



Economic Commission for Africa

Compendium of Best Practices on Gender Mainstreaming

***Engendering National Budgets:
The Case of Tanzania***





Economic Commission for Africa

ECA/ACGD/ENB.TAN/2002

Compendium of Best Practices on Gender Mainstreaming

***Engendering National Budgets:
The Case of Tanzania***

© Economic Commission for Africa
December 2001

For this and other publications, please visit the ECA web site at the following address: <http://www.uneca.org>

or contact

Publications
Economic Commission for Africa
P.O. Box 3001
Addis Ababa, Ethiopia

Tel: (251-1) 44 37 70
Fax: (251-1) 51 03 65
E-mail: ecainfo@uneca.org

Table of Contents

A.	Introduction.....	1
	i. Historical overview of gender budgeting Initiatives.....	1
	ii. Characteristics of best practice in a gender-sensitive budget Initiative.....	2
B.	Factors accounting for Tanzania as an example of best practice.....	5
	i. Why Tanzania fits the success story.....	5
	ii. Relevance of Tanzanian choice to gender issues.....	6
C.	Examples of Gender budget Initiatives in Africa.....	7
	i. South Africa.....	7
	ii. Mozambique.....	7
	iii. Uganda.....	8
D.	Engendering the National Budget in Tanzania: The NGO Campaign.....	11
	i. Tanzania Gender Networking Group/FemAct Launches the TGBI.....	11
	ii. Process and Participation of Key Actor.....	13
	iii. The main activities planned and implemented.....	14
	iv. Action-oriented research for TGBI.....	15
	v. Disseminating research findings.....	15
	vi. Developing Lobbying Strategies and Tools.....	17
	vii. The Way Forward for TGBI Campaign.....	17
	viii. Information-sharing and networking.....	18
	ix. Strengthening the Capacity of the Coalition.....	18
E.	Tanzanian Government attempts at Mainstreaming Gender into its National Budget.....	21
	i. Mobilising Support for TGBI in Key Government Structures.....	21
	ii. Tools for mainstreaming gender into budgetary process.....	24
	iii. Emerging Results of Government GBI Processes.....	26
	iv. Enhancing Technical Capacity for the TGBI.....	27
	v. Explaining the success of TGBI.....	27
	vi. Recommendations for enhancing Gender Budgeting in Tanzania.....	28
F.	Conclusion.....	31
	i. Future prospects.....	31
	ii. Challenges that lie ahead.....	31
	iii. Some possible ways to improve the initiative.....	32
	iv. Duplicating the initiative elsewhere.....	32
G.	References.....	35

Acronyms

ACGD	African Centre for Gender and Development
CBOs	Community based Organisations
CEDAW	Convention on the Elimination of all Forms of Discrimination Against Women
CGRB	Council on Gender Responsive Budgeting
ECA	Economic Commission for Africa
FemAct	Feminist Activism Coalition
GBI	Gender Budget Initiative
GBO	Community-Based Organisation
GDD	Gender disaggregated data
MACMOD	Macroeconomic Models including
MDA	Ministry Departments and Agency
MoF	Ministry of Finance
MOW	Ministry of Water
MP	Member of Parliament
MTEF	Mid-Term Expenditure Framework
NGO	Non Government Organizations
PER	Public Expenditure Review
PRSPs	Poverty reduction strategies
SADC	Southern African Development community
SAPs	Structural adjustment programmes
TAS	Tanzania Assistance Strategy
TGBI	Tanzanian Gender Budget Initiative
TGNP	Tanzanian Gender Networking Group
WTO	World Trade

A. Introduction

i. Historical overview of gender budgeting Initiatives

1. Gender-sensitive budgeting, variously termed women's budgets (e.g., in Australia and South Africa), gender budget initiatives, gender responsive budgets, and the like, has its origins in Australia. In this report, gender-sensitive budgeting will be used interchangeably with gender budget initiative (GBI) to reflect the reality in Tanzania, the main focus of this report. The impetus for examining the differential impact of national budgets between women and men and girls and boys is based on the realisation that macroeconomic policies are not gender neutral as previously suggested. As Spence points out, gender-sensitive budgeting is based on the premise that macroeconomic policies, regarded hitherto as gender neutral, are in fact gender-biased and that government budgets, as a crucial component of macroeconomic policies have unwittingly played an instrumental role in transmitting and reproducing the biases (Spence, 2000:51). As result, poverty reduction strategies are greatly hindered by gross gender inequalities perpetuated and aggravated by gender-blind national budgets. It is within this framework that there has been, in recent years, increasing emphasis in linking gender-sensitive budgeting to poverty reduction strategies, as evidenced by the efforts being undertaken by the various UN agencies, including the ECA, to mainstream gender into poverty reduction strategies (e.g., PRSPs). For example, in addition to this report, ECA/ACGD has produced a background report on Engendering Budgetary Policy and Processes. Additional momentum to undertake gender-sensitive analysis has been provided by the Beijing Platform for Action in that it urges for member States to mainstream gender into their national gets.

2. As indicated above, gender-sensitive analysis or budgeting was initiated in Australia around the mid-1980s where it was termed 'women's budget' to emphasise the greater institutional and structural barriers to women in accessing productive resources in general and national budgets in particular. The initiative, essentially government-led, was comprehensive and well developed. Since then, the idea has gained momentum around the globe including in Africa where a number of countries in Southern Africa, have been attempting to introduce gender-sensitive budget initiatives since the mid-1990s. Currently, at least ten countries in Eastern and Southern Africa and in seven other African countries, gender-sensitive budgeting is being applied and debated to varying degrees. In each of these countries, the exercise differs in location, scope, and results.

3. In Australia, gender-sensitive budgeting was a labour government

initiative determined to examine the paradigm underlying budget allocations in that country. Initially, the Government examined the national budget from the expenditure side leaving revenue dimension for later analysis. According to Budlender et al (1998: 9), “ The form that women’s budgets took in Australia established a model whereby each government agency was required to provide an audit of the annual government budget of the government’s achievements in relation to women and girls. The exercise was a comprehensive one with respect to government expenditures. It was strongly emphasised to departments that all the agency’s programs and expenditures were relevant, not just those expenditures directly allocated to women and girls”. The Women’s Budget Statements included an analysis from each Ministry and Department as to the implications of their budget for men and women. Despite some attempts to move towards programme budgeting, after the change in government in the mid-1990s, much of the interest in the gender budgeting exercise has ceased in most of the territories. However, the impact of Australian women’s budget went beyond national borders as the South Africa’s women’s budget is undoubtedly based on Australian experience. As this report will argue, an important lesson from the Australian Initiative is the imperative of partnership between government and the civil society to ensure the sustainability of an initiative. According to Lowe Morna (1998:10) the factors cited below, inter alia, explain the failure of the Australian women’s budget:

- Failure to engage civil society;
- Lack of commitment of individual ministers and senior management to raising women’s economic and social status;
- The achievements of earlier years leading to complacency among the younger generation of women, although there are still vast discrepancies between the economic situation of men and women.
- Waning political support: political changes in Australia led to issues of concern to women being downgraded, the emphasis of the new government is on “choices” rather than rights.

ii. Characteristics of best practice in gender-sensitive budget initiative

4. For a national budget to qualify as a gender-sensitive instrument, it must meet certain criteria. For example, according to Budlender et al (2002), gender-sensitive national budgets should provide a ‘ mechanism by which governments, law-makers, civil society groups, donor and other development agencies can integrate a gender analysis into fiscal policies and budgets: revenue-raising measures and public expenditure allocations’. A gender-sensitive national budget must aim to disaggregate expenditure and revenue in order to indicate their differential impact on the various categories of people in a society, especially women and men. Thus, a Gender-sensitive national budget should exhibit some of the following characteristics:

- Focuses on mainstreaming gender issues into national policies, plans and programmes as opposed to focusing on women as a unique category or ‘special interest group’;
- Addresses poverty to ensure that government resources are used to meet the needs of the poorest women and men, girls and boys;
- Indicates government’s commitments to the various treaties, conventions and declarations on women and the girl-child, and reflects those commitment in their budgetary allocations;
- Indicates whether women’s and men’s needs, interests and priorities are included in the budget;
- Appreciates the different needs, privileges, rights and obligations that women and men, girls and boys have in society;
- Recognises the different contributions of women and men, girls and boys in production of goods, services and human labour in mobilising and distributing resources;
- A gender-sensitive budget is a tool of analysis in which the government budget is disaggregated and the effects of expenditure and revenue policies on different groups of citizens, and especially poor women and girls, are analysed (Rusimbi and Budlender, et al., 2000).

5. To address these and other issues, the report is divided into seven sections. Besides this introduction, section two outlines factors that dictated the Tanzania’s Initiative being chosen as an example of a best practice; section three presents some examples of attempts at mainstreaming gender into national budgets; four outlines the relentless campaign by a coalition of Tanzanian NGOs (TGNP/FemAct), to introduce gender-sensitive budgeting under the able leadership of Tanzanian Gender Networking Group (TGNP). Section five, informs on the Tanzania government’s attempt to mainstream gender into its national budget and the continued reliance on TGNP’s commitment and expertise in mobilising national support for the initiative while section six concludes the report by 1); highlighting some of the Initiative’s achievements 2; the challenges that lie ahead and the fact that resources, both human and financial, must be allocated to close the gender imbalances resulting from and perpetuated by gender-blind national budgets 3; the importance of linking policy with mainstreaming gender perspectives into national policies 4; indicating how the experience of Tanzania could be duplicated elsewhere and 5; how the Tanzanian Initiative could be expanded and why.

B. Factors accounting for Tanzania as an example of best practice

i. Why Tanzania fits the success story criteria

6. The choice of Tanzania as an example of a success story was based on several considerations. Firstly, Extensive literature review indicated that mainstreaming gender into national budgets was indeed in its infancy almost everywhere and that most countries are yet to undertake comprehensive and sustainable gender-sensitive budgeting. Even in more advanced economies, such as Australia, Canada and the United Kingdom, gender issues have not been completely mainstreamed¹ into the national budgets in these countries. Thus, in Africa, the concept of gender-sensitive-budgeting, while gaining some momentum, is still not firmly entrenched into policy thinking and formulation, as evidenced by the fact that currently, only 17 African countries are initiating the process. In many of these countries gender-sensitive budgeting is yet to be institutionalised.

7. In Tanzania, gender budget initiative is at a higher level of elaboration compared to most of the other African countries excepting South Africa. Secondly, the South African women's budget, described below, has received wider coverage than the Tanzanian GBI. Thirdly, literature on gender budget Initiatives indicates the imperative of involving the NGO/ Civil Society community to ensure the life of an initiative. Indeed, the sustainability of a gender-sensitive initiative is said to be contingent, to a large extent, on the degree of involvement of the NGO and Civil Society community. We have already indicated that this was a major factor in the waning of interest in the Australian initiative. And fourthly, during the first phase of the Tanzanian initiative there was no external involvement. The rationale for not involving donor community and other agencies at the initial stages of the process was to introduce and maintain the concept of ownership. Thus, the criteria for selecting the Tanzanian Initiative as an example of success story, can be summarised as follows:

- Extensive and sustained involvement of the civil society in the initiative - the initiative was/is NGO driven;
- Strong partnership between NGO community and the Tanzanian Government;

1. In this report, the concept of gender mainstreaming is used to underline the importance of continually being cognisant of the fact that women and men frequently have different needs and perspectives and the imperative of ensuring that these differing needs, including differential impacts of public expenditures, are incorporated into the various stages of development thinking, planning and implementation. This follows UNDP's (1998) contention that "A mainstreaming strategy emphasises systematic attention to gender equality issues and the views of women in organisational practices, policies and programmes with the goal of progress toward gender equality".

- Commitment to the initiative at the highest level of Government, exemplified by the involvement of the Presidency, the Ministry of Finance and the Planning Commission;
- Government has directed some six ministries to formulate guidelines for mainstreaming gender into their budgets with the intention of eventually extending the initiative to all the ministries and departments in the country;
- Guidelines, albeit not perfect, for the eventual mainstreaming of gender into Tanzanian national budget have already been formulated;
- Capacity building for budget officers has been initiated and several budget officers trained;
- The importance of gender disaggregated data is recognised by the government and all those involved in incorporating gender concerns into plans, programmes and implementation processes;
- The Tanzanian gender budget initiative is recognised as one of the best examples of partnership between government and NGO in gender-sensitive budgeting.

ii. Relevance of Tanzanian choice to gender issues

8. In addition to the factors cited above, Tanzania has had a long history of paying close attention to social development, especially in relation to health and education. This history dates back to the 1960s during which time the country allocated substantial resources to these sectors and to agriculture where women preponderate.

C. Examples of Gender Budget Initiatives in Africa

i. South African

9. ‘Women’s Budget Initiative’ (WBI) in South Africa was established in 1995 in the context of the post-apartheid era with a new government determined to eliminate discrimination on the basis of race and sex. The WBI was a collaborative effort between a working group of the Parliamentary Committee on Finance and two research and policy-based NGOs. The objective in linking researchers and MPs was to provide the latter with a research base for advocacy and to provide researchers with a means of transferring their work into advocacy. The budgets were analysed from a gender perspective that was linked to an analysis of other systems of marginalisation, including race, class, and geographic disparities. WBI inspired by the Australian initiative. But differed from the latter to the extent that it was a joint effort of parliamentarians and non-governmental organisations focusing on national and provincial budgets. Budlender et al (op.cit.: 12) point out that ‘within the first three years, the budgets of all portfolios were analyzed, as were taxation and public sector employment’. According to Budlender et al (ibid), the documents ‘contained fairly detailed academic analysis accessible only to a limited proportion of the population’.

10. The project produced reports on the budgets at the national level and later at the provincial and local levels and steadily increased in content and span of coverage, examining budgets of all portfolios as well as taxation and public sector employment. In addition, the programme produced popular versions of the analysis, which were more accessible to the average citizen as well as materials for workshops. Some work was also done with the Department of Finance to incorporate gender material into the budget preparations, as a pilot programme for the Commonwealth initiative to engender macroeconomic policies. The process from outside of the government has continued but remains primarily at the level of research as opposed to advocacy aimed at those who are preparing the budgets. However, been instrumental in raising awareness elsewhere in Africa on the need for mainstreaming gender into national budgets. The exercise has also provided impetus to other initiatives, such as the children’s budget reported on by (Budlender and Sharp, 1998:10; Budlender, 1997: 21-23).

ii. Mozambique

11. The GBI in Mozambique began in the Ministry of Planning and Finance. The initiative started by collating gender issues relating to public

employees reflected in 1999 budget proposal. The initial stage of Mozambique's GBI focused on poverty reduction, and selected the ministries of Education Health, Labour and Agriculture, which were to receive 32% of the recurrent budget. A gender budget analysis, including the impact of the budget in relation to policy and source of revenue, as well as its direct and indirect impact on men and women, was also carried out.

12. Regarding the four sectors cited, it is interesting to note that, as expected, that in the Ministry of Education, the budget was "unevenly allocated either in relation to the levels of enrolment by province or to the conditions needed to attract more girls to the education system"(emphasis added (UNIFEM: 1998)). The inequalities were perpetuated by disproportionate expenditures for higher education institutions, which traditionally attract more men than women: a classical example of differential impact of public expenditure. The government is attempting to correct the situation by increasing female teachers and educational facilities for girls - e.g., boarding schools where they are particularly inadequate or all together absent.

13. In the agricultural sector, most of the data was aggregated. However, over 80% of Mozambique women were engaged in the agricultural production as compared to 63% of the men employed in this sector. A large number of women (69%) Ibrahim (1998:25) in subsistence farming receive no wages for their labour. As there was no significant gender disaggregated data, meaningful gender-sensitive budget analysis could not be undertaken for this sector during the first stages of the Initiative. On the other hand, Ibrahim's (ibid) report indicates significant provision of services directed to women in the health sector. There, women received 4% of the overall health budget for family planning, obstetric care and maternal health. The Mozambique GBI was more advanced than others in that it attempted to address not only the expenditure dimension of the budget but also the revenue side. Equally as significant is the fact that the issue of the policy process associated with budgeting process was also being addressed as an important component of the exercise.

iii. Uganda

14. Gender budget Initiative in Uganda has its roots in the Forum for Women in Democracy (FOWODE): a women's rights advocacy organisation, collaborating with several MPs and others since 1998. FOWODE represent special interest groups and other civil society actors interested in and advocating for the introduction of a gender budget project. Research has been conducted in education, health and agriculture sectors. Findings, which have been published, are reflected in parliamentary reports. MPs have used the information from the findings within their committees and discussions in Parliament, to lobby for a Gender budget Initiative and there

have been initial entry points to the Ministry of Finance. FOWODE has also begun working on 2 district-level budgets to conduct research and advocacy activities (Byanyima, 10-12).

D. Engendering the National Budget in Tanzania: The NGO Campaign²

i. Tanzania Gender Networking Group/FemAct Launches the GB

15. Tanzanian Gender Budget Initiative (TGBI) is Civil Society/NGO driven with the ultimate aim to secure complete and unwavering commitment from the government. The primary NGO at the centre of the process is Tanzanian Gender Networking Group (TGNP) in collaboration with FemAct. The box below gives background information on TGNP/FemAct, whose leadership, in placing gender issues in general, and gender-sensitive budgeting in particular, on the agenda of Tanzanian Government is absolutely commendable. As this report clearly indicates, the TGNP's incessant and tireless campaign to secure broad-based acceptance for the Initiative and to get the Tanzanian government to accept and own the Initiative is an example, par excellence, of what civil societies can achieve in drawing attention to issues of critical importance in the development process.

16. Today, even though TGBI is yet to firmly take off, in terms of institutionalising the initiative throughout the Tanzanian economy, TGBI has significant political and bureaucratic acceptance as a policy issue in the Tanzanian national development landscape. As the Office of the Special Adviser on Gender Issues and Advancement of Women points out (2001), "This is probably the best example of real collaboration of government and civil society on bringing attention to gender perspectives in the national budget" (emphasis added). The case study provides insights into the processes and methodologies adopted by both civil society and government actors in institutionalising gender-sensitive budgeting work in the country. The Tanzanian Government approach is essentially an attempt to partly mainstream gender into macroeconomic policies.

17. According to TGNP, the Tanzanian initiative was developed in the context of cost sharing and retrenchment policies implemented in Tanzania since the 1980s as part of structural adjustment programmes (SAPs). These regimes were in contrast to the pro-poor principles of Ujamaa that had informed the Tanzanian development orientation since independence.

2. This section draws heavily on reports and materials provided by TGNP, especially their forthcoming publication titled 'The Gender Budget Initiative in Tanzania: Process and Research, due in 2002. The write-up also includes ideas emanating from extensive interviews held with officials of TGNP, Ministries of Finance, Culture and Education, Agriculture and Water and livestock, and the Gender Unit in the President's Office.

**Box 1: NGOs led Initiative -
Tanzania Gender Networking Group (TGNP)**

TGNP is a non-governmental organization that was registered in 1992 and has been effectively operative since 1993. It is mainly engaged in facilitating the achievement of women's empowerment/human rights through promotion of social transformation and gender equity and equality. It achieves the above through methods that employ animation, networking, outreach, policy advocacy, collective action, consensus building and action oriented participatory research. TGNP's partners in the gender and civil society transformation process are mainly like-minded organisations, individuals and various social groups in the country and beyond. The above activities are operationalised through its three major programmes: Training and Outreach, Information Generation and Dissemination, and Activism, Lobbying and Advocacy. The Case Study under discussion falls under TGNP's Activism, Lobbying and Advocacy programme.

Feminist Activism Coalition (FemAct)

FemAct is a gender-oriented NGO coalition of more than 20 progressive civil society organisations in Tanzania. The coalition started in 1996 through TGNP's initiatives to create an on-going loose coalition that would serve as an activist body to promote issues of gender equality, development, and human rights. This body became known as the Feminist Activist Coalition (FemAct), of which TGNP serves as the Convenor.

Source: Tanzanian Gender Networking Group, September 2001.

SAPs precipitated dramatic cuts in expenditures for basic social services, particularly in education and health. At the same time liberalisation and privatisation culminated in massive retrenchments of workers in the public and private sectors. These developments came at the time when the majority of the population was marginalised from policy-making and budgetary processes in the country. For example, the majority of women, the youth and poor men were not part of the on-going policy dialogue on SAPs nor were they consulted to provide feedback on how they might be being impacted by these policies. This background is presumed to have given impetus to TGBI.

18. Developed out of this context, the main objectives of the civil society GBI processes in Tanzania were to:

- Strengthen consensus building through collective action, lobbying and advocacy skills for women, and gender-oriented human rights groups, as regards gender equity, equality and transformation in

policy and budgeting process;

- Broaden women's and poor men's participation in policy-making and the management of public resources;
- Examine the budgeting process in Tanzania from a civil society perspective so as to monitor the allocation and utilisation of resources within national and local budgets;
- Gauge the impact the allocation of resources has on poor women and other groups, such as the youth and poor men, within Tanzania;
- Lay the foundation for an effective consensus building campaign to influence the public decision-makers, law makers and government officials, on the necessity of increasing resources towards sectors that have the greatest impact on poor women, the youth and other disadvantaged members of society.

19. Drawing inspiration from experiences of the South African initiative in particular, the lobbying exercise was developed in a two-phased programme. The first phase focused on consensus building among NGOs, conducting research, building points of entry within government, both Ministries and Parliament. This phase created a strong base for GBI to have a practical outcome in relation to increased budgetary allocation and utilisation of resources in selected sectors/Ministries. The second phase of the GBI campaign is focusing on providing popular information to inform the majority of the population and communities in Tanzania and beyond as to how macroeconomic issues and policies (such as PRSP and other on-going reforms), budget processes, resource allocation and utilisation affect their lives. Subsequently, work will be undertaken to examine the revenue side of the budget including its gender implication. In addition, the Initiative aims to draw attention to the consequences of these imbalances and their ramifications on gender and class inequalities in the distribution of national resources at the community level.

ii. Process and Participation of Key Actors

20. Realizing that policy advocacy, lobbying and interventions have the greatest probability to succeed when based on the widest possible support, the TGNP has adopted a coalition building approach, as its main strategy for the implementation of GBI activities. The first action by the civil society to promote TGNP programme in 1997 was, therefore, to work towards strengthening the ability to implement collective action through the FemAct coalition. Towards this end, over 20 NGOs/gender organisations, mobilised to reflect, plan strategize and map out modalities for activities to be undertaken for the TGBI. After a series of reflection/planning sessions, several strategic points of entry into government budgeting process were identified. The ultimate objective was to influence key policies, and key policy-makers within the government, Parliament, and civil society, to mainstream gender into national budget. The end result - based on

broad consensus - was a planned strategy of action for the next 3 years (i.e. 1997-2000) to be followed by a more public oriented campaign in subsequent years.

iii. The main activities planned and implemented

21. The first task was to enhance conceptual clarity and understanding within TGNP, regarding gender issues in general and mainstreaming gender into national budgets in particular: the first to be trained were those directly involved in policy negotiations with key government officials regarding the issue of engendering the national budget. Subsequently, TGNP/FemAct adapted a gender-oriented approach as opposed to a women's budget Initiative, as had been the case in Australia and South Africa. It was felt that gender-sensitive budgeting was more inclusive in that in addition to poor women, it allowed for more groups to be addressed, such as the youth and poor men. And even though the South African Initiative had not been about a separate women's budget per se, it was argued that the emphasis on gender might gain wider currency, and more rapidly, than an Initiative that centred, *prima facie*, on women,³ as opposed to the poor in general.

22. The first phase took longer than originally planned: the aim was to achieve three key objectives. Firstly in relation to the decision to utilize gender budgeting as a key point of entry for re-orienting /influencing the national priorities to adopt more people-centred policies within the mainstream of government policy-making and resource allocation. Secondly, agreeing on a conceptual framework regarding mainstreaming into macro-economic framework. And thirdly, establishing a consensus on the process to be followed. At this juncture, it is important to reiterate that the donor community was not involved in this phase of the process. As stated previously, the reason for excluding them was to enhance the ownership of the initiative by the local NGO during the initial campaign.

23. Subsequently TGNP worked out modalities for fundraising and building a programme of action within TGNP and FemAct. This led to a three-year plan of action for Phase 1 of the TGBI programmes, later funded by the Royal Netherlands Embassy. As indicated previously, the need to identify strategic points of entry and build working relations with key government officials and allies was considered an imperative from the very beginning of the campaign. The Coalition hoped to achieve this objective through meetings, working sessions and one-to-one briefings. The specific government sectors targeted included the National Planning Commission and the Ministry of Finance. These are the most important structures in the planning and national budgeting process. In addition, the Ministries

3. During our field mission to Tanzania for data collection for this report it was pointed out that the emphasis on the concept of gender, as opposed to women, deflected attention from the issues of women's liberation thought to be controversial and counterproductive.

of Health and education were included, as vital social sector service providers; Agriculture, as essential to the livelihood of the majority of Tanzanian population; and Industry and Commerce. The latter because of their importance in market/trade liberalisation policies central to reforms being implemented by Tanzania and as part of the globalisation process. A series of activities to build alliances with Parliamentarians and civil society partners, at the national and local levels, were held as an important part of the process.

iv. Action-oriented research for TGBI

24. An important component of the GBI research programme was to collect data at the national and district level. The primary objective was to provide TGNP/FemAct coalition members with relevant sex disaggregated data and information for lobbying and advocacy. In addition, developing a database was considered crucial in attempts at winning support for policies and strategies to reduce gender inequalities. In addition, Gender disaggregated data (GDD) were important in identifying areas where gender-sensitive budgeting would have the greatest impact in closing gender gaps. Developing GDD was perceived and accepted as particularly important for advocacy and alliance-building strategies to win over government officials in planning and budgeting that might want evidence of “hard statistics” to support TGNP’s case for advocating mainstreaming gender in national budget.

25. The research team included researchers from the university (economist or sociologist), from the NGOs and from the government. Participants from the government were drawn from planning and budget sections. Government actors participating in the TGNP research team providing access to government data that would otherwise have been considered confidential and out of bound. Furthermore, the government’s involvement creates sustainable openings within the bureaucracy, builds alliances and capacity for mainstreaming gender into the national budget. The university researchers added a strong quantitative research and academic background while NGO researcher contributed skills in gender, participatory techniques and analysis of social impact of policies and related processes. The data sort to inform policy-making and planning and budgetary process. The process provided information on the composition of the budget officers, planners and policy makers, sources of income, and the actual allocation of the resources.

v. Disseminating research findings

26. Findings were shared with a variety of stakeholders, beginning with activist organisations, government departments and external agencies. Working sessions, public forums with civil society, donors and policy-

makers, all provided further opportunities for sharing information. Separate sessions were arranged for various groups of women Members of Parliament and men deemed gender-sensitive as well as those active in parliamentary Committees especially the Parliamentary Finance/Budget Committee. Media was brought in as a key and strategic avenue to promote public debate and sensitisation on issues of resource allocation. Briefing sessions were organised with key personalities from the media to provide highlights on GBI objectives and the major findings of the research. General information aimed at the public included the publication and dissemination of a popular book titled *Budgeting with a Gender Focus*. The book (now translated into Kiswahili) outlines, simply and clearly the concept of gender budgeting, what budgets are, and the inherent gender gaps in macro level policies and the budget in an easy-to-read and understandable format.

27. These activities had the major outcome to building public support and interest in issues of resource allocation, capacity building on gender, as it relates to macroeconomic policies and budgets. Capacity building was an important strategy to enable various actors to build linkages between macroeconomic frameworks, gender and budgets and enhance application of such concepts within the Tanzanian context. To this end, capacity building activities were designed to:

- Enable TGNP/FemAct members, gender-oriented NGOs and CBOs at the national and local levels to support lobbying efforts on issues of gender and budgeting in the country.
- Facilitate activities for information sharing, reflections/feedback sessions, training sessions and supporting the development of a team of resource persons to facilitate GBI activities;
- Identify allies and key actors (Policy makers, Planners and Budget Officers) in selected government Ministries, in the first and second year (1997-98). These were supported through organised working sessions, training specifically in areas of gender as it relates to participatory planning and budgeting, as well as providing backstopping services to Planners and Budget Officers when preparing their Ministerial budgets;
- Offer specialised training for Parliamentarians to enhance their capacity to raise relevant and appropriate questions during parliamentary debates related to budgets and to monitor resource allocation and utilisation from a pro-poor and people-centred perspective;
- Build the capacity of Parliamentarians with skills on macroeconomics and gender and inform them of on-going processes, because of their strategic position to reject budgetary decisions that are gender blind.

vi. Developing Lobbying Strategies and Tools

28. A variety of lobbying strategies and tools were developed with the aim to influence on-going budgeting processes. These included on-going dialogue with key policy-makers, the legislature and political parties to lobby for changes in discriminatory and retrogressive gender-blind policies and laws, guidelines and structures and development programmes. The idea was to create supportive environment for GBI implementation processes, because the policy environment was considered to be instrumental in broadening the impact of GBI processes in the country.

29. Dialogue continued with key officials within the selected sectors, in particular, the Planning Commission to influence major instruments that direct budgetary processes. For example, TGNP organised working sessions for key actors within the Planning Commission to influence the budget guidelines, as key instruments in providing financial projections under which sectoral budgets are made. Through this process, the organisation developed alternative budget guidelines for the Planning Commission (1999-2000), as an example of ways in which these guidelines could be gender mainstreamed.

vii. The Way Forward for GBI Campaign

23. As explained in the preceding sections, Phase 1 of the TGNP/ NGO GBI process (1997-2000) focused primarily on information collection, research and dissemination, and capacity building and lobbying government to own the Initiative. The second phase of the process started in 2001 focuses on an advocacy with the objective to educate and empower civil society and communities to demand a planning and monitoring role in resource allocation processes. Meanwhile, the TGNP hopes to continue the campaign for the development of GDD and capacity building of its staff supporting the government's attempt to mainstream gender in national budget activities. The stages for the GBI include:

- Consensus building of more than 30 Gender groups/NGOs regarding the direction, issues, process, and messages of the campaign;
- Enhancing the civil society awareness and ownership of the gender budgeting objectives, especially in relation to holding their leaders at different levels accountable for resource allocations and expenditures that are progressive and gender sensitive;
- Building the capacity of civil society organisations to demand for participation, transformation, gender sensitivity and a planning and monitoring role in resource allocation/expenditure processes at national, district, and community levels.
- Government to allocate more resources to support the poor women and men in communities, and their true representation of women and men in all decision-making structures.

- Regional/ International partners: enhance coalitions with like-minded civil society partners at the regional and international levels with the aim to collectively work towards transformation of macroeconomic frameworks, policies, budgets and processes in the region and beyond.
- Donors/Multi-National Corporations: enhance linkages and share information with Northern gender groups/NGOs and donor allies (progressive Gender Desks) to influence for transformation of relevant macroeconomic frameworks, structures and systems, such as HIPC, the WTO, and the like.

viii. Information-sharing and networking

24. One of the main activities of the campaign has been directed towards drawing attention and interest of the public towards macroeconomic issues related to HIV/AIDS and gender. TGNP/FemAct coalition has taken on HIV/AIDS as an important development issue and has linked the pandemic with resource allocation. This has become an important campaign issue for the Coalition in lobbying government and Tanzanian society to accord HIV/AIDS the attention it deserves. The campaign is carried out through popularising information, including development and dissemination of flyers and other popular materials on GBI in Kiswahili, usage of the media and website, and public forums.

25. As part of the advocacy initiatives, TGNP relentlessly continues to engage in and influence on-going government processes as a mechanism for promoting gender mainstreaming and civil society transformation. These include lobbying for space for civil society and gender-aware groups in particular within the PRSP processes, advocating for alternative monitoring structures of the PRSP, re-thinking resource allocation and collection of sex disaggregated statistics. The process has also included continued selective involvement in the Tanzania Assistance Strategy (TAS) and Public Expenditure Review (PER). These and other macroeconomic processes have direct impact on the poor since they address resource allocation and utilisation where women and poor people in general have had little say in the past.

ix. Strengthening the Capacity of the Coalition

27. The strength of the implementation processes of the campaign is based on a coalition of actors at different levels. To facilitate group activities, collective ownership and effectiveness, core and task teams have been set up. The core team is made up of key actors within TGNP/FemAct with the aim to provide vision and direction to the campaign processes while the task teams are broad-based and are made up of actors involving organisations with specific specialities. Parallel to these efforts is the process

of capacity building initiated to ensure that the conceptual framework and issues of the campaign ‘owners’ are articulated on the same level.

28. Another major result of the GBI processes relates to the enhanced capacities of both TGNP Membership and its partners. A critical strategy used by TGNP has been to build the capacity of its senior staff on macro-economics issues, gender analytical/conceptual building, budgeting, advocacy, communications and lobbying skills. Consequently, there is a critical mass of gender activists and NGOs with interest and skills in linking macro-economics, budgets, gender and civil society participation in policy-making and monitoring of resource allocation. Thus, there is increased knowledge among of TGNP and FemAct actors not only on these issues but also on how the structures of power and policy-making have reproduced perspectives that frequently do not reflect civil society and gender perspectives, and therefore are not supportive of progressive processes within planning, policy-making and budgeting processes at different levels.

29. TGNP’s has adopted a “ working in partnership with the government” approach with positive outcome. Over the period, TGNP and the government have been able to work out a *mudus operandi* that has suited each well. This reality is exemplified by the fact that, TGNP as well as the government, recognise and accept each other’s contribution while maintaining their own agenda as an important achievement in itself. This approach has drawn the attention of governments and NGOs from other countries on the process and the fact that the partnership has worked relatively smoothly.

30. It is important to acknowledge the willingness of the government to form a partnership with an NGO and to allow access to government structures and processes. At the same time, TGNP’s role of advocacy and its willingness to understand how government works has also been critical in ensuring a smooth working relationship. The end result has been the willingness to link government processes to goals of broader civil society participation and gender-sensitive thinking.

E. Tanzanian Government Support for gender-sensitive budgeting

i. Mobilising Support for TGBI in Key Government Structures

32 Convincing the government of the importance of mainstreaming gender into the national budget and then implementing the initiative presents many challenges born of the fact that national budget everywhere is a powerful instrument of government policy. To own a gender-budget initiative and implement it has been no mean task. National budget is a powerful instrument of government policy. Civil Society/NGOs can attempt to influence, or indeed “force” governments to implement gender-sensitive budgets but, as was frequently pointed out during our mission, getting governments to adopt and implement policies can only happen in democratic countries where government officials are accountable to the electorate. In such circumstances, several people argued that leadership is more likely to be cognizant of the power of the electorate that is supporting a gender-sensitive budget initiative. This points to the importance of good governance in attempts at mainstreaming gender into national budgets.

37. Following the vigorous campaign by TGNP to persuade the government to mainstream gender into the national budgets, the government has agreed to start the process with six pilot ministries: namely the Ministries of Education and Culture, Community Development Women and Children, Agriculture, Health, Regional Administration, and Water and Livestock. These ministries are required, through their budget guidelines to mainstream gender in their 2000/2001 budgets. To facilitate the exercise TGNP undertook to train budget officers from the pilot Ministries. In addition, TGNP officials facilitated the gender mainstreaming exercises by being physically present and actively participating in the preparation of these ministries’ budgets.

38. The first government structure to accept the idea of mainstreaming gender into national budget was the National Planning Commission. In 1999, the national planning Commission agreed to incorporate gender into budget guidelines: a critical instrument in the process of deciding budget allocation to the various government ministries and structures. Despite the limited analytical capacity in and understanding of gender issues and limited resources, the National Planning Commission for the first time, agreed to issue directive to all accounting officers to include gender concerns in all Ministry Departments and Agency (MDA) submissions. This was a landmark achievement in the struggle to mainstream gender into macro-

economic instruments. By this decision, the government initiated a dialogue with the planners and budget officials for further capacity building of relevant officers, among other factors. Even though this step did not immediately translate into a gender-sensitive national budget - it was a significant step in providing legitimacy and momentum for the National Planning Commission and the Ministry of Finance (MoF) to officially take on gender as an important dimension of development. These institutions have provided an enabling environment for budget officers to address gender gaps and to develop capacities and tools to close them. In the subsequent year 2000/2001 the government reiterated, in the budget guidelines, the same directives to MDA: namely that they had to mainstream gender into their programmes budgets. The budget officers interviewed in the ministry of Finance indicated that whatever the ideological predilections of the officials in the Planning Commission and MoF, there was expectation that gender issues would be addressed, including allocating resources that are so central to the successful implementation of the initiative.

39. Government officials in such sectors as of Planning Commission, Finance/Treasury, Health, Education, Agriculture, and Industries and Trade were first approached by TGNP in 1997 with a request for a policy dialogue around gender issues relating to macroeconomic policies and budgets. Some key officials within the Ministry of Planning and Finance agreed to meet. As indicated in the previous section, a major outcome of that process was the acceptance by officials in charge of policy, in particular the Commissioner of Budgets within the Ministry of Finance, to allow a TGNP research team to conduct a GBI-related research in partnership with government budget officials. This was an important step for the gender budgeting initiative in Tanzania. The exercise was instrumental in pointing to both the government policy makers and the NGOs the major opportunities and limitations of the macro-level policies, the budgeting processes and the possible ramifications of adapting gender blind approaches in these processes at both the national and local levels.

40. Following this exercise, key policy makers have become more interested in understanding how the concept of gender sensitive budgeting could be applied as a means to address the identified gaps. Some of these officials in the Planning Commission and MOF, sort a deeper understanding of how the concepts of gender budgeting could be applied at their own levels. In fact, they agreed to form a joint task force between the government and civil society to follow-up on this idea. Unfortunately, this task force did not become functional due to inadequate follow-up on the side of the government. However, key government officials have continued to take an interest in the gender budgeting work being facilitated by TGNP and its partners. For example, several budget officers continue to participate in attempts by government to integrate gender budget concepts in their budgeting. The tools developed in collaboration with the Planning Commis-

sion were as a result of TGNP's efforts to persuade key officials within the Planning Commission to start issuing budget guidelines that incorporate a gender perspective.

41. Subsequently, SIDA indicated interest in funding the government GBI process within its broader framework of financial support to the Ministry of Finance. A series of discussions between TGNP, government officials (Planning Commission and Ministry of Finance) and SIDA, on modalities for the government's gender budgeting processes took place and ensuring the role of TGNP in gender sensitive budgeting would continue to be recognised. From this discussion, a clear division of roles in relation to how the gender budgeting process should be facilitated was identified. The government's role was articulated as that of institutionalising, co-ordinating, implementing and monitoring. TGNP's role was to assist in capacity building, backstopping, and monitoring. While Sida's role would be to provide resources as part of their funding initiatives towards the Ministry of Finance. The government indicated willingness to work seriously on GBI activities and continue to seek funding for the initiative. Both the government and SIDA recognised the importance of engaging local gender experts on an on-going basis, as well as forging and maintaining links with international capacity experiences as the need arose.

42. In 2000, the government began the process of institutionalising gender budgeting and recognised that the activity needed institutional and financial support. At the institutional level, the Ministry of Finance made gender budgeting a budgeting requirement. This was an important policy decision and was followed up by activities that included identification of the key actors (Assistant Commissioner for Budgets and some staff) to support and ensure implementation. The six pilot Ministries that were to mainstream gender into their budgets, y were to do so by developing a plan of action reflected in the following steps: enhancing gender (budgeting) capacities of planners and budget officers from these and other sectors; developing relevant tools for undertaking gender budget, analysis, collecting gender-disaggregated data; soliciting for backstopping services during budget preparations from TGNP and international consultants; building the capacity of budget officers in these Ministries, information sharing; attendance at relevant meetings organised by TGNP; strategising, for planning related activities, and the like.

43. Other activities included conducting training workshops for budget officers in the pilot Ministries and other sectors, a total of 16 sectors. Building on the earlier capacity building processes, the government initiated training in a more systematic way for its key actors leading to more institutionalisation of the process. As part of this process, in the year 2000, the government used opportunity to retrain its budget officers on the new requirements of budgeting, i.e. Medium Term Expenditure Framework

(MTEF), Box 2 below points to some benefit of MTEF. To increase government capacity to do gender budgeting, the government took some steps that included inviting TGNP to train, but only after they attended the initial MTEF training organised by the government for its planners and budget officers. As a result, more than 200 Budget officers have been trained and supported on practical measures to mainstream gender into budgets.

Box 2: MTEF model as a point of entry

The potentials of the MTEF model for gender mainstreaming were noted to include:

- A three-year horizon, allowing a space for planning according to objectives linked to long-term national goals including gender equality;
- Its provision for the identification of gaps and opportunities at various levels.
- Strong focus on stakeholders analysis, creating space for gender equity, equality and women's participation at all levels of planning and budgeting.
- Creates opportunities for capacity building activities, which could include gender capacity sessions. (TGNP, 2000)

Source: TGNP, 2000

ii. Tools for mainstreaming gender into budgetary process.

44. The government recognises that training for its budget officers need to be supplemented by the development of tools and instruments for gender budgeting, providing step-by-step guidelines as to how they should mainstream gender in their budget work. The tools in box 3 below were developed by a team that included budget officers, TGNP, and an international consultant. There are efforts to build on these tools. Both the Ministry of Finance and TGNP acknowledged that the tools do not address all the important issues relating to gender-sensitive budgeting but feel that the tools have served a useful purpose in the process. Furthermore, as part of these processes, the government organised backstopping services to the selected six sectors through working sessions involving key officials within the Ministry of Finance, TGNP and relevant budget officers during preparations for the 2000-01 budgets. Backstopping services provided included support visits by a team of TGNP and Ministry of Finance officials to the six pilot sectors during the actual budget preparations.

45. TGNP's role of raising questions related to the inclusion of gender issues and more civil society perspectives in the allocation, prioritisation

Box 3: Tools for Gender Budgeting Developed in Tanzania

- A Checklist document (2000) to guide budgetary planners and technocrats in the government of mainstream gender into all parts of the process.
- Tools (200) to guide planners and Budget Officers in the collection of gender-disaggregated data for budgeting purposes.
- An information package (2001) that highlighted key gender issues in each of the sectors

and documentation of the budgeting processes remains strong. This process requires that budgetary and planning officers apply the skills and concepts they have learned to their work. The process has definitely build trust of some government officials in civil society. Although, there has not been significant shift in resource allocation in the first year, the government's willingness to apply gender budgeting is apparent - a point made by the consultant who evaluated the process after two years. This willingness is evidenced by a growing number of requests from the government to TGNP concerning gender and macroeconomic issues and how gender budgeting is working in other countries.

46. In the past, there has been an attempt to promote gender in the Public Expenditure Review (PER) processes: major effort in this direction has been to include gender in the terms of reference of PER studies that are conducted annually. These studies are important in providing an assessment of the current financial situation, which serves as a basis for the budget for the following year.

47. The GBI activities within the government were evaluated in the year 2000 by an external gender consultant. The evaluation indicates that significant strides have been achieved especially in highlighting institutional gaps for gender budgeting that need addressing. A series of recommendations were submitted and subsequently mainstreamed in the activities that were implemented after the evaluation.

48. At the beginning of 2001, the government took the process further by institutionalising the experiences of gender budgeting in its three-year Public Financial Management Programme, a programme that goes beyond the budget office within the Ministry of Finance. When fully funded, it will allow the Ministry of Finance to tackle gender budgeting issues in all of its activities and related institutions. Some of the implementing institutions include Policy, Budget, Revenue, and Auditing. It is important to underline the fact that throughout this process, the government has continued to rely on the support of TGNP and a gender consultant to ensure that gender-sensitive budgeting, planning activities relating to macro-financial

policies, revenue, budgets, and the like, are addressed in a holistic manner. This programme is yet to be implemented. But when it is, it will create further opportunities for institutionalising of gender-sensitive budgeting efforts within the government. For example, some of the planned activities within this programme are to mainstream gender in the Macroeconomic Models (MACMOD), including GDP calculations, which are to be reviewed within this process. Also during the year (2001), the government will work towards enhancing gender budgeting capacities of the local government authorities. Already, a training manual has been prepared and a training team is ready to begin the process within selected local governments structures. Key government actors have also continued to link up with other budgeting initiatives in the region with the aim to share and learn from each other's experiences. This is an important dimension for enriching the Tanzania experience.

iii. Emerging Results of Government GBI Processes

49. It has been approximately two years since the government started applying the concept of gender sensitive-budgeting in budget exercise within the six pilot sectors. Consequently, Tanzania emerges as one of the few countries in the region and in most of Africa committed to mainstreaming gender into national budgets. In deed, Tanzanian experience of active and close partnership with TNGP/FemAct stands out as unique example of government/NGO collaboration in such an important issue. However, it is still too early to provide concrete results, especially in relation to significant outcomes or achievement in policy shifts/orientations and in budgetary allocation within the government sectors. But as already indicated, it must be emphasised that it is already possible to point to concrete results including the government's ownership of the initiative, growing capacities in gender budgeting within the government and applications of this process within sectoral budget submissions, among others. The government ownership of the TGBI process is exemplified by the fact that the responsibility for co-ordinating gender budgeting work within the government has been institutionalised within the Ministry of Finance and Planning Commission. This is extremely significant. As the external evaluation conducted early in 2001 by the government on its GBI processes noted, "The government's ownership of GBI processes [in Tanzania] and its technical application was a useful indication for its sustainability" (Budlender, Report on Short-term Consultancy, 2000:15).

50. Another major development in this regard, relates to the fact that the pilot Ministries have been able, albeit in a limited way, to identify different ways to incorporate gender into budget submissions. For example, the Ministry of Water (MOW), which utilised the capacity building services most intensely, also had the most systematic incorporation of a gender perspective into its proposed budget. A clear demonstration of the impact of capacity building efforts, provided by the government and facilitated by

TGNP (Budlender, loc. cit.:10). This only underlines the need for further capacity building which cannot be overemphasised. The central government, especially the Ministry of Finance and the National Planning Commission, will have to continue active financial support for capacity building to maintain the integrity and sustainability of the Initiative. Similarly, the support of NGO community for the engendering the national budget in Tanzania will continue to be critical for many years to come.

iv. Enhancing Technical Capacity for the TGBI

51. Extensive discussions with budget officials in the Ministry of Finance, Education and Culture, Agriculture and Water, indicated serious lack of capacity in gender issues. In the ministry of Finance, in particular, the Assistant Commissioner for budget, cited lack of analytical capacity and conceptual understanding of gender issues as the single most important obstacle in mainstreaming gender into national budgetary processes currently. But until there is increased financial support for capacity building budget staff of the Ministry of Finance and Planning Commission will have to rely on outside expertise to accelerate capacity building of their staff. Currently, the budget officers and officers of other Ministries, are given a few days of training in mainstreaming gender equality in their work. They complained of the limited time devoted to the training sessions that must be combined with regular office work. Some officers pointed to their inability to concentrate on the training because they were weighed down by commitments in the office. To institutionalise GBI, a great deal more resources, both financial and human, is needed to increase gender-mainstreaming capacity, especially of those directly responsible for the preparation of the budget guidelines. Whatever configuration is adopted to address the problem of incapacity in this area there is need for greater resource allocations in planning Commission and the Ministry of Finance to build capacity in mainstreaming into the budgeting process. The government might want to consider recruiting in-house trainers gender mainstreaming experts in key social science fields including economists. The team should also include statisticians and experts in social sciences with grounding in theory and methodology for the development of gender disaggregated statistics.

v. Explaining the success of TGBI

52. The success of TGBI can be explained by the fact that the TGNP/FemAct coalition has successfully forged a working relationship with the government regarding the TGBI. This process took 3 years of sustained campaign, hard work and tenacity. But, it must be underlined that at the time we undertook the mission to study the Gender-budgeting experience in Tanzania the process had been in place for barely 3 years. This is a relatively short time in the life of a government or in deed an initiative which must undergo various stages of evolution as demonstrated by the experience of TNGP recorded above. Support from so many quarters, including Civil Soci-

ety, grassroots organisations, the media, key officials in government must be obtained/persuaded and won over. After 2 years, TNGP has been able to build effective partnership and a modicum of support from some key officials in the National Planning Commission, the Treasury and the Ministry of Finance. These are the key structures that will ultimately have the responsibility to institutionalizing the TGBI within government structures.

53. However, there are other factors that account for the Tanzanian government Commitment to GBI. Many people we interviewed, both within the government and out of government, cited Tanzanian's historical experience and commitment to social development in 1960s as an important background factor. They argued that President Nyerere's regime had already sensitized many Tanzanian about equality issues, especially in relation to the provision of basic education and primary health.

54. Thus, by the 1990s, the government had developed Women in Development Policy (1982) and ratified a series of international conventions and regional declarations regarding gender equality. These included the Convention on the Elimination of all Forms of Discrimination Against Women (CEDAW) 1980, 1995 Beijing Platform for Action, and 1997 Gender and Development Declaration by SADC Heads of State. Even though these had not been translated into serious policy commitments to mainstream gender into the development process. TGNP's advocacy efforts on gender budgeting in Tanzania drew added impetus from the fact that the Initiative came at a time when the government was attempting to demonstrate its commitment to advance gender and women's empowerment policies and objectives in the country. Also, starting from the late 1980s, the government had been in the process of implementing new economic reforms that included adoption of new systems for financial accountability and budgeting approaches, such as the Mid-Term Expenditure Framework (MTEF), in response to requirements of multi-lateral financial institutions (the World Bank and IMF). And finally in this connection, some key actors within the government, especially the Treasury and the Planning Commission, were willing to listen to TGNP/ NGOs and ready to experiment with new approaches to budgeting. These factors, including support from the wider community already mentioned, coalesced to make it easier for the gender budget initiative to gain some acceptance faster than might have been the case.

vi. Recommendations for enhancing Gender Budgeting in Tanzania:

- 55 To secure the TGBI it is recommended that:
- The government should mainstream gender into macroeconomic policies (e.g., PRSP) especially as these policies have significant implications on the budget allocations at all levels;

- The government should and must expand its GBI activities beyond the 6 original pilot Ministries, to include all the MDA, so as to allow for a more effective and wider application of the whole process.
- Greater efforts must be directed towards the local government processes since this is where the majority of population are situated. Enhanced capacity to undertake gender-sensitive analyses within MDA budget submissions is imperative.
- The government needs to intensify its efforts to implement GBI, including greater resource allocation for training for its staff in all the MDA;
- The government should build upon the improvements that have been made in relation to budgetary transparency and accountability to strengthen the involvement of civil society actors during budgeting processes, so that the budgets reflect perspectives of broader stakeholders;
- The government should continue to solicit for further expertise from NGOs and gender consultants on how to strengthen the on-going and future processes when implementing the new Public Financial Management Programme, especially in activities related to gender budgeting in relation to revenue and in the review of the macro-economic models;
- The government should urgently develop/build a critical mass of experts within key structures with orientation towards gender-sensitive budgeting for the implementation of TGBI. The first priority should be given to the Ministry of Finance and the National Planning Commission;
- The government should strengthen their documentation of its own implementation experiences and gaps in relation to gender budgeting

F. Conclusion

i. Future prospects

57. The prospects for the Tanzanian gender budget initiative is bright in that the NGO/civil society in that country is totally committed to the ultimate mainstreaming of gender into the national budget. The process of mainstreaming gender into Tanzanian National Budget is barely three years old. A major feature of the Tanzanian Gender Budget Initiatives in the collaboration between a coalition of Tanzanian NGOs, (TGNP/FemAct) led by Tanzanian Gender Networking Group (TGNP) and the Government. The process has been driven and sustained by the incessant campaign mounted by the TNGP/FemAct coalition and the willingness of the Tanzanian Government, to start implementing the Initiative. To date the main achievements of the Initiative can be summarized as: 1); the fact that the government budget guidelines have included an instruction ‘that gender be considered in all ministry, department and Agency (MDA) submissions’, 2); the Consultant (Budlender, 2000) who was requested to evaluate the level of implementation in the pilot ministries reported ‘noticeable attempts to incorporate gender in some way into their submission, e.g., the fact that four Ministries reported taking gender into account in preparing their Medium-Term Expenditure Framework, 3); the government had organized training workshops to enhance the capacity of some budget officers as well as officers in the pilot Ministries 4); the Initiative has support from Senior Officials in the National Planning Commission, the Ministry of finance and in the Presidency and 5); the fact that the TGBI continues to enjoy unwavering support from TGNP/FemAct. TGNP continues to maintain a close working relationship with National Planning Commission and the Ministry of Finance and is involved in the various facets of the initiative, including continuing the campaign to sensitize the general public. At this early stage of the Initiative, the emphasis has been on expenditure side of the budget, but with time it is recognised that the revenue dimension of the budget is also important and that eventually it has to be addressed.

ii. Challenges that lie ahead

58. One of the major problems regarding the implementation of the TGBI relates to incapacity of those expected to incorporate gender into their budget submissions. Most of these officers have little or no background in gender and development. Resistance to the concept of gender equality as an important variable in long-term structural transformations was also apparent. Gender equality is an emotive subject for many people, especially men. And even though those interviewed in the government ministries reported on here did not openly resist GBI, there was the feeling that soci-

eties had survived for centuries without paying much attention to gender issues. Some argued that incorporating gender might be critical for policies whose political fortunes were linked to their advancing the gender agenda. Others still felt that it would be too expensive to mainstream gender equality into the budgetary process: they did not see the symbiosis between long-term socio-economic transformations and engendering the national budget.

iii. Some possible ways to improve the initiative

59. To properly mainstream gender into the Tanzanian national budget, there is urgent need to enhance the capacity of the bureaucrats in the various government structures, especially, the Planning Commission and Ministry of Finance, backed with political authority at the highest level of government. This will determine, to a significant degree, the long-term outcome of the TGBI. Concomitant to this will have to be continued as Civil Society support: critical for the sustainability of the Initiative. In the meantime, changing attitudes, deeply embedded in people's fundamental values and cultures, especially those related to gender equality may take a long time. But, this does not in itself preclude mainstreaming gender equality in policies and programmes if appropriate and legitimate pressure is consistently applied. These challenges underline the imperative of allocating resources to areas that will contribute significantly and fundamentally to altering power relations that are perpetuated by gender inequalities e.g, education of women and girls is a pre-eminent example. Fortunately, on education, the guidelines for the preparation of the Medium-Term Plan and Budget Framework for 2001-2-2003/04 indicate that 'The main objective of the education sector is to improve quality, expand access and improve cost effectiveness in all forms of education and training provision with a gender perspective. Priority in public spending on education will be directed to basic, secondary and technical education while tertiary education provision will be demand-driven and market responsive'. (Ministry of Finance, 2000: P. 17). To achieve the objective of engendering the national Budget in Tanzania, or indeed anywhere else, it is imperative to develop state-of-the art gender disaggregated data. Without gender-sensitive statistics the attempts to implement the GBI would be akin to planning without facts. There will be need to increase efforts and resources for continuous collection of GDD.

iv. Duplicating the initiative elsewhere

60. The Tanzanian initiative is definitely with emulating. The process of duplicating will call for widespread Campaign to mobilise and secure the support of Civil at People need to be educated about their rights and so this is the starting point. The second challenge would be to secure support for the initiative at the highest level of government including the head of

State and Senior Ministers. History in Gender-budgeting indicate that it is imperative to get firm, genuine and long-term commitment from the Ministers of Finance and Planning and to have on board their Senior Officers to support the initiative. When everything is the ministries that will provide the much need financial support for the process and ultimately decide whether to support the initiative . The support of members of parliament is critical but this comes easily if the Civil Society is supportive of the initiative. Parliamentarians needs peoples votes to maintain their power base.

References

- Budlender D. (ed), (e.d), Report on Short Term consultancy on Gender Mainstreaming in the Budget System, Cape Town, South Africa, May 2000
- Budlender D. (e.d) The Second Women's Budget, Idasa 1997
- Budlender D. (2000). "Report on Short-term Consultancy on Gender Mainstreaming in the Budget System." May, 2000
- Budlender D. (e.d) Al How To Do A Gender-Sensitive Budget Analysis Contemporary Research And Practice, 1998
- Budlender D. (e.d) The Women's Budget, Idasa 1996
- Budlender D. (2000). Review of gender budget initiatives. Unpublished draft of a study prepared for the IDRC, UNIFEM and Commonwealth, 2000.
- Budlender, Debbie, and Rhonda Sharp, University of South Australia, with Kerri Allen (1998). How to Do Gender-Sensitive Budget Analysis: Contemporary Research and Practice. Draft for Commonwealth Secretariat and AusAID.
- Burn ,Nalini, (Undated). "Integrating Gender Issues into Macro-Level Policy and Planning."
- Byanyima, Winnie, MP (2000). "Strengthening Parliamentary Governance through Gender Budgeting: The Experience of Three African Countries." Presented at an International Workshop on Gender Auditing of the Government Budgets, Commission Pari Opportunita, Presidenza del Consiglio dei Ministri, Rome.
- Cagatay, N., Etal; Budgets As If People Mattered, Democratizing Macroeconomic Policies [Http/Www.Undp.Org/Seped/Publications/Conf.Pul.Htm](http://www.undp.org/seped/publications/conf.pul.htm)
- Elson, Diane and Nilufer Cagatay (1999). "Engendering Macroeconomic Policy and Budgets for Sustainable Development. Paper Presented at the First Global Forum on Human Development. United Nations Headquarters, New York, 29-31 July.

- Elson, Diane. Integrating Gender Issues Into Public Expenditure: Six Tools. University of Manchester Graduate School of Social Sciences, GENCON UNIT, 1997.
- Hakikazi Catalyst, Tanzania Without Poverty, A Plain Language Guide To Tanzania's Poverty Reduction Strategy Paper, May 2001
- Hewitt, Guy, Commonwealth Secretariat, London (2001). "Gender Responsive Budget Initiatives: Tools and Methodology." Paper Presented at the UNIFEM-OECD-Nordic Council Conference on Gender Responsive Budgeting. Brussels, 16-17 October.
- Imam, Mama & Sow (Ed) Engendering African Social Sciences, Codesria Book Series 1997. Integrating Gender Issues Into Public Expenditure: Six Tools, April 1997.
- Krafchik, Warren, International Budget Project (2001). "Can Civil Society Add Value to get Decision-Making: A Description of Civil Society Budget Work."
- Marjorie Mbilinyi, Budgets, Debt Relief And Globalization, 5th June 2000.
- Meena, Prof. Ruth (2002). "Overview." Chapter in book on the Gender Budget Initiative. The Tanzania Gender Networking Programme (TGNP). Forth-coming.
- Nancy Spence, Gender Responsive Budgets, Poverty Reduction And Good Governance Gender And Youth Affairs Division, Paper Submitted To Joint Workshop On Governance, Poverty Reduction And Equality. 23-25 April 2001, Viena Planning Commission. 2000. Budget Guidelines for Preparation of MTEF 2000/01 - 2002/03.
- Republic Of Tanzania, Ministry Of Finance, Guidelines For The Preparation Of The Medium Term Plan And Budget, Framework For 2001/02 - 2003/04, December 2000
- Rusimbi, Mary (2001). "Lobbying Initiative for Transforming And Mainstreaming Gender into National Planning and Budgeting Processes & Macro-Policies In Tanzania: The Case of Tanzania." Paper presented at the 2001 Gender Festival, organized by TGNP and FemAct, 10-13 September.
- Rusimbi, Mary, Debbie Budlender et al. (2000). "Checklist for Mainstreaming Gender in to the Government Budget." Prepared for the Ministry of Finance, Tanzania, Dar es Salaam, September.

Swamy A., Et Al; Gender And Corruption, First Version : April 1999, This Version: July 1999

Tanzania Gender Net Working Program Coalition Building And Networking, The Experience In Gender Budget Initiative, 1998.

Tanzania Gender Networking Programme (2000). “Consultancy report on Gender Budgeting Capacity Building and Backstopping Services Provided to the Ministry of Finance.” June.

Tanzania Gender Networking Programme (2002). The Gender Budget Initiative in Tanzania: Process and Research. Book forth-coming in 2002.

Tanzania Gender Networking Programme, A Report On Capacity Building Fund (Cbf) For Women In The Civil Service, April - June 2000

Tanzania Gender Networking Programme, Budgeting With A Gender Focus 1999

Tanzania Gender Networking Programme, Gender And Political Empowerment In The New Millennium, 1999

Tanzania Gender Networking Programme, Gender Platform, October 2000

Tanzania Gender Networking Programme, What Enabling Environment Have The government Created? May 2000

Tanzania Government, President’s Office, Civil Service Department Public Service Reform Programme 2001
UN, Beijing Platform For Action, 1995

UNDP Building Capacity for Gender Mainstreaming: UNDP’s Experience

Unifem Regional Workshop, Engendering Budgets: The Southern African Experience 9-10 November 1998

Unifem, Resource Pack On Accounting For Gender In National Budgets United Republic of Tanzania, Ministry Of Finance, Checklist For Mainstreaming Gender into The Government Budget, September 2000

World Bank, Engendering Development Oxford University Press, 2001