Identifying and challenging blatantly discriminatory laws and practices is key to promoting gender equality. Equally critical is revealing and addressing the ways in which apparently neutral policies and mechanisms can, in practice, entrench inequality – between women and men, girls and boys, and different classes and ethnic groups within societies. One such mechanism is the national budget.

National budgets – the technical instruments through which political commitments are translated into monetary terms – are an accurate reflection of a government’s priorities. Budgets and budgetary processes are rooted in macroeconomic frameworks that assume the existence of an autonomous actor – one motivated by economic self-interest, living outside any specific socioeconomic or cultural context, unfettered by power imbalances, and of no particular race, class, ethnic group or gender. 'As a result, the differences between men and women go unrecognized under the assumption of gender-neutral, broadly applicable policy objectives and instruments.'

It is difficult to overestimate the importance of the national budget.

Traditionally, national budgets have performed several central economic and social functions: they allocate resources, provide basic social services, ameliorate income and wealth disparities, stabilize prices, and generate economic growth and employment. Budgets reflect the vision of economic and social development of governments and more generally the values of a society. They also reflect the choices that governments have to make to realize their social and economic agenda. Underlying these choices is also the balance of power relations among different social groups.

Gender-sensitive budgeting, known as ‘gender budgeting,’ involves the analysis of national budgets from the perspective of their impact on women and men, boys and girls. It requires not just an understanding of the budget’s complex design and content, but also the negotiation processes involved. Initiatives to promote gender budgeting, which have been implemented in more than 40 countries worldwide, promote equity across the development spectrum because they require an understanding of who is allocated what in different development fields, including education, health and employment – areas that are crucial to building people’s capabilities and reducing poverty. In addition, they require
collaboration among many groups, on the premise that unless this understanding is broadly shared, then advocacy for change would not be effective.

**MOVING FROM ANALYSIS TO GENDER-SENSITIVE BUDGETING**

Successful initiatives for gender budgeting share several characteristics. They ensure accountability, transparency and sustainability as well as bring women into budgetary debates by building alliances with a variety of civil society organizations. They are not viewed as ‘one-off’ initiatives, but rather are embedded in ongoing capacity-building efforts. And they capitalize on windows of opportunity opened by larger processes of political change.

The challenge now is to move from analysing budgets to formulating them to be gender-sensitive from the start. Areas for action include evaluating initiatives for gender budgeting as well as country-specific methodologies to learn which strategies are most effective. Documenting and disseminating good practices are also important. Linking gender budgeting with other participatory or ‘people-centered’ budgeting exercises, developing a rights-based approach to gender and budgets, and devising research techniques that link grassroots needs assessments to national budgetary processes are all potential ways to both mainstream gender and broaden participation in budgetary processes.

**WHERE TO GO FOR HELP**

The *Gender & Budgets: Cutting Edge Pack*, produced by BRIDGE, the Government of Japan and UNDP, is available on CD-ROM (contact ana.maria.luey@undp.org) and at [http://www.bridge.ids.ac.uk/reports_gend_CEP.html#Budgets](http://www.bridge.ids.ac.uk/reports_gend_CEP.html#Budgets). It provides an overview of gender budgeting and contains practical tools and reference materials.

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1. From ‘Gender and Budgets Overview Report’, by Helena Hofbauer Balmori in *Gender & Budgets: Cutting Edge Pack*, produced by BRIDGE, the Government of Japan and UNDP.
3. This section draws on Balmori’s piece in the *Gender & Budgets: Cutting Edge Pack*.