing monitoring, review and appropriate data collection are required

22. For GRBs to be adopted on a systematic basis there is a need for institutionalisation of approaches and impacts. In other words, there should be a formal process for reviewing progress as well as accountability for ensuring the implementation of the GRB. Some of the initiatives within the Commonwealth have included: the mandated nature of gender analysis in the budgetary process in Canada; the establishment of an inter-departmental committee in India chaired by the Expenditure Secretary; the development of national budget guidelines in Tanzania; and the requirement in New Zealand that all papers going before the Cabinet Social Development Committee include Gender Implication Statements, supported by gender analysis.

23. Governments are beginning to understand and appreciate the need for GRBs. Many have changed budget setting processes and reporting mechanisms to ensure that they reflect the impact on men and women separately. This reporting is often given in terms of 'inputs' provided. Whereas this represents a beginning, it cannot be overemphasised that the purpose of GRBs is to assess impacts on women and men and to influence changes and improve well-being. It is, therefore, critical to include 'outcome' indicators in evaluation processes.

24. In order to apply the tool of benefit incidence and evaluate the relative impacts of various government policies and programmes on women and men, it is clear that a parallel process that needs to be embarked on in many countries is the generation of sex-disaggregated data. While relevant data does exist for some areas of government intervention, such as education, it is not easily available for evaluating the impact of other programmes – agricultural extension programmes, for example. The value of this tool, which was developed in the context of GRBs, is recognised today beyond this field and is being applied to 'child' budgets and even to 'informal sector' budgets.

There is no blueprint for gender-responsive budgets

25. The experience of various countries has clearly demonstrated that the nature of GRBs varies tremendously, and that there is no one way of doing things. GRBs have depended on development priorities, the nature of available human and financial resources, who initiated the process and local circumstances. Whereas in some cases the process has focused on the allocation of resources and the tracking of expenditure within government budgets (for example, India and Tanzania), other experiences (such as that of South Africa) have been

more about raising awareness in civil society and about accountability and transparency in the budget setting processes. Some initiatives have focused on particular sectors and others on the budget as a whole.

Looking Forward

26. The lessons that we have learned from initiating GRBs should assist in the development of approaches to linking gender budget work systematically with the achievement of the Millennium Development Goals and to meeting the international commitments to which most countries have subscribed in CEDAW, the Beijing Platform for Action, etc. For sustainability and progress in GRBs, the following are the priorities for the future:

Review progress every two years at CFMM

27. It is very clear from the above analysis that most Commonwealth countries are at the initial stage of a GRB process and that there is a need for commitment, continuous review and systematic work towards the next stage. It is proposed that the Commonwealth Finance Ministers Meeting should review progress in GRBs on a biennial basis to ensure that the development outcomes that we are committed to are achieved. If this is agreed, the next report, based on country reports, would be presented at the 2007 CFMM.

Adopt new directions for GRBs

28. The focus of GRBs has principally been on the expenditure side of budgets. However, it is important to recognise that the scope of GRBs is also undergoing change as a result of the impacts of globalisation and trade liberalisation, the changing nature of the aid framework and the increasing fiscal devolution/decentralisation to provincial/state governments and to local government authorities. In the future, especially for countries that have already traversed the first two stages in GRBs and are moving to an action-oriented phase, there is a need for GRBs to pay attention to the following:

- *The gendered impact of the revenue and tax system.* This includes analysis of the differential impacts on women and men of not only taxes on personal and corporate income but also indirect taxes, changes in tariffs and trade taxes and the introduction of user fees.
- *Accounting for the care economy.* The inequality of women's and men's contribution to the unpaid care economy constitutes a major obstacle in equal access to paid work and also impacts on the time available for leisure and community activities. Some countries, like India and New Zealand, have already undertaken extensive time-use surveys that have made these differences visible. GRBs should systematically focus on and respond to these invisible contributions. Needless to say, this will impact on child/old age care provisions.
- *New forms of aid architecture.* This would include not only engendering a country's medium term expenditure framework (MTEF) and poverty reduction strategy paper (PRSP), where applicable, but also applying GRB tools and methodology to donor funds.

- *Sectoral focus and sub-national work.* Many countries have started their GRB processes by focusing on certain sectors/ministries. Frequently, the choice has fallen on education and health as starting points. While these are important, it is critical in working towards poverty reduction goals to also focus on those sectors that impact on women as workers and producers and on where they are concentrated in the economy. This would include not only labour, employment and rural development but also sectors such as agriculture, textiles, handicrafts and electronics.

Develop a systematic approach to monitoring

29. At the same time, with increasing decentralisation and devolution of funds, it is important to systematise the monitoring of the GRB process. Finance Ministers should therefore consider setting up under the Finance Ministry an inter-departmental committee that includes representatives from the Ministries of Planning and Women's/Gender Affairs, relevant sectoral ministries and also representation from CSOs.

Gender-Responsive Budgets – Promoting Equity and Growth

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

Ms Pregs Govender, South African Parliamentarian, 2002

30. As noted earlier, two of the main challenges to sustainability are ownership and institutionalisation. Sustainability of GRB efforts require building partnerships between government and CSOs, so that there is enhanced transparency and accountability of budget processes, and women and men have a voice in planning and monitoring decisions that affect their lives.

31. GRBs combine social and economic policy and promote the complementarity of efficiency and equality, reducing areas of trade-off between equity and growth. In terms of our development goals they provide an ideal mechanism for monitoring and evaluating our progress. The old adage says: ‘where there’s a will, there’s a way’. Today we are much clearer about the way. If there is also the will, we should be able to look forward to moving towards institutionalising gender-responsive budgeting in the Commonwealth.

Table 1: Commonwealth Countries with GRB Initiatives

Country ¹	Starting Year	Present involvement in GRB				Activities			Phase ²
		MoF	NWM	Donors	CSOs	Capacity Building	Gender Sensitisation	Budget analysis ³	
AFRICA									
Botswana	2003				X		x		EB
Gambia, The	2003		x	X					EB
Kenya	1997	x	x	X	X		x	S	SU/AA
Lesotho	2004		x						EB
Mauritius	2001		x	X				S	EB
Mozambique	2003		x	X	X		x		EB
Namibia	2002		x	X			x		EB
Nigeria	2002		x	X	X	x	x		EB
South Africa	1990s				X	x	x	C/S - R	AA
Swaziland	2003		x	X	X		x		EB
Tanzania	1997	x	x	X	X	x	x	S/C	AA
Uganda	1997	x	x	X	X	x	x	S	AA
Zambia	2003		x	X	X	x	x		EB
ASIA									
Bangladesh	1999		x	X	x			S	SU
India	2000	x	x	X	x	x	x	C - R	AA
Malaysia	2003		x	X		x	x	S	EB
Pakistan	2003						x	S	EB
Sri Lanka	1997	x	x	X	x	x	x	C/S	SU
CARIBBEAN / N. AMERICA									
Canada	⁴	x	x		x	x	x	C/S	II
Barbados	1997	x		X	x	x			EB
Belize	1997		x	X	x	x	x		EB
St Kitts & Nevis	1998			X			x		EB
St Vincent & the Grenadines	2004			X			x		EB
Trinidad & Tobago	1996/2003	x		X			x		EB
EUROPE									
Malta	2004				x			S	EB
United Kingdom	1990s				x			S - R	SU/AA

PACIFIC									
Australia ⁴	1984-1994		x					C/S - R	AA
Fiji Islands	2001		x	X	x	x		S	EB
New Zealand	⁴							C/S	II
Samoa	2002-2003						x		EB

Notes

¹ The following countries are not included in the table because there is either (i) no GRB activity or (ii) a lack of information:

AFRICA: Cameroon, Ghana, Malawi, Maldives, Seychelles, Sierra Leone; ASIA: Brunei Darussalam, Singapore; CARIBBEAN: Antigua and Barbuda, The Bahamas, Dominica, Grenada, Guyana, Jamaica, St Lucia; EUROPE: Cyprus; PACIFIC: Kiribati, Nauru, Papua New Guinea, Solomon Islands, Tonga, Tuvalu, Vanuatu.

² EU = environment building, SU = start up, AA = analysis to action, II = impacts and institutionalisation (see pages 5-6).

³ C = comprehensive budget analysis, S= sectoral budget analysis, R = work also at provincial level//subnational level.

⁴ These countries may not actually subscribe to gender-responsive budgeting in theory as a separate concept, but budgeting practice already takes into account an analysis and implications of the nature of allocation of resources for women. In some cases the initiatives are led by CSOs in dialogue with government.