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Caribbean and Pacific Islands:

A Survey of Gender Budgeting Efforts

by Tamoya A. L. Christie and Dhanaraj Thakur

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Caribbean and Pacific Islands: A Survey of Gender Budgeting Efforts

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Abstract

Of the countries in the Caribbean and Pacific Islands, Timor-Leste has the most well-developed gender budgeting initiative. In the Pacific Islands, a few gender budgeting efforts were initiated but did not continue. In the Caribbean, there have been no well-developed gender budgeting efforts, although governments have undertaken policies to promote gender equality. We provide a number of recommendations to improve the effectiveness of gender budgeting efforts. Governments should link gender budgeting to national development plans, set realistic time expectations for achieving results, engage in capacity building with officials, draw upon strengths outside the government, and strengthen regional coordination.

JEL Classification Numbers: H00, I3, J16

Keywords: Gender budgeting, fiscal policy and administration, Caribbean and Pacific Islands, gender inequality

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I. Introduction

One of the strategies used to address gender inequality within the public sector is to adopt gender budgeting, which refers to the use of fiscal policies and administration to address gender inequality and the advancement of women. Gender budgeting efforts start from the notion that public budgets affect women and men in different ways even when budgets might be seen as gender neutral, and thus gender budgeting entails examining the differentiated effect of public budgets and programs on women and men (Budlender and Sharp, 1998). Indeed, gender budgeting can also be viewed as good budgeting since it may lead to more efficient and equitable public budgeting (Stotsky, 2016). With this in mind various governments, often supported by international development agencies, have for the last three decades incorporated gender budgeting into budget processes to different degrees and with varied outcomes.[1]

This paper examines gender budgeting initiatives in the Caribbean and the Pacific Islands. These two regions mainly consist of a set of small island developing states, with varied social and political characteristics, which at the same time, share several common economic features and environmental challenges. One common challenge is the still significant gender inequality found in both the public and private spheres. To partly address this, starting in the late 1990s, several countries in both regions began experimenting with integrating gender equality goals into national policies, programs, and budgets. These initiatives were referred to as gender mainstreaming, whereby all government policymaking would incorporate considerations of gender, rather than governments having separate policies or programs that focused on problems of gender inequality (Budlender and Hewitt, 2003). Gender budgeting was advocated as an effective approach to gender mainstreaming with regard to fiscal policies and programs.

The purpose of this paper is to review these experiences by examining the goals, components, implementation challenges, and results of the gender budgeting initiatives. The total number of countries examined in this report was 24, including 13 from the Caribbean and 11 from the Pacific Islands. We found that many of the gender budgeting initiatives identified were not carried beyond the pilot implementation period, or in some countries there was no significant gender budgeting activity beyond awareness training. In fact, we found only one example of an on-going significant gender budgeting initiative among all 24 countries: Timor-Leste. However, recently there appears to be renewed emphasis on gender budgeting, with evidence of several new initiatives due to come on stream in both the Caribbean and the Pacific Islands. Our analysis included identifying the impact of gender budgeting, including its successes. This leads us to key lessons learned that can support greater adoption of gender budgeting practices in both the Caribbean and the Pacific Island countries. These are summarized below:

[1] See an overview of the conceptual goals of gender budgeting and a summary of results in Stotsky (2016).

Lessons Learned and Recommendations

- **Institutions:** Early institutionalization of gender budgeting was important to the sustainability of the process in Timor-Leste. The Parliamentary Resolution gave an early legal basis to gender budgeting. The Gender Statements that accompanied the State Budget documents, and later, the Budget Circulars from the Ministry of Finance, added to this legitimacy.

- **Capacity building:** It is important to recognize the need for capacity building and training for both government and civil society. This was integral in the gender budgeting initiatives in Timor-Leste, the Marshall Islands, and Samoa. It also has the added benefit of raising awareness about the need for gender budgeting in the first place.

- **High-level political support:** Getting the support of key decision-makers and political leaders is important, as was the case in Timor-Leste, and goes beyond finding support from those that typically benefit from the capacity building and awareness workshops such as mid-level staff in government. For example, in Timor-Leste the Prime Minister and Parliamentarians were supportive, passing various resolutions. In the Caribbean, Solomon Islands, and Vanuatu, the governments did not see high level support as a priority and there was no significant gender budgeting effort.

- **Alignment with national goals and civil society involvement:** The gender budgeting initiative should be consonant with the country's broader national development goals. In so doing, the initiative can be more applicable to a wide range of sectors. Examples include the application to teenage pregnancy in the Marshall Islands and to social sector reform in the Eastern Caribbean countries. For example, having an inter-ministerial group to guide and coordinate activities can be effective. In several examples (such as Timor-Leste, Samoa, and the Marshall Islands) having such a group enabled greater awareness of the shared challenges and concerns different sectors had in addressing gender inequality. One way of strengthening such a group is to include civil society participants, as was part of the initiative in the Marshall Islands, which further improved the range of inputs and ideas available to the committee as well as its legitimacy. Groups with civil society participation also have the benefit of ensuring more local leadership in gender budgeting initiatives, which are often funded by external organizations.

- **Getting started:** One concern is how best to introduce gender budgeting into the planning process and then ultimately budget implementation. By using gender budgeting to assess various program outcomes, as was done in Timor-Leste, governments can both understand the efficacy of other gender equality programs while also illustrating the utility of gender budgeting. Where no ongoing gender budgeting initiative exists, there is the opportunity to introduce gender budgeting.

- **Use of regional organizations.** Finally, there may well be advantages to exploiting existing regional policy-making machinery to support efforts at greater incorporation of gender budgeting in these countries. One of the prominent features of policy-making and politics in both regions is that the leadership comes from regional organizations and the small, individual countries can better pool resources to address complex problems. For example, the Secretariat of the Pacific Community and the Pacific Islands Forum perform such functions in the Pacific, and similar organizations in the Caribbean include the Caribbean Community (CARICOM) and the Organization of Eastern Caribbean States (OECS). One possibility is for these organizations to adopt their own gender budgeting initiatives regarding the use of their budgets to set an example for member countries. This may (at least initially) be a more feasible way of overcoming the uncertainty and resistance to gender budgeting, evident in several countries. In fact, the regional gender stock-taking exercise being done by the Secretariat of the Pacific Community is one source of regional leadership on gender mainstreaming, and potentially gender budgeting.

II. Regional Overviews

The countries of the Caribbean and Pacific Islands (Table 1) have made considerable progress in terms of economic development and gender equality over the last two decades. However, significant challenges remain, which require innovative and inclusive approaches to policy, more so within the current fiscal and macroeconomic environment. The Caribbean and Pacific Islands are small open economies, dependent on a few dominant industries and highly vulnerable to external shocks. It is therefore important for these small economies to diversify sources of growth and make the best use of all resources.

The Pacific Island countries are diverse with varied socio-cultural and linguistic contexts. This also means that a precise definition of the region is problematic. The main economic activities in the region include tourism, services, agriculture, and fishing; many of the islands are also reliant on foreign aid to support government expenditure and on remittances. The Democratic Republic of Timor-Leste stands out due to its heavy dependence on its oil-exporting industry.

The countries in the Caribbean also have diverse socio-historical and linguistic populations. For this study, we focus on English-speaking Caribbean countries that have a common social, political, and historical context.[2] In the post-independence period (around the 1960s for most Caribbean countries) the emphasis of economic development policy was on agriculture and services, more recently. Today tourism is a major economic sector and source of foreign exchange, along with remittances from residents abroad. In the Caribbean, Trinidad and Tobago is an outlier as the only exporter of fossil fuels.

[2] We also examine Suriname, which is Dutch-speaking.

Table 1. Development Indicators for Caribbean and Pacific Island Countries

Country	GDI, time-consistent (2013)	Gini coefficient[1] (scale 0-100)	Gross secondary enrollment		Labor force participation rate (ages 15-64)		Maternal mortality (per 100,000)	Legislation exists on domestic violence	Married men and women have equal ownership rights to property
			female to male ratio	Female (percent)	female to male ratio	Female (percent)			
Antigua and Barbuda	n.a.[2]	n.a.	1.15	112.9	n.a.	n.a.	n.a.	Yes	Yes
Bahamas, The	1.003	n.a.	1.05	95.3	0.91	76.4	80	Yes	Yes
Barbados	1.023	n.a.	1.12	111.0	0.90	76.6	27	Yes	Yes
Belize	0.967	53.26	1.05	86.1	0.61	51.9	28	Yes	Yes
Dominica	n.a.	n.a.	1.07	100.1	n.a.	n.a.	n.a.	Yes	Yes
Grenada	n.a.	n.a.	1.03	109.4	n.a.	n.a.	27	Yes	Yes
Guyana	0.988	44.55	1.15	108.7	0.54	44.7	229	Yes	Yes
Jamaica	0.993	45.46	1.06	91.1	0.83	61.5	89	Yes	Yes
St. Kitts and Nevis	n.a.	n.a.	1.04	96.3	n.a.	n.a.	n.a.	Yes	Yes
St. Lucia	n.a.	42.58	0.99	90.4	0.85	68.7	48	Yes	Yes
St. Vincent and the Grenadines	n.a.	n.a.	0.96	99.0	0.73	60.9	45	Yes	Yes
Suriname	0.976	57.61	1.31	97.1	0.61	44.8	155	Yes	Yes
Trinidad and Tobago	0.988	40.27	1.07	88.5	0.72	59.7	63	Yes	Yes
Caribbean average	**0.990**	**47.29**	**1.08**	**98.9**	**0.75**	**60.6**	**79**		
Fiji	0.933	42.78	1.11	92.9	0.53	39.3	30	Yes	Yes
Kiribati	n.a.	37.61	1.11	90.9	n.a.	n.a.	90	n.a.	n.a.
Marshall Islands	n.a.	n.a.	1.03	104.4	n.a.	n.a.	n.a.	n.a.	n.a.
Micronesia, Fed. Sts.	n.a.	61.18	1.08	86.7	n.a.	n.a.	100	n.a.	n.a.
Palau	n.a.	n.a.	1.02	99.9	n.a.	n.a.	n.a.	n.a.	n.a.
Samoa	n.a.	42.69	1.11	90.4	0.42	25.5	51	n.a.	n.a.
Solomon Islands	n.a.	46.10	0.94	47.0	0.68	55.5	114	n.a.	n.a.
Timor-Leste	n.a.	31.56	n.a.	n.a.	n.a.	n.a.	215	Yes	Yes
Tonga	0.962	38.10	0.97	102.5	0.74	56.4	124	Yes	No
Tuvalu	n.a.	n.a.	1.10	83.7	n.a.	n.a.	n.a.	n.a.	n.a.
Vanuatu	n.a.	37.18	1.00	59.5	0.77	62.3	78	n.a.	n.a.
Pacific Islands average	**0.948**	**42.15**	**1.05**	**85.8**	**0.63**	**47.8**	**100**		

Sources: World Bank, World Development Indicators database; World Bank, Women, Business and the Law (2015); Stotsky et al. (2016); and IMF staff estimates.

Note: Values are for 2013 or latest year available.

[1]/A higher Gini coefficient implies more inequality.

[2]/ Data are not available.

Countries in both regions are small developing states, dependent on their natural environment for their economic survival while also being more vulnerable to natural disasters (Pantin, 1995). Briguglio (1995) argues that small size has other economic implications as their domestic markets have a limited ability to exploit economies of scale. Other challenges include higher distribution and production costs, difficulty in delivering public goods, greater macroeconomic volatility and vulnerability to exogenous shocks, limited financial inclusion, and human resource constraints in the public and private sectors (IMF, 2014a).

These issues continue to be significant and have translated into challenging fiscal environments for most small states. For example, although fiscal deficits narrowed in 2013, they have since begun to increase (IMF, 2015). Also, while small states have typically had high public debt ratios, these are projected to increase (IMF, 2015).

Table 2 provides selected indicators on the fiscal context for the Caribbean and Pacific Islands. Global economic challenges have dampened growth prospects for both regions. In addition, while falling oil prices bode well for energy-importing countries, Timor-Leste and Trinidad and

Tobago, the regions' main oil exporters, are likely to feel fiscal and economic pressures from lower oil revenues. The same is true for commodity-intensive countries in the Caribbean, which have experienced reduced prices for gold and alumina. These commodity shocks emphasize the importance of diversifying the economies of the natural resource producers.

Table 2. Caribbean and Pacific Islands Fiscal Indicators

	Fiscal Aggregates[1] (average 2012-2015; unless otherwise indicated)[2] (percent of GDP)						Public Financial Management
Country	Total revenue	Total expenditure	Overall[3] balance	Gross[4] debt	Education[5] expenditure	Health[6] expenditure	Public Expenditure and Financial Accountability (PEFA), overall score[7]
Antigua and Barbuda	20.1	24.3	-4.2	95.7	2.6 [8]	3.7	n.a.
Bahamas, The	17.8	23.3	-5.5	57.8	n.a.[9]	3.4	n.a.
Barbados	36.1	45.1	-8.9	95.1	5.7	4.7	n.a.
Belize	27.7	31.0	-3.3	75.4	6.4	3.7	n.a.
Dominica	30.1	33.7	-3.5	77.7	n.a.	3.8	n.a.
Grenada	22.9	27.7	-4.8	100.9	n.a.	2.9	2.3
Guyana	26.9	30.4	-3.4	54.7	3.5	3.7	n.a.
Jamaica	26.8	28.0	-1.2	136.2	6.3	3.1	2.4
St. Kitts and Nevis	40.1	32.0	8.0	95.9	4.2 [8]	2.2	n.a.
St. Lucia	25.9	31.6	-5.7	78.7	4.3	3.7	n.a.
St. Vincent and the Grenadines	26.7	30.0	-3.3	75.2	5.1	4.3	n.a.
Suriname	24.2	31.3	-7.1	31.3	n.a.	3.1	n.a.
Trinidad and Tobago	32.3	36.3	-3.9	42.6	n.a.	2.8	2.8
Caribbean average	**27.5**	**31.1**	**-3.6**	**78.3**	**5.2**	**3.5**	**2.5**
Fiji	27.3	29.9	-2.6	48.8	4.3	2.8	n.a.
Kiribati	99.3	94.3	5.0	10.1	n.a.	8.4	n.a.
Marshall Islands	53.1	52.8	0.2	31.9	n.a.	14.3	n.a.
Micronesia, Fed. Sts.	66.0	61.5	4.5	26.8	n.a.	12.2	n.a.
Palau	42.5	39.9	2.6	n.a.	n.a.	6.6	n.a.
Samoa	34.5	39.4	-4.9	53.9	5.1 [8]	5.5	2.0
Solomon Islands	50.1	47.7	2.4	14.2	10.0	4.9	2.1
Timor-Leste	57.8	30.0	27.8	n.a.	10.0	1.0	2.2
Tonga	28.1	28.9	-0.7	n.a.	n.a.	3.8	2.6
Tuvalu	114.7	89.8	24.9	47.6	n.a.	15.8	n.a.
Vanuatu	24.4	25.0	-0.6	20.6	5.0	3.6	2.6
Pacific Islands average	**54.3**	**49.0**	**5.3**	**31.7**	**7.3**	**7.2**	**2.3**

Sources: World Economic Outlook (WEO), World Bank Development Indicators (WDI), and IMF staff calculations.

[1]/ All figures except for health and education expenditure are drawn from the latest WEO publication, and the concept of government corresponds to that in the WEO. Please see the WEO for further details. Health and education expenditure are drawn from the World Bank Development Indicators (WDI) and correspond to the general government concept.

[2]/ The figures are based on the average over the number of years in this period for which data were available.

[3]/ Corresponds to the concept of total revenue minus total expenditure.

[4]/ Gross debt does not net out holdings of debt by other entities of the government.

[5]/ The figures for education expenditure are based on 2010-2013 averages or the number of years for which data are available in this period. The 2013 data are the latest available.

[6]/ The figures for health expenditure are based on 2011-2014 averages or the number of years for which data are available in this period. The 2014 data are the latest available.

[7]/ PEFA is a performance monitoring framework used to assess the public financial management systems in developing countries. It is an initiative jointly supported by the World Bank, IMF, European Commission, and other development and government institutions. The framework consists of 28 indicators with each indicator scored on a scale from A (highest) to D (lowest). PEFA scores reported above are an average of the 28 indicators and convert the four ordinal PEFA scores (A,B,C,D) to numerical scores (4,3,2,1) with "+" score given 0.5 point. A higher PEFA score implies stronger administration of public finance. On a global basis, the lowest score is 1.1 and highest score is 3.6. Please see https://www.pefa.org/ for further details.

[8]/ The figures reflect the value of latest year available since data were not available for the 2010-2013 period: Antigua & Barbuda (2009), St. Kitts & Nevis (2007), Samoa (2008).

[9]/ Data are not available.

One major development challenge across the Pacific Island countries in particular is ineffective governance including the delivery of public services.[3] Some argue that this has had a negative impact on economic growth rates particularly in comparison to the Caribbean (Prasad, 2008). Perhaps a key constraint on economic growth among the Pacific Island countries is their remoteness. That is, the cost of transportation between countries in the region, limited labor mobility, and the large distance between markets can all severely limit economic growth. In fact, the Pacific has some of the most remote countries in the world; more so than those of the Caribbean (World Bank, 2009).

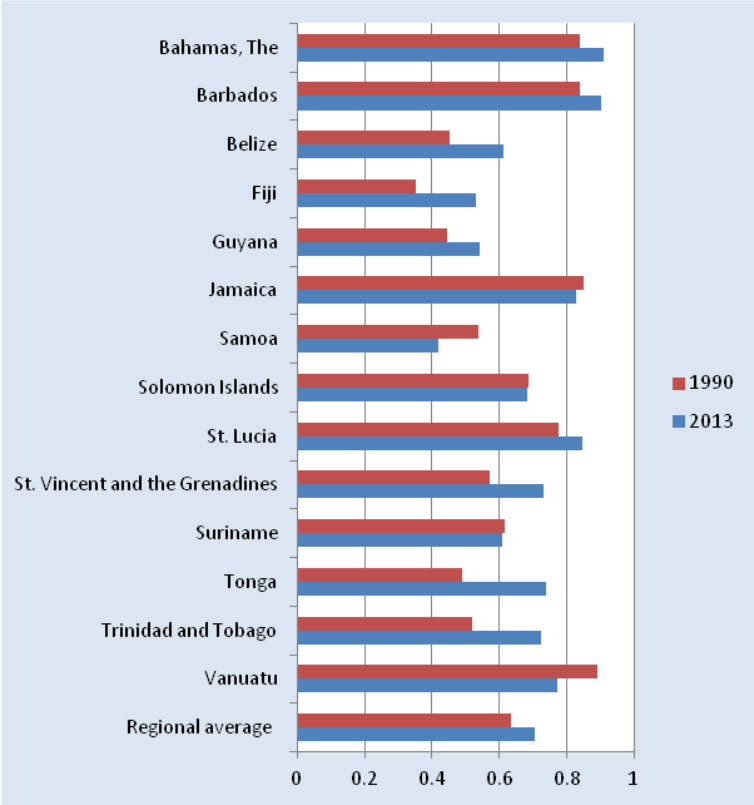
These development challenges are related to gender inequality in both regions. In keeping with global trends female labor force participation is lower than that for males, although the gap has fallen over time (Figure 1). That said, even with greater female labor force participation, the gender wage gap remains a problem across the Pacific Island countries (Pacific Islands Forum Secretariat, 2013) and is particularly acute among men and women with low skill levels and education (World Bank, 2012). Similarly, in the Caribbean men have higher average earnings than women, ranging from US$22,779 for men and US$14,850 for women in Barbados, to US$8,882 (men) and US$5,338 (women) in Jamaica (Hausman et al., 2013).

Another area with sizeable gender inequality is political representation. The Pacific Island countries have some of the lowest levels of female representation in the world; several countries have no female representation in their national legislatures (Pacific Islands Forum Secretariat, 2013). Timor-Leste is an exception. Alternatively, in the Caribbean, recent trends suggest that in terms of political representation women are approaching the so-called 30 percent critical mass marker, albeit at the local government level (Reddock, 2004).

With the support of civil society groups, governments have responded to these challenges in several ways. All countries have agreed to international conventions such as CEDAW, and have passed various legislation to promote gender equality. Within the last six years, several Pacific Island governments have passed revised or new legislation to prevent and protect victims of domestic violence. Other areas in which Pacific Island governments have responded include raising the minimum wage which would primarily benefit women in low-income jobs, introducing paid maternity leave, and one country (Solomon Islands) introduced a bill in 2014 that requires political parties to ensure that women make up at least 10 percent of their candidates (Secretariat of the Pacific Community, 2015a). In terms of broader efforts at incorporating gender into public policies and programs, to date few Pacific Island countries have a national gender policy, which would set out government objectives. Some of the exceptions include Fiji (2014), Samoa (2010), Tonga (revised 2014), Tuvalu (revised 2014), and Vanuatu (2014) (Secretariat of the Pacific Community, 2015).

[3] Table 2 notes the typically low PEFA scores of the regions.

Figure 1. Labor Force Participation Rate, Ages 15-64 (Female to male ratio)

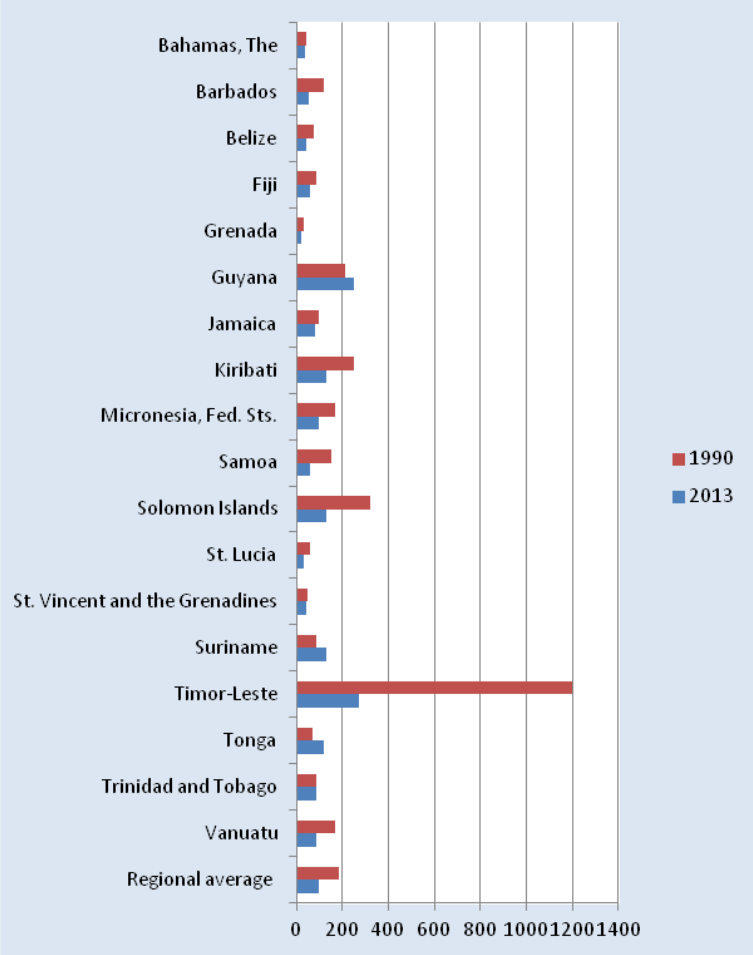


Sources: World Bank, World Development Indicators database; and IMF staff estimates.

In the Caribbean, there has been progress in improving legislation related to gender equality. The legislative responses included laws to recognize the inheritance and other rights of women in unions other than marriage (i.e., common law unions) and laws to address domestic violence. A smaller set of countries have also drafted national gender policies. This includes Dominica, Jamaica, Belize, Cayman Islands, and the British Virgin Islands (Hosein and Parpart, 2014). Some of the identified policy priorities include those on gender-based violence, leadership and political representation, employee rights, and access to health and reproductive services. Figure 2 illustrates accomplishments made in maternal mortality, over the last two decades.

In summary, the countries of the Caribbean and Pacific Islands have made considerable progress in terms of economic development and gender equality over the last two decades. However, significant challenges remain, which require innovative and inclusive responses to policy, and more so within the current fiscal and macroeconomic context. Gender budgeting provides an important opportunity to incorporate policies that are sensitive to the needs of different segments of the population into the macroeconomic framework. Gender budgeting has been called for in numerous national gender policies in the Pacific Island countries and the Caribbean. However, only a few governments have attempted some form of gender budgeting. In the following sections we examine in greater detail examples of such initiatives.

Figure 2. Maternal Mortality Ratio
(Modeled estimate, per 100,000 live births)



Sources: World Bank, World Development Indicators database; and IMF staff estimates.

III. Gender Budgeting Country Experiences: Timor-Leste

A. Overview[4]

The Democratic Republic of Timor-Leste is a newly independent state that has taken significant steps towards gender budgeting as an important tool in achieving inclusive economic development. Despite a long history of political turmoil, Timor-Leste has made remarkable progress in building its economy since regaining independence in 2002 (IMF, 2014b). The economy has grown rapidly in recent years, averaging almost 9 percent per year since 2010 (World Bank, 2015). This growth is primarily due to the country's large reserves of oil and gas

[4] Appendix A provides a data template on key aspects of the Timor-Leste initiative.

in the Timor Sea. In fact, Timor-Leste earns most of its revenue from oil, being the second most oil-dependent nation in the world.[5] It has been cautioned that this extreme dependence on oil may hamper the economy going forward if the country does not diversify its economic base (Arbulu, 2012). However, despite the growth in GDP, there remains high unemployment and persistent poverty. In 2014, GNI per capita (PPP) was US$5,680. Among a population of approximately 1.2 million in 2014, an estimated 50 percent was living below the national poverty line,[6] with rural poverty being particularly severe (World Bank, 2015).

As a newly democratic state, Timor-Leste has made significant efforts to establish sound governance structures and strengthen its institutional frameworks. Successive governments have made strong commitments to good governance and upholding the rights of its citizens. However, much more remains to be done. Transparency International ranked Timor-Leste 133 out of 175 countries on the Corruption Perceptions Index (2014). The country also received low marks for transparency, with a score of 36 for budget openness in 2012. The weak institutional capacity of the government has been attributed to a lack of skilled bureaucrats and inadequate administrative procedures (Costa, Sharp and Elson, 2009).

A legacy of gender inequality tends to be pervasive in conflict-affected states (Holmes and Slater, 2014). In Timor-Leste, women are disadvantaged in many areas–education, employment and health being among the most serious. In a vicious cycle, this leads to other problems such as vulnerability to gender-based violence and human trafficking. Studies report that some 38 percent of women have experienced physical violence during their adult lives (Secretary of State for the Promotion of Equality, 2014). The Timorese government has taken some affirmative steps to correct the wide gender inequalities, however, significant disparities remain. For example, women's literacy rates are consistently lower than men's, especially in rural areas (Costa, Sharp and Elson, 2009). While gross school enrollments are low for boys and girls, female enrollment rates decline significantly at the secondary and tertiary levels. In the area of employment, the female labor force participation rate of 26.9 percent in 2010 was less than half that of males (56.2 percent) (Secretary of State for Vocational Training and Employment, 2010). Furthermore, women were typically employed in lower occupational ranks, receiving lower salaries, fewer benefits and opportunities to advance professionally (Costa, Sharp and Elson, 2009). With respect to health, limited facilities and skilled birth attendants cause the maternal mortality rate to be amongst the highest in the world at between 140 and 500 per 100,000 live births (World Health Organization 2013 estimate).

Nevertheless, Timor-Leste's commitment to promoting gender equality has had some positive achievements over the years. Timor-Leste has one of the highest proportions of female parliamentarians in the world, with 38 percent of seats in the National Parliament in the July

[5] In 2002, oil and gas income represented 3 percent of GNI, by 2006 its share increased to 58 percent (Costa, Sharp and Elson, 2009). Revenue from petroleum peaked at 71 percent of GDP in 2012. It was projected to decline to 53 percent of GDP in 2015 (IMF, 2014b).

[6] This was a 2007 estimate. Poverty assessments are approximate given the lack of recent data.

2012 elections won by women.[7] The Government also enacted a law and a national action plan against domestic violence in order to combat the pervasive gender-based violence in the society. Still, it has been observed that women's strong representation in Parliament does not necessarily translate into strong influence in decision-making, as voting is done along hierarchical and party lines (Costa, Sharp and Elson, 2009). Additionally, institutional problems which lead to weak implementation of laws means that more effort is required to effectively implement the Law Against Domestic Violence (Secretary of State for the Promotion of Equality, 2014). Given the stark gender disparities, proponents of an economic growth model that advances the well-being of everyone advocate gender budgeting as one strategy that can reduce inequality and accelerate development in Timor-Leste.

B. Background to Gender Budgeting in Timor-Leste

As a critical part of nation-building, the Timor-Leste government placed considerable emphasis on women's rights and gender equality. These principles were incorporated into the Constitution and embedded in the National Development Plan for 2002-2007, and more recently in the Strategic Development Plan 2011-2030. The Timorese Government also signed on to several international conventions which advocated women's rights and equality. In 2003, it ratified the Convention for the Elimination of All Forms of Discrimination Against Women (CEDAW). CEDAW requires that the government be accountable for its actions in addressing gender issues across the full spectrum of social, economic and environmental sectors. Timor-Leste is also a signatory to the Beijing Declaration and Platform for Action and the Millennium Development Goals (MDGs).

Against the backdrop of these international commitments, Timor-Leste adopted gender mainstreaming as the primary approach to promoting equality between men and women. Gender budgeting was embraced as a key strategy to integrating gender into the policy process as a standard procedure. Within this context, gender budgeting was adopted by the Timorese Government in July 2009 with a mandate to ensure that gender equality was taken into account in the budget process. This involved ensuring that commitments for the promotion of gender equality translated into action in annual plans and budgets of the government and state-funded institutions (Secretary of State for the Promotion of Equality, 2014).

In the initial implementation, the gender budgeting initiatives focused on fiscal issues within the context of rights-based goals such as women's equality, women's economic empowerment, poverty reduction, eliminating gender-based violence, enhancing women in decision making, education, and health. Among the MDGs, gender budgeting was regarded as an essential tool in

[7] This achievement was facilitated by legislating a quota system in Parliamentary elections requiring at least one woman for every three candidates on political party candidate lists (Secretary of State for the Promotion of Equality, 2014). With 38 percent of Parliament currently composed of female members, Timor-Leste has achieved its Millennium Development Goal target of 35 percent women in Parliament. However, at the local government level, females are still underrepresented. In 2010, there was only one female governor in a sub-district and none in the districts. Furthermore, only three percent were suco chiefs (Japan International Cooperation Agency, 2011).

achieving goals 1, 3 and 5: reducing poverty, empowering women, and improving maternal health (UN Women, n.d.). The gender mainstreaming flag areas of education, health, justice, agriculture and finance served as the initial focus sectors for gender budgeting. However, directives from the government urged all ministries and state secretariats to take gender equality considerations into account during the budgeting process. To date, the emphasis of gender budgeting in Timor-Leste has been on spending outlined in the annual action plan that informs the budget of each ministry. A tax or revenue dimension has not yet been developed. Some progress has been made in compiling appropriate sex-disaggregated data to better inform gender-sensitive policies.

C. Specific Gender Budgeting Initiatives

Timor-Leste has engaged in a range of gender budgeting activities, largely supported by donor partners. Initial efforts concerned establishing an institutional framework for undertaking gender budgeting; raising awareness of the importance of integrating gender into policies, programs and budgets; and improving the technical capacity to conduct gender budgeting analyses by providing training opportunities for government officials and members of civil society organizations. Most recently, the focus has been on incorporating gender issues into the Annual Action Plans (AAPs) of ministries and state institutions, with the ultimate aim of translating planning into programming and budgets.

Legal basis for gender budgeting

In Timor-Leste, the Constitution may be regarded as the first legal basis in support of gender budgeting. According to the National Women's Machinery, "the Constitution provides the mandate for action on gender issues across all sectors" (Secretary of State for the Promotion of Equality, 2014). It calls not only for equality between women and men in all areas of family, political, economic, social and cultural life (Article 17), but also for non-discrimination on various grounds, including gender (Article 16) (Government of Timor-Leste, 2002).

Additionally, the government of Timor-Leste adopted three resolutions to ensure that gender perspectives were integrated into the operations of the country's governing institutions. First, in 2002, the government established a specific office to advance women's affairs. The Office of the Advisor on the Promotion of Equality was responsible for leading the gender mainstreaming efforts of the country as the main National Women's Machinery. Its mandate was significantly expanded in 2008 with the establishment of the Secretary of State for the Promotion of Equality (SEPI). Decree-Law No. 16/2008 instituted SEPI as a legal agency and as a central government body. In this new capacity, it was given increased responsibilities to promote and monitor the introduction of gender budgeting among government agencies. Second, the Timorese government introduced gender budgeting on July 14, 2009 through a parliamentary resolution (No 28/II). This called on all parliamentary committees to use and promote gender budgeting instruments and methods, and established a parliamentary process, assigning roles to government, non-government organizations and donors. Gender budgeting was again endorsed

by the National Parliament in 2010 through the adoption of the Parliamentary Resolution N°12/2010 published on the 19th of May 2010 on the preparation of a budget. Third, in August 2011, the Gender Working Groups Resolution No 27/2011 was adopted to enjoin all line ministries and state secretariats to constitute gender working groups in districts consisting of senior officials responsible for decision-making and budget implementation. The resolution established national gender working groups at both the state and district levels.

In addition, specific sections on gender equality known as gender statements were included in the 2008, 2009, and 2010 budget documents. Costa, Sharp and Austen (2009) argue that these gender statements provided the pillar for the gender budgeting institutional framework. Even though the practice of including gender statements in the budget documents was discontinued after 2010, the Ministry of Finance continues to issue a budget circular requiring ministries and secretaries of state to integrate gender considerations into their annual action plans and budgets. The 2015 State Budget highlighted the following gender-related considerations:

"The programme of the fifth government commits gender equality and nutrition for children as the MDG objective which needs to be given attention from all. Therefore each Line Ministry and State Institution needs to "discriminate" in their submission, to allocate budget for gender activities and programmes for children. Gender activities need discrimination following the guidelines of the Secretary of State; for activities and programmes related to children, it is the relevant ministries' responsibility. To achieve this compromise, it is requested to the relevant ministries and agencies to identify the strategic areas and ensure budget allocations are adequate to reach the objectives set."
(English Summary of the 2015 State Budget Circular, Ministry of Finance, Timor-Leste).

The State Budget Circular was supported by the Prime Minister's guidelines for annual planning, which also required that a gender perspective and equal opportunities be considered (Budlender, 2015). More detailed guidelines and sectoral checklists, prepared by the National Women's Machinery were intended to assist government agencies in complying. An example of the gender checklist for the Justice sector is provided in Box 1.

A form of "Gender Statement" was included in the 2016 Budget, highlighting Timor-Leste's progress in gender equality to date and reaffirming the government's commitment to reform:

"Timor-Leste has achieved all targets under Goal 3 'Promote Gender Equality and Empower Women'. It has surpassed the targets set for ratios of girls to boys in primary, presecondary and secondary school, setting an example for gender equity in education, an achievement few other developing countries can claim. The Government is putting in place important measures to encourage the role of women in the private sector, and subject to meeting certain standards, businesses operated by women are given preferential treatment in Government procurement. Between 2010 and 2014, 1,600 businesses run by women have been registered with the Institute

Box 1: Gender Mainstreaming and Gender Responsive Budgeting: Draft Checklist for Gender Sensitive Planning and Budgeting of State Annual Action Plans and Budgeting	
GENDER MAINSTREAMING AND GENDER RESPONSIVE BUDGETING IN JUSTICE SECTOR	**YES/NO**
1. Has a gender analysis of the sector been conducted to understand women and men's different needs, problems, in the sector? (please see annex 2) 2. Have the international agreements been taken into account before planning (MDG, Beijing Platform for action, and CEDAW Concluding observations Dili Comprimisu, and National Parliament Resolution on GRB, fifth government programmer's gender commitments)? (If you don't have gender analysis) (please see annex 1 concluding observations) 3. Check sex- disaggregate data at all levels for outcome and output, targets and indicators (please see annex 2) 4. Have you considered including activities to review policies, laws, or implement laws towards the promotion of gender equality? 5. Have you considered including activities to increase access to justice for women, such as legal aid services, dissemination of laws in local languages and legal literacy programmes. 6. Have you considered including specific activities for the implementation of the Law Against Domestic Violence (LADV)? Have you considered allocating a budget for the implementation of LADV, and its National Action Plan? 7. Have you considered including activities to mainstream gender in your Ministry: for instance to conduct an institutional gender assessment of the Ministry, to develop a gender policy, to develop guidelines for planning and budgeting, gender mainstreaming, gender responsive budgeting. (please see annex 2) 8. Have you considered conducting a long term capacity building programme for the staff on women's human rights, CEDAW, gender, gender responsive planning, budgeting, and gender sensitive legal drafting? 9. Have you considered to include activities in order to mainstream gender in the curriculum of the Legal training center 10. Have you considered developing feedback mechanisms from women to monitor participation and impact on a regular basis and include it as part of your plan? Could you please check how much budget your Ministry has allocated for gender related activities?	

Source: UN Women, Timor-Leste.

for Business Support (IADE) and received training and assistance on planning, preparing credit proposals and improved market linkages. The Government is committed to further reforms … to improve gender equality. Key activities include: running an advocacy campaign to increase awareness of gender responsive laws and policies and establishing a district female congress" (Timor-Leste State Budget 2016, Book 1, p. 39).

Institutionalization of gender budgeting

The integration of gender in Annual Action Plans (AAPs) can be regarded as the centerpiece of the gender budgeting framework in Timor-Leste (UN Women, 2015a). AAPs are a central document in the budget process of all ministries and state institutions and must be approved by the Ministry of Finance and the recently established Planning, Monitoring and Evaluation Unit (Decree Law, June 2015). Specific to gender budgeting, the expanded role of the National Women's Machinery requires it to review the Annual Action Plans of government institutions and provide guidelines for inclusion of gender issues.

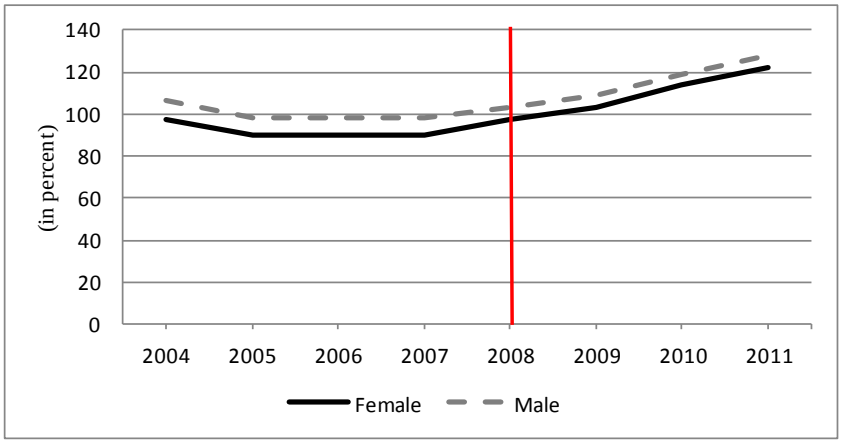
Institutionalizing gender budgeting through AAPs has had some success. It was noted that the number of ministries and state institutions that included provisions and actions related to gender equality in their AAPs doubled from 14 to 28 between 2013 and 2014. Moreover, there was noticeable improvement in the quality of gender equality measures and actions incorporated into the AAPs (UN Women, 2015a). Some examples of gender-related sections in AAPs include:

- The Secretary of State for Vocational Training and Employment planned to promote gender equality in its programs. It intended to identify young people (male and female) for training in producing and sewing local products for the hospitality industry. It also had plans to develop a national skills strategy from a gender perspective.
- The Ministry of Tourism, Commerce and Industry intended to create new industrial enterprises and training opportunities for women.
- The Ministry of Defense and Security planned workshops to raise awareness about mechanisms for defending rights, including the issue of women's access to justice and legal assistance. There was special emphasis in ensuring gender balance in attendees.
- The Ministry of Education planned to increase access for girls and women to all education levels. Plans included gender-awareness training, implementing gender-friendly curriculum and teaching practices, and designing a scholarship system for women to participate in Technical and Higher Education.
- Several ministries included specific gender targets for recruitment and training of staff, for example, Ministry of Foreign Affairs and Ministry of Tourism.
- Secretary of State for Youth and Sport systematically targeted 50 percent girls and women in their activities.

In the earliest introduction of gender budgeting in Timor-Leste, the focus was on specific sectors. These included the Ministries of Finance, Health, Education, Agriculture, Justice and Social Services. The education and agricultural ministries, in particular, have made significant progress in integrating gender considerations into their policymaking and programming framework. In 2008, the Ministry of Education set up a gender unit and assigned three gender working groups. A specific gender budgeting exercise to assess how government expenditure could be better

targeted to meet the educational needs of girls and boys and reduce gender gaps in school attendance was undertaken by external consultants. The analysis involved comparing the population shares of rural and urban boys and girls, their school attendance, and budgetary data to identify the share of educational expenditure on different groups of children (Austen, Costa, Sharp and Elson, 2013). The study found that government spending on rural girls at presecondary and secondary school levels was particularly low in relation to their population share. The findings from this gender analysis helped to inform the Ministry of Education in developing a social inclusion policy to address the gender gaps. The policy provides an implementation framework for existing and future initiatives that promote the right to education for marginalized groups, including girls, children in rural areas, and children with a disability (Asian Development Bank, 2014a). Data on primary school enrollments show an increase in gross enrollment rates since the mid-2000s, with a slight narrowing of the gap between males and females since 2008, when gender budgeting was first implemented (Figure 3)

Figure 3. Timor-Leste: Gross Primary Enrollment[1]



Sources: World Bank, World Development Indicators database; and IMF staff estimates.
Note: The vertical line indicates the start of gender budgeting in the education sector in 2008.
[1]/ In some countries, the female and male gross enrollment rate is over 100 percent, suggesting that there are grade repeaters or late or early enrollments. For more information, please refer to: https://datahelpdesk.worldbank.org/knowledgebase/articles/114955-how-can-gross-school-enrollment-ratios-be-over-100.

The Ministry of Agriculture and Fisheries was highlighted in the Beijing + 20 Review of Timor-Leste as having made significant progress in integrating gender considerations into its policymaking framework. Specifically, it was noted that the Ministry had

- Developed a gender policy;
- Appointed gender working groups at the national and district levels to implement gender-specific strategies and women focused activities;
- Revised its National Policy of Food and Nutrition strategy to ensure that intervention programs included gender considerations; and

- Assigned extension agents at the district level, with special attention given to women.

Complementing the progress, in July 2009, an Inter-Ministerial Commission for Rural Development was formed. Its responsibilities involved the monitoring of sex-disaggregated data and gender equity issues within the Strategic Framework for Rural Development 2010-2020 (SEPI, 2014). Prior to this initiative, in 2008 the National Women's Machinery initiated a Women's Economic Empowerment Program for rural women. The program, part of the MDG Fund Joint Project, provided training and cash transfers to support women's groups in rural areas to start and grow small businesses. The program transferred approximately US$350,000 between 2008 and 2011. Monitoring reports show that some 77 percent of the groups of women receiving assistance have successfully continued to operate their businesses (SEPI, 2014).

Addressing gender-based violence is another important area that provides evidence of progress in gender budgeting in Timor-Leste. In 2010, the Law Against Domestic Violence (No. 7/2010) was proclaimed and in 2012, the National Action Plan of Gender-Based Violence was adopted. This plan represented Timor-Leste's first multi-sectoral approach to addressing gender-based violence, comprising the education, social services, justice, security and health sectors (Asian Development Bank, 2014a). Gender budgeting analysis was used to cost the National Action Plan, with more than $7 million budgeted by key ministries over the 2012-2014 period.

D. Support for Gender Budgeting

Successive governments have been keen to voice support for gender equality in Timor-Leste. This has assisted efforts towards wide-scale integration of gender equality considerations in national policy under gender mainstreaming and gender budgeting. However, actual implementation of gender-sensitive policies is heavily donor-driven, with initiatives often coming to a halt when external funding ceases. Nevertheless, the fact that the government remains receptive to ideas of intentionally incorporating gender allows international donor agencies, such as UN Women, to continue to engage public officials and civil society in trying to bring about sustainable implementation of gender budgeting. This section summarizes support for gender budgeting in Timor-Leste from various sources.

Executive/political level

The Government's commitment to gender budgeting as a part of its gender mainstreaming strategy was outlined in the Gender Statements in the 2008, 2009, and 2010 budget documents. Costa, Sharp and Austen (2009) argue that these statements provided the pillar for the institutional framework for gender budgeting in Timor-Leste. The 2008 Gender Statement indicated that the government, through the National Women's Machinery, would develop an "integrated Whole of State policy for Women in 2008" and that the government intended to initiate a gender approach to the formulation of the second National Development Plan and for the 2009 budget (Timor-Leste Ministry of Finance, 2008). These sentiments were further reinforced in the 2009 and 2010 budget documents within the Gender and Culture Statement.

The 2010 Statement indicated progress made, highlighting that the Government had intensified its gender approach to the formulation of Ministry Annual Action Plans.

The national women's machinery

The Secretary of State for the Support and Socio-Economical Promotion of Women (SEM) (formerly, the Secretary of State for the Promotion of Equality, SEPI) is responsible for leading the efforts to integrate a gender approach in policymaking, and by extension gender budgeting. According to the five-year strategic plan (2012-2017) of SEM, the Office has responsibility to advocate for gender responsive policies and laws; make institutions gender sensitive through gender mainstreaming in policies, programs, processes and budgets; raise the level of gender awareness among stakeholders and the general public in order to raise public support for gender equality promotion; and empower women through cash transfers to women's groups (Asian Development Bank, 2014a).

More specifically, its gender budgeting functions are channeled through gender working groups established in government ministries and agencies at the national and district levels. These have been credited with increasing inclusion of gender priorities in Ministerial Annual Action Plans and budgets (Secretary of State for the Promotion of Equality, 2014). In 2012, SEM's ability to advocate for gender budgeting was strengthened by its inclusion on the Budget Review Committee. Being on the committee allowed SEM to offer a gender perspective on the budget process at the highest level and gave more weight to SEM's monitoring and interventions. More recently, in May 2014 SEM, along with the Ministry of Finance, received capacity support in the form of in-house gender experts funded by international donors. These gender advisers were able to offer real-time support in response to requests. They have been credited with helping SEM to influence the integration of gender into the AAP process (UN Women, 2015a).

The National Parliament

The National Parliament also plays an important role in gender budgeting. The push for a legal basis for gender budgeting in Timor-Leste in 2009 came from the National Parliament, led mainly by the Women's Caucus (Costa, Sharp and Elson, 2009). The formation of a caucus of female members of Parliament to provide a united front on gender equality issues has been hailed as a major achievement for the young Timorese democracy (Asian Development Bank, 2014a). An important resource available to all members of Parliament is the Center for Capacity Building and Information on Gender Equality, which was established to assist national parliamentarians to incorporate gender equality issues in their work. The Center provides information services and training for elected officials and their staff to help them understand and address gender-related issues in policy making. In 2010, the Group of Women Parliamentarians, working along with members of civil society and SEM, secured additional funding for the Ministry of Agriculture's gender budget.

International donors

The introduction of gender budgeting in Timor-Leste has benefited greatly from development partners that have worked extensively with government and civil society to promote awareness of gender mainstreaming and to build capacity in gender budgeting analysis. Donor agencies such as the Asian Development Bank, UNDP, UN Women, UNCDF, World Bank and the Governments of Australia, New Zealand, Norway, Sweden, Spain, Ireland, as well as the European Union, have offered development assistance.

Between 2008 and 2012, the MDG-Fund Joint Program was particularly successful in promoting gender budgeting in Timor-Leste. Among its broad goals, the Joint Program "supported government efforts to protect women from violence and economic hardship and ensure their equal access to justice by assisting in the formulation of legislation and gender-sensitive budgeting, building capacity to prevent human trafficking, and improving services for victims of violence" (MDG Fund, n.d.). In addition to supporting the adoption of a gender budgeting framework, the Joint Program was instrumental in bringing about the Law Against Domestic Violence (passed in June 2010). The Joint Program also supported the development of the National Action Plans on Gender-Based Violence and Human Trafficking.

Since 2014, the Government of Norway has been instrumental in reviving gender budgeting efforts through funding for the program "Institutional Strengthening for Gender Equality and Women's Empowerment in Timor-Leste."

Civil society

Timor-Leste has a very active civil society which has played a key role in advocating for gender budgeting. Formal mechanisms have been established at the Ministerial level and within the national women's machinery for inclusion of the views of civil society. In addition, various international development agencies, such as UN Women, UNFPA and UNICEF, often partner with the civil society groups to mobilize resources and assist with capacity building. In August 2010, women's rights organizations started a campaign to actively lobby the government to ensure all future budgets were gender responsive. More recently, the Norway Project has funded the Gender Responsive Budget Working Group of the Civil Society. This group, for four years, has undertaken an independent gender review of the Annual Action Plans and State Budget, and has submitted its recommendations to Parliament (UN Women, 2015a).

Consultative process

The ability by the Timorese government to raise awareness of incorporating gender issues into policymaking and get widespread support for gender budgeting was aided by participatory

national consultations and extensive media campaigns. The concerns of women/girls and other marginalized groups were taken into account through the participation of civil society groups, or more formally through the meetings of the National Women's Congress. Held approximately every four years, this congress is a key mechanism for the gender and development community to engage with Timorese women and establish priorities for the future.[8]

To commemorate International Women's Day on March 8, 2008 an agreement was signed by various stakeholders from the Government, National Parliament, and civil society to reiterate their commitment to work together to implement gender budgeting. The declaration, referred to as the Dili Commitment, pledged action towards introducing gender budgeting, eliminating violence against women and girls, promoting equal access to land and resources, and developing gender-sensitive policies in key areas such as health and education (Asian Development Bank, 2014a).

E. Assessment of Gender Budgeting

A 2011 assessment of gender budgeting commissioned by the National Women's Machinery found that "much progress had been made by SEPI and partners to establish mechanisms for gender responsive budgeting, raise awareness of its value, and train stakeholders in what is involved" (Secretary of State for the Promotion of Equality, 2014). However, the report identified more than 15 challenges and gaps in capacity related to the structure of the budget system, confusion about roles and responsibilities, a lack of coordination, and the limited resources and capacity of organizations involved. With respect to the budget system, the structure of the State Budget and the ability to transfer allocations between different line items made it difficult to track whether spending was gender-related.

In the same vein, while significant work has been done on incorporating gender into Annual Action Plans, more needs to be done to move from planning to budgeting. It has been noted that while AAPs represent a potentially strategic entry point for gender budgeting, the current AAP format does not allow for in-depth analysis. It is more of a narrative statement, without a corresponding description of activities or budget allocations (UN Women, 2015a). Plans are underway to change the format of the budget from line-based to performance-based, whereby planned activities can be better linked to budgets and spending. In this regard, a new law (Decree Law, June 2015) has potentially positive implications for gender budgeting in Timor-Leste. Under the law, each ministry and secretary of state is required to have the programs and activities outlined in their AAPs reviewed by the Ministry of Finance and the newly established Unit of Planning, Monitoring and Evaluation. The Ministry of Finance will verify the coherence between AAP, the Budget, and the tangible results of proposed programs and activities.

[8] At each meeting, the National Women's Congress develops a Platform for Action that has the potential to be used as a monitoring tool for the implementation of gender equality, but which has not received much attention from the government (UN Women Timor-Leste, 2015).

Another challenge preventing the effective implementation of gender budgeting in Timor-Leste is the need for quality data and information (Secretary of State for the Promotion of Equality, 2014). Limited availability of sex disaggregated data makes it nearly impossible to track the implementation of programs mentioned in the AAPs. Recently, UN Women negotiated with the General Directorate of Statistics to enhance the 2015 National Census by obtaining accurate data that consider women's realities (UN Women, 2015a).

F. Lessons Learned

Timor-Leste is the only country in the groups of countries covered here that has had sustained engagement with gender budgeting efforts, albeit with varying levels of success. Given its history as a conflict-affected, newly independent state, gender budgeting in Timor-Leste has been focused on substantive areas of relevance to a country with its developmental needs. A number of lessons can be learned from achievements in gender budgeting in the Timor-Leste experience.

- High-level political support was instrumental to the sustainability of gender budgeting efforts in Timor-Leste. Each successive administration integrated gender equity considerations into their national programs. In addition, successive Prime Ministers (Gusmao then Araujo) were vocal champions of gender equality. There was also strong support from the National Parliament which pushed through the legal framework to legitimize gender budgeting.
- There was consonance with national development goals. The gender budgeting efforts, while funded by international donors, were consistent with national development policies (the National Development Plan 2002-2007, and the Strategic Development Plan 2011-2030), which gave the government a feeling of ownership of the program.
- The early institutionalization of gender budgeting was important to the sustainability of the process. The 2009 Parliamentary Resolution gave an early legal basis to gender budgeting. The Gender Statements that accompanied the State Budget documents, and later, the Budget Circulars from the Ministry of Finance, added to this legitimacy.
- The institutionalization of gender budgeting through the Annual Action Plans, arguably the centerpiece of the gender budgeting framework, presented a strategic approach to operationalizing gender budgeting in line ministries and state secretariats. The more recent gender budgeting initiatives have been a part of broader scale programs with multiple objectives in the area of gender equality and women's development. This provides the opportunity for gender budgeting to be applied across multiple sectors, thus increasing its influence. Notable achievements include the Ministry of Education's National Social Inclusion Policy; the National Policy on Gender-Based Violence; and the Ministry of Agriculture's National Policy of Food and Nutrition.

IV. The Caribbean

A. Overview

The majority of Caribbean countries did not have what would be judged a well-developed gender budgeting initiative. However, all of the countries were signatories to CEDAW and other international conventions requiring that gender issues be taken into account in national policies and programming. This stipulation was mainly fulfilled by governments incorporating provisions for gender under social sector expenditure and programming.

To this extent, several initiatives targeted at gender equality were implemented, including the establishment of Gender Bureaus and increased social protection spending, which is discussed in more detail below. However, mainstreaming gender into national policy has not been a priority for the majority of states. In some countries, the general sentiment was that the budget was gender neutral and significant steps to address gender issues were already being taken through social programs. Nevertheless, several Caribbean countries have entertained the idea of gender budgeting as a tool for monitoring program spending and have engaged in various instances of training in gender budgeting–mostly driven by international donor support. The impact of this training, however, is not clear as the initiatives were not sustained. Recently, there has been a renewed push by donor partners to have gender mainstreamed into national policies, programs and budgets. This has led to announcements of new gender budgeting initiatives in the Eastern Caribbean countries, Trinidad and Tobago, and Suriname.

B. History of Gender Budget Initiatives

The earliest gender budget initiative in the Caribbean took place in Barbados, as part of the first Commonwealth Secretariat Gender Budget Initiative in the late 1990s. The pilot took the form of a training seminar for government officials from different ministries. The training required participating ministries to conduct gender-responsive analyses of their budgets, which included examining expenditure on targeted programs, expenditure on government employees, and general expenditure (Dalrymple, 1999). However, the initiative did not progress beyond the pilot without further political support. Some 14 years later the official report on Bejing + 20 notes that gender budgeting remains an important need in the government (Government of Barbados, 2014).

St. Kitts and Nevis also received support from the Commonwealth Secretariat in the late 1990s to pilot a gender budget exercise through the Bureau of Women's Affairs. The initiative was meant to target the Ministries of Finance and Agriculture. However, in this case the initiative did not take place as there was insufficient support among some public sector officials; they felt that much work was already being done to promote gender equality (Caribbean Development Bank,

2014). For example, it was noted that gender provisions were incorporated into social sector spending disbursed as cash grants. However, the Commonwealth Secretariat did manage to implement a Gender Management System program that was credited with bringing about a six-fold increase in funding for the gender development program of the Ministry of Community and Social Development and Gender Affairs (Women's Budget Group, 2011).

Since 2013, there has been a new wave of gender budgeting activity in the Caribbean. In Trinidad and Tobago, the Minister of Finance announced in the 2014 Budget Statement that the Government would be developing guidelines to institutionalize gender budgeting in government ministries as part of a gender mainstreaming strategy (Government of Trinidad and Tobago, 2014a). This gender mainstreaming initiative was led by the Ministry of Gender, Youth and Child Development in collaboration with the Commonwealth Secretariat. Gender budgeting activities included a three-day capacity building workshop for public policy and planning officials in March 2012, the preparation of a gender budgeting toolkit tailored to Trinidad and Tobago, and the formulation of a three-year action plan for institutionalizing gender budgeting in all government agencies and Ministries. The plan, which was completed in August 2014, was to start in fiscal year 2014/15 (Government of Trinidad and Tobago, 2014b). However, nothing was actually implemented and there has been no follow up and no further mention of gender or gender budgeting was made in the 2015 or 2016 Budget Statements. This could partly be explained by ministerial changes during that period and a subsequent change of government in 2015. It remains to be seen whether the new administration will take up the action plan.

Several new, potentially promising, initiatives are currently underway in the Eastern Caribbean. In May 2015, UN Women, UNICEF, and the OECS Commission organized a regional workshop on child and gender responsive budgeting for budget directors and senior public officers of the social transformation ministries from the Eastern Caribbean states and the British overseas territories (UN Women, 2015b).[9] The workshop is part of a joint initiative amongst UN Women, the OECS Commission and Government Counterparts for the period 2014–2016 to integrate child and gender sensitivity into ongoing social protection reform (UNICEF, 2015). The objective of the workshop was to increase the knowledge of relevant policy makers and social development practitioners to ensure the financing of child and gender related policies and programs in social protection. Other planned activities under the joint initiative include the development of a gender and child responsive budgeting manual, tailored to the Eastern Caribbean Area and Caribbean Overseas Territories.

Another promising initiative is underway in St. Vincent and the Grenadines, which has been taking steps to mainstream gender into macroeconomic planning. According to the Beijing + 20 report, the Ministry of Finance in partnership with the Eastern Caribbean Economic Management Program has embarked on a gender mainstreaming initiative to integrate gender into macroeconomic planning. The activities have included the collection of sex-disaggregated

[9] The member countries of the OECS include Antigua and Barbuda, Dominica, Grenada, St. Kitts and Nevis, St. Lucia, and St. Vincent and the Grenadines.

economic data; review of relevant legislation, and training in gender budgeting (Government of St. Vincent, 2014). In addition to the work done by Economic Management Program, the Gender Affairs Division worked with the Ministry of Finance to develop guidelines and indicators for gender budgeting.

C. Social Protection Programs in the Caribbean

While attempts at incorporating gender budgeting into national planning processes are still at a nascent stage in the Caribbean, addressing gender equality issues through social sector policies is actually a common theme throughout the region. For example, Trinidad and Tobago, Barbados, and Jamaica have very well developed social protection and social safety net programs that benefit poor women and children. The social sector therefore provides a strategic entry point for advancing gender budgeting in a more systematic way in the Caribbean. As noted above, UN Women and UNICEF implemented several initiatives with the aim of linking gender budgeting approaches to social protection. In 2014, a gender-sensitive Social Protection Policy Framework was adopted in Grenada and a gender-sensitive Social Development Assistance Act was adopted in St. Kitts and Nevis (UN Women, 2015c). In St. Lucia, several initiatives were undertaken including a gender-sensitive National Social Protection Policy and Strategic Action Plan, as well as a Budget and Fiscal Space Analysis for Social Protection.

In Guyana, there are several social sector programs that aim to improve gender equality and women's empowerment. Guyana's 2014 Beijing + 20 Report synthesizes the general sentiment towards gender mainstreaming in Guyana: "In general terms, budgetary allocations in Guyana are targeted towards gender equality and women's empowerment across all sectors. Government is of the view that budgetary support for social sector spending on water, health, education, housing and human services, etc., targeted at the poor and vulnerable, benefit women" (Government of Guyana, 2014). Within the context of Guyana's Poverty Reduction Strategy Program, budgetary allocations for the social sector–Health, Education, Water, Housing, Labor, Human Services and Social Security, Amerindian Affairs–assumed 34.5 percent of the 2014 national budget. Specific social protection programs targeted at females include the public assistance program, the universal old age pension, the single parent assistance program, the Women of Worth (WOW) project,[10] the universal school uniform program and the school feeding program.

In addition, the Government has stressed access to affordable shelter as a priority, assisting low-income households to acquire property. One aspect of this has been the implementation of a program to regularize squatter settlements. It has been noted that women in particular have benefited from this program, acquiring land under concessional terms. The Ministry of Housing reported that, in the last five years, 50 percent of all persons who applied and were allocated

[10] The Government of Guyana established the Women of Worth (WOW) project in 2010 in partnership with a locally owned commercial bank. The aim of the project was to facilitate women's participation in the economy by providing small business loans as start-up capital to single mothers (Government of Guyana, 2014).

government low-income house lots were women (Government of Guyana, 2014). This program has been hailed a major achievement for women's empowerment.

D. National Gender Policies in the Caribbean

A more recent trend in the Caribbean to incorporate gender-based considerations into public administration processes is the development of national gender policies. As noted earlier, five countries now have such policies: Dominica, Jamaica, Belize, Cayman Islands, and the British Virgin Islands (Hosein and Parpart, 2014).

One of the more recent examples is the National Policy on Gender Equality of Jamaica approved by the government there in 2011. It was developed through a broad consultative process over the course of seven years. The stated objectives of the policy are to reduce all forms of gender-based discrimination, strengthen institutional mechanisms to mainstream gender in all social, political, and economic institutions, and to improve the public sector's capacity to monitor gender responsive plans and programs (Bureau of Women's Affairs, 2010). In order to achieve these goals, the policy calls for specific strategies including gender-responsive budgeting.

Policies such as these highlight how gender budgeting can ultimately support the goals of gender equality, and indeed wider social and economic development. The challenge is of course to find specific and practical entry points for the incorporation of gender budgeting in planning processes. One often ignored area is taxation policy. We discuss this next.

E. Gender Equality and Tax Policies in the Caribbean

Tax regimes can have differential impacts on males and females, and in the Caribbean this is more likely to occur through indirect taxation. For example, in 2015, St. Kitts and Nevis announced the removal of a 17 percent VAT on all food, medical and funeral expenses. This provision was made in part to ease the tax burden of female-headed households (Government of St. Kitts, 2015). Alternatively, in Trinidad and Tobago, a one-year Baby Care Grant was introduced in 2014 to assist mothers; it provided TT$500/month to qualifying parents (Government of Trinidad and Tobago, 2014a). In both cases, while the differential impacts by sex may be expected there is no current analysis that offers evidence of the impacts of these types of initiatives.

While the same can be said of the gender implications of Caribbean tax policies generally, an alternative example is a study by Christie and Thakur (2015). Their research examined the case of Jamaica and the current discourse on taxation reform in that country. One proposal for reform was to reduce the number of goods that are exempted under the current VAT regime. However, because of the different patterns of consumption between female headed and male headed households, the former was more likely to face a greater tax burden as a result of this proposal (Christie and Thakur, 2015). Similar findings of differential impacts of the tax system on male

and female type households for a cross-section of developed and developing countries were reported by Grown and Valodia (2010). Such studies can help assess the potential for tax reform to be revenue neutral and help achieve gender equitable fiscal policy goals. Indeed, similar studies as that of Jamaica could be of significant benefit to other Caribbean nations. These studies would underline tax reform as a potential entry point for a broader gender budgeting program.

F. Potential for Gender Budgeting in the Caribbean

Another issue of significance in the Caribbean is what has been labeled "male marginalization" (see for example Miller, 1986). This refers to the state where young males in particular grow up through a socialization process that can make them eschew the formal education system as a means for securing a career and livelihood. This leaves them less interested in and less prepared for school than girls. This is most evident in the secondary education system (see Table 1 where the gross secondary enrollment (female to male ratio) is particular high for Caribbean countries). In fact, at the tertiary level the contrast is greater where females outnumber males by 2 to 1 in some cases. However, this presents an opportunity for gender budgeting as education budgets and programs could benefit from an assessment of the differential impacts on boys and girls, particularly where improving the educational participation and outcomes of boys is important. This could also serve to highlight that "gender" does not refer to women only, a common misconception in the region.

Drawing on the experiences of other middle-income countries can also identify other opportunities for introducing gender budgeting in the Caribbean. For example, Bolivia and Ecuador's initial experiences in gender budgeting were at the municipal level before moving to the national level (see Perez Fragoso and Rodriquez Enriquez, 2016). A similar approach could be taken in the Caribbean. Gender budgeting at this level maybe more politically feasible while also providing the opportunity to showcase its benefits, even at a small scale.

Finally, it is important to recognize that at least one part of the Caribbean has a tradition of formulating and implementing regional fiscal policy. This is the case for the Eastern Caribbean through the Organization of Eastern Caribbean States (OECS) and its related institutions. This has led to coordination around fiscal policy such as a harmonized approach to the application of VAT. Such forms of regional cooperation present an opportunity to also benefit from gender budgeting at the sub-regional and regional levels.

V. Summary and Conclusions

This report reviewed gender budgeting and related initiatives in 24 countries across the Caribbean and Pacific Islands. We noted the common development challenges that the majority of these countries face as small island developing states, but we also noted the differences between the regions in terms of socio-economic trends, political histories, and the degree of

remoteness. One area of similarity was in terms of the gender inequalities that both regions experience. This includes the gender wage gap, limited political representation by women in most countries, gender-based violence, and patriarchal norms that continue to drive these inequalities. At the same time, nongovernmental organizations, in particular, have been able to lobby and work with governments to enact policies and laws that can help reduce such inequalities.

Our analysis also pointed to how the regions have embraced and implemented gender budgeting in different ways. In the Pacific Islands, the Asian Development Bank led a major effort in the early 2000s. More recently, a broad range of organizations have supported the initiatives in Timor-Leste, which we identified as having the most advanced gender budgeting initiative among all countries reviewed here. In the Caribbean there have been no significant gender budgeting initiatives to date. At best, we documented various pilots and/or training in gender budgeting that have taken place at different periods. These have coincided with major thrusts by international development partners to promote gender budgeting in the region. The earliest was led by the Commonwealth Secretariat in the late 1990s, and the more recent by UN Women.

Apart from Timor-Leste, gender budgeting initiatives in those countries that are no longer ongoing (i.e., Fiji, Marshall Islands, Samoa) can best be described as pilot projects. How can we explain this pattern? One possibility is the relationship between gender budgeting initiatives and international development interventions. Unlike other initiatives to promote gender equality such as legislation on domestic violence or national gender policies which were often initiated by local women's movements, gender budgeting initiatives were often funded and initiated by international actors in the Caribbean and Pacific. That does not mean they had no local support, instead they often resulted from a partnership with an international development agency and a local nongovernmental organization (again a relationship typical of international development). An example of this was the gender budgeting pilot in the Marshall Islands where the ADB and its consultants partnered with the local nongovernmental organization, WUTMI, and the government to implement the pilot.

For other countries with some gender budgeting related experience, we noted that these were primarily in the form of capacity building projects which also included objectives to raise awareness about gender budgeting in selected countries. A final set of countries had no real gender budgeting experience of note but did have several other experiences in promoting gender equality including the adoption of national gender policies, passage of legislation, and other programs.

In terms of major lessons learned, we can refer to the experience of Timor-Leste in particular. There, early institutionalization of gender budgeting was important to the sustainability of the process. For example, the 2009 Parliamentary Resolution gave an early legal basis to gender budgeting while the use of Annual Action Plans allowed line ministries to incorporate gender budgeting into their operations. In addition, the Timor-Leste experience also illustrated the

benefit of applying gender budgeting across ministries and in so doing highlighted its utility for sectors outside of government agencies specifically responsible for gender. Other important factors that can support gender budgeting include high-level political support, adequate capacity building and training, and alignment with the country's larger national development goals.

Our analysis also highlighted the barriers to further implementation of gender budgeting. One comment made by a government official in in the Caribbean was that significant work was already being done to support women (Caribbean Development Bank, 2014). Similarly, a nongovernmental organization reported that the Minister of Finance in Fiji suggested that one challenge was to get more lawmakers to appreciate the importance of gender budgeting (femLINKpacific, 2013). We agree that, as with most gender equality issues, many decision-makers need to be convinced that a problem exists in the first place. This is compounded by the fact that some policies have implicit but no obvious differential impacts on men and women. Yet this is precisely the kind of role and data that gender budgeting can provide.

While there are very few examples of current gender budgeting initiatives in the countries reviewed here, there is remains a role for gender budgeting in these countries. There is no single ideal gender budgeting strategy applicable to all countries (Chakraborty, 2010) and this is more so the case given the diverse needs of the Caribbean and Pacific countries. Ultimately, arriving at a strategy for integrating gender budgeting into ordinary and routine public administration processes will require a combination of strategies mentioned throughout this report ranging from links to national development plans, realistic time expectations for achieving results, capacity building, leadership, and regional coordination.

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Appendix A. Gender Budgeting in Timor-Leste Data Template

	Timor-Leste
ORIGINS	
Does the government have a gender budgeting initiative	Yes
If yes, start year	2009
If any, end year	
Supported by international organizations or bilateral aid agencies	Yes
Tied to MDGs or national development plan or gender equality strategy	Yes
SELECTED COMPONENTS OF FISCAL POLICY	
Focus on spending	Yes
Spending focus on key human development (education and health)	Yes
Spending focus on physical infrastructure (transport, water, electricity, and energy)	No
Spending focus on justice and security (violence against women, judicial assistance)	Yes
Spending focus on jobs, entrepreneurship, wages etc	No
Structural reforms in spending (subsidies, transfers, incentive or distributional objectives)	Yes
Focus on revenue	No
Personal income tax focus	No
Other tax focus, including general or selective sales and trade	No
INDICATORS TO PLACE GENDER BUDGETING IN THE FISCAL PROCESS	
Broad statement of goals of Minister of Finance	Yes
Gender budgeting statement in budget documentation	Yes
Gender budgeting circular or related to instruct the bureaucracy	Yes
Gender budgeting in planning and programming	Yes
Gender budgeting outcome report or audit	No
Explicit reporting on gender equality spending	No
LEGAL BASIS	
Gender budgeting has constitutional standing	No
Gender budgeting is incorporated in organic budget or other finance laws	No
ROLE OF GOVERNMENT	
Ministry of Finance lead entity	No
Other ministries play consequential role and which	Yes; The Secretary of State for the Support and Socio-Economical Promotion of Women
Subnational government	Yes
ROLE OF CIVIL SOCIETY	
Significant encouragement or participation of civil society	Yes

Appendix B. Other Pacific Island Countries

A. Marshall Islands

Overview

The Republic of the Marshall Islands (RMI) is a lower middle income country with limited natural resources and an economy primarily driven by the public sector and social services. The economy is dependent on aid and a key donor is the United States through the U.S. Compact of Free Association. Through this agreement, which lasts until 2023, the country receives annual funding to support the domestic budget (Secretariat of the Pacific Community, 2012).

The Marshallese have a matrilineal culture, which implies that land was typically inherited via the mother. However, the transition to a more modern culture has meant that this practice is not as widespread as before (Secretariat of the Pacific Community, 2012). The RMI has one of the highest teenage pregnancy rates in the Pacific Island Countries. Other gender disparities include a lack of access to adequate health care where a 2002 household expenditure survey found that 80 percent of women experienced this problem (Secretariat of the Pacific Community, 2012). In addition, men still dominate decision-making spaces such as the national parliament, with RMI having one of the lowest rates of female representation globally (Sharp et al., 2009).

Other significant disparities are observable in education. For example, although girls and boys are almost equally likely to attend primary school, girls are less likely to remain enrolled in secondary and tertiary level institutions (Sharp, et al., 2009). This in turn has an impact on employment levels with female unemployment at 37 percent compared to 28 percent for males in 2007 (Secretariat of the Pacific Community, 2012). These problems are compounded by a gender wage gap particularly in the non-agricultural sector (Japan International Cooperation Agency, 2009). Another major problem is violence against women. The Secretariat of the Pacific Community has cited studies indicating that 22 percent of all women have experienced physical violence in the past 12 months (Secretariat of the Pacific Community, 2012).

Similar to the experiences of other countries in the region, civil society groups have been active in addressing these challenges. Women United Together in Marshall Islands (WUTMI) is one such organization that was established in the 1980s. It is an umbrella group for women's groups in the country and works closely with the government and its under-resourced Gender in Development Unit within the Ministry of Internal Affairs. WUTMI has been one of the main organizations working towards greater gender equality in the country and helped advocate for the passage of the Domestic Violence Prevention and Protection Act 2011 in compliance with CEDAW (Government of Australia, 2014).

Other initiatives that promote gender equality include amendments to the Child Abuse and Neglect Act (in 2004), and the Births, Deaths and Marriages Act (in 2002), and the Education Act (RMI, 2014). Perhaps more important was the National Gender Policy which was endorsed

by the government in February 2015. The Policy outlines major goals and targets for achieving gender equality across a range of sectors. This includes leadership and political participation, economic participation, health care, education and training. It also seeks to reduce gender-based violence and create more gender responsive programs within the government (RMI, 2014).

Gender budgeting

Of relevance here is a pilot project on gender responsive budgeting implemented between 2002 and 2003. The project was funded by the Asian Development Bank (ADB) as part of a regional program (Youth and Gender Sensitive Public Expenditure Management in the Pacific) to support gender and development in the Pacific Island countries. There were three main goals of the project: promote transparency and accountability on issues of gender and youth, raise awareness about gender/youth issues and budget impacts, and develop policies and budgets that are gender/youth sensitive (Sharp and Dev, 2004).

The approach used was to divide implementation into two stages. The first stage, led by the ADB and its consultants, started with a gender based assessment of the RMI and involved a series of training and awareness raising workshops on the issues of gender budgeting. There were a total of three workshops in all; the first two were part of the first phase of the project. The first workshop was for government agencies and focused on helping participants to understand gender issues in the RMI and also the potential direct and indirect gender-based impacts of programs run by their ministries and agencies. This was complemented by the second workshop that was for nongovernmental organization participants. More specifically, these workshops included activities that showed how budgetary processes can impact on social and economic outcomes for men and women. In so doing, the aim was to make participants better able to advocate for gender-responsive budgets.

The second stage of the project was designed by the Marshallese stakeholders. This was led by a steering committee comprised of representatives of the Ministry of Finance, a representative of what is now referred to as the Gender in Development Unit, and a representative from WUTMI (Sharp and Dev, 2004). The committee decided to focus on the increased awareness and capacity around gender budgeting at that point on a single issue that was perceived to be important across the country. They decided to develop a program on teenage pregnancy with the aim of changing public budgets to better respond to this issue. As noted earlier, this is a significant problem in the country.

Impacts of gender budgeting

Ultimately, however, this project did not lead to any further significant changes in the government's budgetary or planning process (Sharp, et. al., 2009). There were several reasons for this such as competition in the administrative ownership of the teenage pregnancy program, and a lack of commitment by the Ministry of Finance (which was complicated by a change in

administration during the project) (Sharp and Dev, 2004). Nevertheless, the project was able to raise awareness about gender budgeting using the challenge of teenage pregnancy as an entry point. It also promoted the use of statistical analysis to better understand gender issues, and pointed to the need for inter-agency cooperation in pursuing gender related challenges (Sharp and Dev, 2004).

Sharp and Dev (2004) identified several lessons that we can learn from this pilot project. For example, they note that while one year may be sufficient to raise awareness and train persons on gender budgeting, it is not enough time to actually change the budgeting process. Other factors include an appreciation of the political context; in this case this included understanding the bureaucratic relationships between the Ministry of Finance and other ministries and the need for inclusion of local nongovernmental organizations, which was crucial to the limited success of the project.

B. Fiji

Overview

Fiji is a small island nation with a diverse population and one of the largest island economies in the Pacific region. The GNI per capita in 2013 is higher than the average of US$3,460 among Pacific island small states for that period (Government of Fiji, 2014a). As with most developing countries, the government's initial emphasis on gender issues was to focus on service delivery for women. This eventually evolved to an additional focus on policy with the establishment in 2009 of the Department of Women in the Ministry of Women, Social Welfare and Poverty Alleviation (MSWWPA) (Government of Fiji, 2014a). In that year the government also updated its existing National Women's Plan of Action to cover the years 2010-2019. The main priority areas of the WPA 2010-2019 are: Formal Sector Employment and Livelihood, Equal Participation in Decision-Making, Elimination of Violence Against Women and Children, Access to Basic Services, and Women and the Law (Government of Fiji, 2009).

Despite this focus, gender-based violence remains prevalent with one 2011 survey suggesting as much as 64 percent of women in an intimate relationship reporting that they experienced some form of physical or sexual violence (ADB, 2014b). Although, women and girls have higher enrollment rates in education than males, the female (15 years and older) labor force participation rate (34 percent) in 2010 was much lower than that of males (65 percent) (ADB 2014b). It should be noted that there are also differences in the experiences of rural and urban women in terms of domestic violence, poverty, and access to justice (ADB, 2014b).

In reviewing the progress and challenges related to women's development, the government has consistently and publicly stated its intent and support for improving the status of women in Fiji (Government of Fiji, 2014a). Perhaps the most recent expression of this intent was the 2014 National Gender Policy for the Republic of Fiji with a stated goal of removing all forms of gender inequality in the country in keeping with its commitment to the Convention on the

Elimination of Discrimination against Women (CEDAW), among others (Government of Fiji, 2014b). Of note, the policy calls for the government to:

> *"Introduce Gender Responsive Budgeting and gender audits in the planning, implementation, evaluation and monitoring of the national budgetary process and promote gender responsive budgeting by development practitioners to ensure optimum benefits to rural and urban women." (pg. 20)*

Gender budgeting

Fiji was the first Pacific Island country to engage in gender budgeting, albeit in a short-lived project sponsored by the Commonwealth Secretariat in 1999. That project emerged as part of the civil-society generated momentum around the first Fiji Women Plan of Action (1999-2008) but was disrupted before any major activity began in part because of the military coup in 2000. Indeed, while Fiji has been recognized as having a vibrant women's movement much of its influence has been attenuated by the four coups since 1997 and the associated periods of authoritarian rule (George, 2012). Throughout this period, any progress made in implementing a sustained gender budgeting initiative has been limited (Costa and Sharp, 2011).

One example is a gender audit that was conducted on the Ministry of Agriculture, Sugar and Land Resettlement (MoA) which was part of a larger project to support the Fijian government's effort to implement the Women Plan of Action (1999-2008). The project was implemented between 2001 and 2003 and supported by the ADB (Agriteam Canada, 2015).

The specific goals of the audit were to (1) assess the differential impacts of the MoA's policies and programs on males and females, and (2) identify ways to make the work of the MoA more gender responsive and more collaborative with that of the Ministry for Women, Social Welfare and Poverty Alleviation (MoW) (Government of Fiji, 2003). Within this project gender budgeting was indirectly addressed in terms of overall planning and budgeting within the agricultural sector.

The audit also included a review of the policy process that led to the formulation of the country's food security policy. As with most developing countries, food security is a major concern for the MoA and this emphasis highlights several ways in which a gender analysis is important. For example, one challenge is accurately assessing the economic contribution of women's (unpaid) work in households that engage in subsistence farming where such contributions are often viewed as synonymous with their role as mother and wife and therefore not viewed as economically productive (Government of Fiji, 2003).

Some of the key areas of focus of the audit included the main goals and objectives of the MoA, human resources and distribution of staff in key functions, and the policy development process. The audit also looked at how gender considerations could be better incorporated into the eight key performance areas of the MoA's corporate plan at the time. These were executive services

(i.e., monitoring and evaluation, and human resource development), crop extension, livestock extension, drainage/irrigation, center of excellence, land-resource planning, sugar sector, and quarantine.

In looking at the policy development process, the audit noted that planning in general followed a top-down model, although there were attempts to introduce more participatory approaches in planning. In general, the budget process starts in March each year and is ongoing until the budget is presented in parliament in November. The MoA and other ministries do not assess the differential impacts of budgetary allocations on males and females.

One key performance area that the audit covered and is of particular relevance when considering how to introduce gender budgeting, is monitoring and evaluation. Here the audit highlighted the lack of sex-disaggregated data within the ministry (and indeed the government). This attenuates any effort at gender-based monitoring and evaluation and gender budgeting specifically. In fact, it recommended that the ministry as a whole should ensure that all of its data collection and research activities be modified to address this problem.

The audit went further by also pointing to some of the structural problems that inhibit gender mainstreaming in the ministry. This included a lack of political will, awareness and appreciation of the importance of including gender analyses in the planning process. This applied to both senior and other staff in the MoA. In addition to raising awareness the audit pointed to the need for specific skills and training on gender responsive planning which could also include gender budgeting.

Impact of gender budgeting

In sum, while the gender audit of the MoA did not result in subsequent implementation of gender budgeting, it did make important recommendations for raising awareness of gender mainstreaming, providing training, and modifying data collection strategies. It also highlighted several ways in which gender responsive planning could be better incorporated into the work of the MoA. The ADB's own assessment noted that getting the endorsement and commitment of senior managers throughout the audit process could have ensured that it would have had a greater long-term impact (ADB, 2014c).

Perhaps one positive was that following the audit, the Ministry of Finance included the question on differential impacts of budgetary allocations on males and females in its 2003 Expenditure Proposal. This meant that each line ministry was then required to conduct this kind of assessment (Government of Fiji, 2003). However, as Sharp (2005) observed, this inclusion was not accompanied by any provision of incentives and/or penalties to encourage reporting and action. Thus it is unclear what impact (if any) it had. It is also unclear if any of the recommendations of the audit itself were implemented.

More than a decade later, gender budgeting does not yet exist in Fiji. As one nongovernmental organization reported in 2012, the Minister of Finance suggested that one of the reasons for this is the lack of awareness among policy-makers about the nature and importance of gender budgeting. Furthermore, he suggested that other problems included the lack of sex-disaggregated data and existing religious and cultural norms in the society (femLINKpacific, 2013). What currently obtains, as noted earlier, is an emphasis on budgetary allocations towards gender initiatives such as the work of the MoW (Government of Fiji, 2015). As femLINKpacific argues, achieving gender equality requires more than these types of budgetary allocations; instead allocations should be directed towards changing policies and structures (femLINKpacific, 2013). This is, in effect, the rationale behind the as yet unheeded call for gender budgeting within the National Gender Policy and the Women's Plan of Action, 2010-2019. Unfortunately, the most recent (2015) budget address makes no reference to gender budgeting but instead highlights increased allocations to support the work of the current Women's Plan of Action (Government of Fiji, 2015).

C. Samoa

Overview

Samoa is a Polynesian Pacific country located northeast of Fiji and west of Cook Islands. It is a small island developing state with a population of 191,800. Samoa was the first Pacific Island country to achieve independence in 1962. Since then it has maintained a stable parliamentary democracy (DFAT, 2015). Transparency International ranks it 50/175 countries in terms of corruption in the public sector with a score of 52/100. Samoa has a small, open economy that is heavily based on subsistence agriculture, remittances, and foreign aid (DFAT, 2015). The economy is highly vulnerable to natural disasters and other external shocks. For example, the economy has been adversely affected by the 2008 global recession, the 2009 tsunami, and more recently, Cyclone Evan in December 2012 (DFAT, 2015). GNI per capita was US$5,600 on a purchasing power parity basis, in 2014.

The Samoan economy is dominated by subsistence farming, which comprises approximately 67 percent of the adult workforce. In the formal economy, the government is the largest employer and women account for close to 53 percent of the total public service (UN Women, n.d.). Samoa has one of the better performances in the Pacific Island countries with regard to women's participation in the political arena with 6 percent of seats in the Assembly held by women (World Bank, 2015). In March 2012, the government made a constitutional amendment to guarantee that 10 percent of seats in parliament were reserved for women. This was a temporary special measure designed to alleviate historical bias at the national political level (Secretariat of the Pacific Community, 2015b). Since then, a 2013 amendment was made to the Samoan constitution requiring at least 5 female members of parliament (10 percent), and if this is not the result from the election, the number of seats in parliament is to be increased. This was evoked in the recent March 2016 elections (Pacific Women in Politics, 2016).

Samoa is a signatory to a range of international and regional commitments that make gender equality a priority.[11] Nevertheless, the Secretariat for the Pacific Community notes, "while significant progress has been witnessed in many areas, challenges remain where women continue to be under-represented in governance and development processes, and experience discrimination and diminished opportunity in virtually all development sectors" (Secretariat of the Pacific Community, 2015b: 5).

Gender budgeting in Samoa

Samoa was one of the first Pacific Island countries (Pacific Island countries) to engage in gender budgeting; but has made limited progress since the initial initiative. In 2002-2003, Samoa (along with the Marshall Islands and Fiji) participated in a pilot initiative sponsored by the ADB. The main aim of the initiative was to "improve Public Expenditure Management by integrating a gender and youth perspective into governments' budget policies" (ADB, n.d.). At the time, Samoa had been undergoing extensive public sector reforms, including output budgeting and strategic planning (Costa and Sharp, 2011). The ADB pilot initiative was designed to incorporate gender budgeting within the context of the ongoing policy and budget reforms, using the national budget as a natural entry point (Sharp, 2004). In Samoa, at the time, a new youth policy had just been developed, but its budget was not yet allocated nor activities prioritized. The youth policy thus served as an appropriate testing ground for gender budgeting. The pilot initiative took a multi-dimensional perspective, focusing on the nexus between youth and gender, while drawing on the frameworks, tools and strategies of gender budgeting (Costa and Sharp, 2011). Chakraborty (2010, p.18) notes that "such disaggregation of budgetary policies, not only by sex but also by age groups, has been the significant contribution of the Samoan experiment."

To spearhead the pilot in Samoa, an international consulting firm was engaged (ADB, n.d.). The team adopted a strong participatory approach, and consulted government and civil society, including NGOs. The consultant also organized an intensive in-country training and mentoring program in budgeting. One successful aspect of the pilot project was to have several ministries working together in a cross-ministry coordinating team, headed by a senior Ministry of Finance official (Costa and Sharp, 2011). Sharp (2004) opines that "the opportunities provided by the pilot projects to network and collaborate among ministries led to an appreciation that all ministries have a stake in promoting better gender outcomes" (Sharp, 2004, p.14). However, while this was a significant accomplishment of the pilot initiative, failure to develop the institutional mechanisms to embed such processes into the budgetary and policy decision making processes meant that the efforts were not sustained after the pilot.

[11] Samoa has signed on to the Convention on the Elimination of all forms of Discrimination against Women (CEDAW), the 1995 United Nations Beijing Platform for Action, the Commonwealth Plan of Action for Gender Equality, the Revised Pacific Platform on Advancement of Women and Gender Equality, and the Millennium Development Goals (SPC, 2015b).

Impacts of gender budgeting in Samoa

In its final evaluation, the pilot initiative was rated as successful in terms of the progress towards the initial goal of raising awareness and contributing to greater transparency of gender and youth issues in policies and budgets (ADB, n.d.). However, Sharp (2004) makes a more critical assessment acknowledging that a 15-month pilot initiative was not long enough to achieve significant and sustainable changes to the budget and policy decision-making process. Sharp conceded that the gender budgeting initiative did raise awareness within government of gender issues, but often the people who achieved this understanding were not necessarily the ones who had authority and power to make changes.[12]

While raising awareness is important, Sharp (2004) maintains that the lynchpin for sustained gender budgeting is promoting government accountability, without which there is no basis for sustained action. Without the political will and support of those high in power, the initiative will not be sustained beyond the period of financial support from international donors. This kind of political will and government ownership of the program was lacking in Samoa. The project Steering Committee tried to establish a high-level budget committee that would have responsibility for screening and prioritizing budget proposals with significant social impacts. However, this did not materialize during the short tenure of the pilot. Since the completion of the pilot project in 2003, only limited progress has been made on gender budgeting.

Current state of gender budgeting in Samoa

While gender budgeting is not currently taking place in Samoa, recently there has been renewed push towards gender mainstreaming, with the likelihood of gender budgeting being one strategy towards its accomplishment. In 2013, the Government of Samoa underwent a stocktaking of its capacity to mainstream gender. The aim of the stocktaking was to analyze the extent to which there is an enabling environment for gender mainstreaming in Samoa (Secretariat of the Pacific Community, 2015b). The assessment was the initiative of the Secretariat of the Pacific Community, in collaboration with the Government of Samoa and with support from the Government of Australia.[13] Coming out of the assessment is a proposed Gender Program to strengthen gender mainstreaming processes across the public service. In fact, the Ministry for Women, Community and Social Development–the main women's machinery for Samoa–noted that the Government of Samoa recognized "the need for a more coordinated and strategic approach to addressing gender mainstreaming, not just by government but by all development partners collaborating with the Government of Samoa" (SPC, 2015b:2).

[12] For example, Sharp noted that gender budget initiatives require the support and participation of the Ministry of Finance as well as the Finance Minister, but the culture, skills and perceived priorities of the Ministry of Finance in Samoa severely constrained the contribution of even well-intentioned individuals in this ministry. She concluded that this pointed to the need for additional capacity building amongst key participants that would forge stronger links between awareness raising about gender issues and the everyday work of these ministries (Sharp, 2004:12).

[13] The stocktake was a regional initiative led by the SPC. It involved 22 countries from the Pacific Island Countries and Territories.

One of the proposed measures to enable gender analysis is the standardized collection of sex-disaggregated data, with emphasis on a set of core minimum gender indicators in relevant areas (Government of Samoa, 2015). Already work has started in this area with the 2013 Samoa Education Statistical Digest providing sex-disaggregated data and analysis in terms of school enrollment. Furthermore, the Police Domestic Violence Unit, with help from UN Women, has compiled sex-disaggregated data on domestic violence and sexual abuse (SPC, 2015b). Additionally, the Cabinet Development Committee's decision to introduce gender analysis as a requirement for any aid project proposal should further help to lay the groundwork for gender budgeting.