

UNDERSTANDING GENDER AND GENDER SENSITIVE BUDGETING

Facilitators Manual



Electoral Institute for Sustainable Democracy in Africa



EMBASSY OF FINLAND
PRETORIA

Acknowledgements

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This manual was developed by the Electoral Institute for Sustainable Democracy in Africa and the Studies in Poverty and Inequality Institute.

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With the generous support of the Embassy of Finland in Pretoria.

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AGENDA

AN INTRODUCTION TO GENDER BUDGETING	
AGENDA POINT	Time
DAY ONE	
Tea, coffee and registration	08:30-09:00
Welcome, introduction and expectations (write down on poster for final evaluation against this)	09:00-09:30
Section A: Understanding Gender <ul style="list-style-type: none"> • Buzz Group 1 • 1.1. Gender • 1.2. Women's Roles in Society, Life Cycles and Transitions • 1.3. Roles of Women in Society • Buzz Group 2 • 1.4. Life Cycle Stages of Women 	09:30-10:30
Tea break	10:30-10:45
Section A: Understanding Gender (Continued) <ul style="list-style-type: none"> • Group Exercise 1 (Life Cycle Stage and Transitions Tables) • Handout Participants' Manual • Discussion on Transitions Table 	10:45-13:00 10:45-12:25 12:25-12:30 12:30-13:00
Lunch	13:00-14:00
Section B: Budget and Budgeting Processes <ul style="list-style-type: none"> • 2.1. Definitions • Key Terms • 2.2. Budgeting Processes 	14:00-15:30
Tea break	15:30-15:45
Section C: Gender Sensitive or Women's Budgeting <ul style="list-style-type: none"> • 3.1. What is gender sensitive or women's budgeting • 3.2. Why is gender budgeting important • 3.3. How to identify areas of state spending that affect women and girl children 	16:00-16:30

DAY TWO	
Recap	9:00-9:20
Section C: Gender Sensitive or Women's Budgeting	09:20-10:45
• 3.4. Categories of state allocation to consider	09:20-09:30
• Group Exercise 2	09:30-10:45
Tea break	10:45-11:00
Section D: Gender Aware Policy Appraisals and Revenue Analysis	11:00-12:30
• 4.1. Policy Appraisals	
• 4.2. Gender Analysis of Revenues	
Lunch	12:30-13:15
Section D: Continued	13:15-14:45
• Group Exercise 3	
Tea Break	14:45-15:00
Section E: Monitoring and Oversight	15:00-16:30
• 5.1. Introduction to a tool for monitoring, auditing and analysing budgets in a gender-sensitive manner.	
• 5.2. Adjusting and re-prioritisation of policy and budget allocation within existing policies in favour of women and girl children	
• 5.3. Oversight and monitoring process	
Closure and Evaluation (using the Objectives identified by participants on Day One)	16:30-16:45
Departure	16:45

INTRODUCTION AND OBJECTIVES OF TRAINING

The aim of this training is to ensure that government planning, programming and budgeting contributes to the advancement of gender equality and the fulfilment of women's and girls' rights. The objective of this manual is to enable participants to identify and adopt necessary interventions to address gender gaps in government policies, plans and budgets. We anticipate that these generic skills will be applicable at all levels of government and may be applicable in other contexts.

It is not important for participants in the training to have any prior knowledge about gender budgeting. This training will enable participants to begin to apply the knowledge and tools in their day-to-day work with immediate effect.

This training manual will expose participants to the following:

1. What is Gender Sensitive or Women's Budgeting and why is it necessary?
 2. How to identify policy and public expenditure (state spending) on areas that affect women and girl children.
 3. Introduction to a tool for monitoring, auditing and analysing polices and budgets in a gender-sensitive manner.
 4. An introduction to national revenue and estimates and expenditure in a women-sensitive way.
 5. How to adjust and re-prioritise existing policies to better advance and promote the interests of women and girls.
-

SECTION A

1. Understanding Gender

In this section we will define Gender, explore the roles of women in society, and consider transitions women make throughout their lives.

Facilitator's Note:

PLEASE NOTE: We suggest that you only circulate the Participant's Manual after having concluded Group Exercise 1.

When introducing this module, keep in mind the following:

- Encourage participants to be active.
- The course is designed to increase and enhance the knowledge and skills of **each** participant.
- Keep realistic expectations. This training is an overview of gender responsive budgeting principles. Adjust your expectations depending on the level of experience your participants have on this topic.
- Always consider the experiences your participants are bringing to the table. Even where it is not noted in the Facilitator's Note, feel free to draw on participants' knowledge and ask them to share their experiences.

Buzz Group 1

Facilitator:

Ask the participants in buzz groups of 2 to **define** the term Gender, and consider in their pairs whether gender categories are social and political constructions or not.

Contrast this with a demographic group such as youth, which is a transitional phase of life rather than a fixed constituency.

1.1 Gender

- Gender, unlike **sex**, is not a biological term. Gender is a social construct.
- The socially determined differences between men and women are learned and continuously changeable, and have wide variations both within and between cultures.
- While the terms **men** and **women** refer to two sexes and biological differences between them, **gender** is influenced by the way society is organised (i.e. culture, religion, class).
- Gender can be defined as:
 - "...social attributes and opportunities associated with being male and female and the relationships between women and men and girls and boys, as well as the relations [exclusively among] women and those [amongst] men [themselves]."¹
- This learned behaviour is what makes up gender identity, and determines gender roles, and power relations within society.

¹ *United Nations Women. Concepts and Definitions.* Available online: <http://www.un.org/womenwatch/osagi/conceptsanddefinitions.htm> [Accessed 08/02/2016]



KEY TERM

What do we mean when we refer to 'gender'?

Social attributes and opportunities associated with being male and female, as well as to the social power differences between men and women.

1.2. Women's Roles in Society, Life Cycles and Transitions

There has been a tendency to treat “women” as a homogenous category in policy making when in fact, they face different challenges and have different needs and requirements as they progress through various life stages and phases. Therefore, women's needs should be disaggregated into appropriate categories aligned to different life phases and life stages (e.g. childhood, adolescence, adulthood).

Policies need to take account of women's reproductive, productive and community roles, which are in transition throughout their lives.

What is meant by transition?

Transition means change and moving from one state of being to another state. Transition “implies a pressing sense of temporality; of progress, change, and, in many cases, the irreversible passage of time as a person, group, or thing develops from one state of being to another”.² Transitions can occur as a process of natural progression, or be brought about by choices that people make, or be necessitated by circumstance. It can also be forced or coerced.

Women in transition

Women experience social, economic, geographic, socio-economic, physical and/or other changes that impact on their development and the roles they fulfil throughout their life stages. From job-seeking and business development, to dealing with the ability to meet basic needs like housing and transportation while fulfilling various productive, reproductive and community roles, many women have to make steep adjustments to fulfil these roles as they change and develop throughout various life stages.

Different phases in the life cycle of women thus have different needs, requirements and demands such as:

- Demands of moving from education to employment
- Demands made on relationships and starting families
- Developing and forming identities
- Becoming economically and socially active and socially mobile, and
- Becoming an active citizen.

In addition, women are more susceptible to challenges such as harassment, domestic violence, abuse, sexual violence and rape.

Furthermore, during various life cycle stages, certain rites, rituals, roles and responsibilities for girls and women in different social and cultural contexts may apply.

² Brown, G, Kraftl, P, Pickering, J & Upton, C. (2012). “*Holding the future together*”. Environment and Planning A. Vol. 44. Pp. 1607 - 1623.

Examples of rites and rituals that mark the end of childhood include:

- Female circumcision
- Maturation ceremonies

Examples of roles and responsibilities that mark the beginning of adulthood include:

- Legal Responsibility (that is acquiring the age of majority)
- Marriage
- Child bearing
- Economy and work – career progression, becoming a provider
- Providing care

Examples of other life events that may be considered transitions women experience, include:

- Physical puberty (onset of menstruation and other hormonal changes)
- Dating
- Sexual experiences
- Educational progression
- Geographical relocation
- Physical separation from family/partner – e.g. seasonal and/or migrant workers
- Change in what is perceived to be appropriate dress (e.g. required to cover legs and arms when no longer perceived to be a child)

Note that these examples may apply differently in various social and cultural contexts, across time and location. What they help us grasp is the complexity of defining “Women” – as a gender category, and throughout various life stages.

1.3. Roles of Women in Society

Buzz Group 2

Facilitator:

Briefly define reproductive, productive and community roles in lecture format.

Then ask the participants in buzz groups of 2 to **think of examples** of the reproductive, productive and community roles men and women fulfil in society, and to discuss whether these roles are paid or unpaid.

Reproductive role: Includes tasks and roles such as bearing and rearing children, care work, drawing water and housework.

Productive role: Covers the roles that society usually acknowledges as ‘paid work’ (e.g. teacher, nurse, domestic worker, members of parliament, doctor, farmer, lawyer, baker, professional athlete, singer or dancer). Payment for these roles can be in monetary terms or in kind.

Community role: Includes the roles that women and men perform in maintaining the life of the community outside their immediate households, including stokvels, savings groups, cultural groups, choirs, church groups, political activism, social movement activism and community associations. These roles are usually unpaid and voluntary but can have intangible rewards such as giving a person status, and in connecting people to important and powerful networks.

1.4. Life Cycle Stages of Women

We have identified five life cycle stages. The first is **Childhood**, which lasts until 12 years of age. This is followed by **Adolescence**, which lasts until 20 years of age. Adolescence is followed by **Early Adulthood** until 39 years of age. Early adulthood is then followed by **Later Adulthood** until 64 years of age. **Old Age** is then the last life cycle stage from 65 years onwards. We will use these age categories as a broad guideline for identifying the needs, wants, challenges and aspirations of women throughout their lives. We will try to identify the overlaps, specificities, commonalities and differences.

GROUP EXERCISE ONE:



(TOTAL: 120 minutes. Break participants into 5 groups, 40 minutes for group discussion; 10 minutes for each of the 5 groups to report - 50 minutes; 30 minutes for facilitator's discussion on provided tables.)

- The tables below indicate examples aligned to roles and transitions throughout women's life cycles. It identifies challenges posed by each example, as well as provides success indicators for when those challenges are overcome. Create 5 similar blank tables (one for each life cycle stage) and stick these to the wall or place the tables on the floor.
- Divide participants into 5 groups or pairs. Each group is assigned one life cycle stage (e.g. childhood).
- Give each group 6 large post-it notes.
- Ask participants to do the following:
 - Write down at least 3 examples of transitions and/or role changes women experience during the life cycle stage assigned to your group. Write one example per post-it note.
 - Write down at least one challenge women face when making this transition. Write one challenge per post-it note
- Ask participants to go to the appropriate blank table (according to their assigned life cycle stage) and stick the post it notes for their examples and challenges in the appropriate boxes.
- Ask that participants match the examples they provide, and align them to specific challenges.
- Hand more post-it notes to groups.
- Ask participants to consider what it would take to overcome the identified challenges and to note what overcoming that challenge would look like, and place it in the success indicators column. Ask that groups explain their examples, challenges and success indicators.
- The facilitator should then project the prepared table and explain it in detail.

Transitions Tables

Life Cycle Stage: Childhood (from birth until 12 years of age)			
Roles & Transition Type	Example	Challenges	Success Indicators
Productive Roles & Economic Transition	Seasonal labour work on factories and farms by girl children	<ul style="list-style-type: none"> • Low primary school completion rates of girl children • Girl children not attending school to do seasonal farm work – performance suffering • Abuse by other factory/ farm workers and/or owners 	<ul style="list-style-type: none"> • No children employed before minimum working age • High primary school completion rates of girl children • Protected from exploitative practices
Reproductive Roles & Social Transition	Drawing water Child Marriage	<ul style="list-style-type: none"> • Prevents girl children from attending school • Harm through onerous burdens • Susceptible to physical harm and harassment • Unprepared for marriage • Denial of childhood • Sexual abuse • Exploitation 	<ul style="list-style-type: none"> • Water sources closer to / at home • Protected from physical harm • Age appropriate domestic chores • Age appropriate marriage
Community Roles & Political Transition	Participation in sport, recreation and/or cultural activities Forming friendships and establishing social bonds	<ul style="list-style-type: none"> • No transport to practice • No funds for sports gear • Abuse by coaches, older children and other participants • Peer pressure • Bullying 	<ul style="list-style-type: none"> • Active participation in sport, recreation and/or cultural activities • Protected from abuse and harm • Healthy relationships and friendships • Effective supervision to identify potential problems
Educational Progression	Early childhood education and childcare Attend Primary School	<ul style="list-style-type: none"> • Lack of skilled service providers (teachers, centres) • Cultural norms preventing girl children to pursue education • Access related limitations (e.g. lack in public transport/school fees, security of girl children on their way and back from school) • Abuse by teachers 	<ul style="list-style-type: none"> • Young girl children have access to early childhood education and childcare facilities • Access to Primary school • Protected from harm

Life Cycle Stage: Adolescence (13-20 years of age)			
Roles & Transition Type	Example	Challenges	Success Indicators
Productive Roles & Economic Transition	Reach minimum working age	<ul style="list-style-type: none"> • Not having a choice in dropping out of secondary education to support family • Exploitation by employers • Sexual harassment at work 	<ul style="list-style-type: none"> • Choice in completion of secondary education • Completing secondary education • Age appropriate employment • Protection from harassment at work
Reproductive Roles & Social Transition	<p>Onset of menstruation</p> <p>Start dating</p> <p>Forming Friendships and Social Bonds</p>	<ul style="list-style-type: none"> • Lack of access to menstruation products - do not attend school, cannot fulfil other roles • No/limited sex education • Teenage pregnancy • Sexual abuse by partner • Psychological abuse and physical abuse by partner • Experimentation with drugs and alcohol • Peer pressure • Lack in self-confidence 	<ul style="list-style-type: none"> • Onset of menstruation does not limit participation in other roles • Access to sex education at school or community centres • Healthy relationships • Protection from abuse by partner • Self-confidence • Informed and responsible choices • Societal integration
Community Roles & Political Transition	<p>Becoming a voter</p> <p>Become a political party member</p> <p>Exposure to different religious, cultures, racial identities</p>	<ul style="list-style-type: none"> • Lack of voter education • Cultural attitudes preventative of women's involvement in politics • Do not have access to social networks to get involved • Lack of awareness and intolerance 	<ul style="list-style-type: none"> • High and sustained voter turnout by young women • Involvement of young women in political parties • Quotas to involve women in political parties and public institutions (can be a matter of contestation) • Societal integration • Navigating and managing diversity
Educational Progression	Secondary Schooling	<ul style="list-style-type: none"> • Cultural norms surrounding the education of women • Access to schools (e.g. transport, funds, security concerns) • Lack of funds to provide for sanitary products, which prevents young women to attend school during menstruation • Lack of qualified and skilled teachers • Reach legal age to work and support family - pressure to leave school • Sexual harassment at school 	<ul style="list-style-type: none"> • High retention rates of women in secondary education • High pass rate and matriculation results of young women • Protected from sexual harassment

Life Cycle Stage: Early Adulthood (21-39 years of age)			
Roles & Transition Type	Example	Challenges	Success Indicators
Productive Roles & Economic Transition	Seeking employment Financial planning	<ul style="list-style-type: none"> • Availability of jobs • Having the right qualifications and skills • Not having the resources to seek work (e.g. access to vacancy announcements in newspapers and online) • Patriarchal cultural norms preventing accessing the job market • Lack of financial planning and lack of prudent financial decision making 	<ul style="list-style-type: none"> • Having resources to find vacancies and apply for jobs • Equal opportunities to enter the job market • Women entering the job market • Managing debt and making appropriate savings and retirement decisions • Appropriate financial management
Reproductive Roles & Social Transition	Becoming a mother Getting married /co-habitation Domestic responsibilities	<ul style="list-style-type: none"> • Lack of childcare and childhood development support • Single parenthood • Unplanned pregnancy • Partner abuse • Marital rape • Domestic violence • Shouldering a disproportionate share of domestic responsibilities 	<ul style="list-style-type: none"> • Access to childcare and childhood development support • Cohesive and functional family units • Family planning • Protection against abuse and domestic violence • Sharing of responsibilities
Community Roles & Political Transition	Voting Becoming a political party representative Exposure to different religious, cultures, racial identities	<ul style="list-style-type: none"> • Traditional separations of roles leading to an understanding that a wife's voting choices should be determined by her husband • Cultural norms preventing women from being involved with political parties • Lack of awareness and intolerance 	<ul style="list-style-type: none"> • High and sustained voter turnout and political participation of adult women • More women involved with political parties as representatives • Navigating and managing diversity • Increased numbers of women holding public office
Educational Progression	Further/post-secondary school education - e.g. tertiary education and/or specific skills qualifications	<ul style="list-style-type: none"> • Cultural norms surrounding the education of women preventative of pursuing post-secondary qualifications • Limited access to skilled service providers • Lack of funds for transport and/or school fees • First generation of family to attend post-secondary school education - lack social networks and/or guidance to succeed in qualifications • Limitations in choice on further education • Rural/urban divides • Exposure to physical harm and abuse 	<ul style="list-style-type: none"> • Ability, agency and confidence to exercise choice on pursuing post-secondary education • Life-skills (e.g. appropriate choices regarding reproduction, financial and social skills to adapt to new environment) • Sufficient access to transport and funds to attend classes • Protected from harassment and abuse

Life Cycle Stage: Later Adulthood (40-64 years of age)			
Roles & Transition Type	Example	Challenges	Success Indicators
Productive Roles & Economic Transition	<p>Promotion to leadership roles in business and professions</p> <p>Income and financial management</p>	<ul style="list-style-type: none"> • “Glass ceilings” preventing women and minorities from promotion to leadership roles • Lacking opportunities to gain experience and/or required occupational skills • Sexism and sexual harassment at work • Not making prudent financial choices 	<ul style="list-style-type: none"> • Women in leadership roles in organisations • Opportunities to gain work experience and skills requirements • Protected from sexual harassment at work • Having some influence and choice about household spending, investment and savings • Having financial independence
Reproductive Roles & Social Transition	<p>Onset of menopause and other health conditions associated with maturing women</p> <p>Family Management</p>	<ul style="list-style-type: none"> • Symptoms associated with menopause or other medical conditions undiagnosed and untreated • Social stigmas and loss of fertility traumatic for women • Conflict surrounding life choices of teenager and/or early adult children 	<ul style="list-style-type: none"> • Access to adequate healthcare and support • Stable and harmonious family and social relations
Community Roles & Political Transition	<p>Involvement in women’s business / community groups</p>	<ul style="list-style-type: none"> • Lack in social capital • Low culture of civic participation 	<ul style="list-style-type: none"> • Active participation in civil society and community programmes
Educational Progression	<p>Continuation of education (e.g. MBA / PHD / skills qualifications)</p>	<ul style="list-style-type: none"> • Cultural norms preventing women from pursuing higher education • Family responsibilities (e.g. taking care of grand-children) • Economic responsibilities (e.g. children’s schooling fees) 	<ul style="list-style-type: none"> • Agency, choice and confidence to pursue further education • Delegation of family responsibilities to enable further education

Life Cycle Stage: Old Age (older than 65 years of age)			
Roles & Transition Type	Example	Challenges	Success Indicators
Productive Roles & Economic Transition	Retirement	No income	Income from pension or investments and savings
Reproductive Roles & Social Transition	Increased need for health care for ailments / conditions associated to old age	<ul style="list-style-type: none"> • Lack in accessible transport to affordable medical care facilities • Inadequate funds for sufficient healthcare • Abuse by carers • Family neglect 	<ul style="list-style-type: none"> • Residing in a retirement home • Access to affordable medical care facilities • Protected from abuse by carers • Family ties maintained
Community Roles & Political Transition	<p>Participation in community groups for the elderly (e.g. reading clubs, stokvels, hiking clubs)</p> <p>Responsibility of care</p>	<ul style="list-style-type: none"> • Lack in transport to participate in groups • Health conditions prevent participation • Harassment enroute to venue • Disproportional responsibilities to take care of younger family and/or community members 	<ul style="list-style-type: none"> • Involvement in community activities/ groups • Adequate health care to maintain life quality • Protected from harassment • Choice in care responsibilities
Educational Progression	Informal education of grandchildren	<ul style="list-style-type: none"> • Urban/rural divides • Lack in access to public transport to visit children and grandchildren • Health problems limiting mobility of elderly 	<ul style="list-style-type: none"> • Opportunity to engage in informal education activities • Sufficient access to public transport to visit children /grandchildren

SECTION B

2. Budget

In this section we consider the definition and functions of a budget, and seek to explore some of the challenges associated with budgeting for governance.

2.1 Definitions

A budget is the amount (quantity) of money/funds you have available.

The act of planning how to use this money creates a *budget plan* - in short referred to as a budget - which is an itemised summary of likely income and expenses over a given period of time.

Budgeting is the process of creating a plan to spend your money. Creating this spending plan allows you to determine in advance whether you will have enough money to do the things you need to do or would like to do. Budgeting is simply balancing expenses with income. Budgeting is about making choices and prioritising on what to spend on from amongst your needs and wants.



KEY TERM

What do we mean by the 'budget' for governance?

- *Budget* refers to the allocation by any public institution of government (local, provincial and/or national) of its income to fund all departments, programmes or policies that it intends to implement.
- Governments' *incomes* largely come from tax, whether direct taxes such as income tax that is paid by workers, or indirect taxes, such as consumption Value Added Tax or customs and excise.
- Governments' *expenses* include Public Health and Safety, Transport, Infrastructure, Education, and Legal and Judicial systems, and salaries for staff and public servants.

Facilitator note:

Provide the following definitions of key terms.

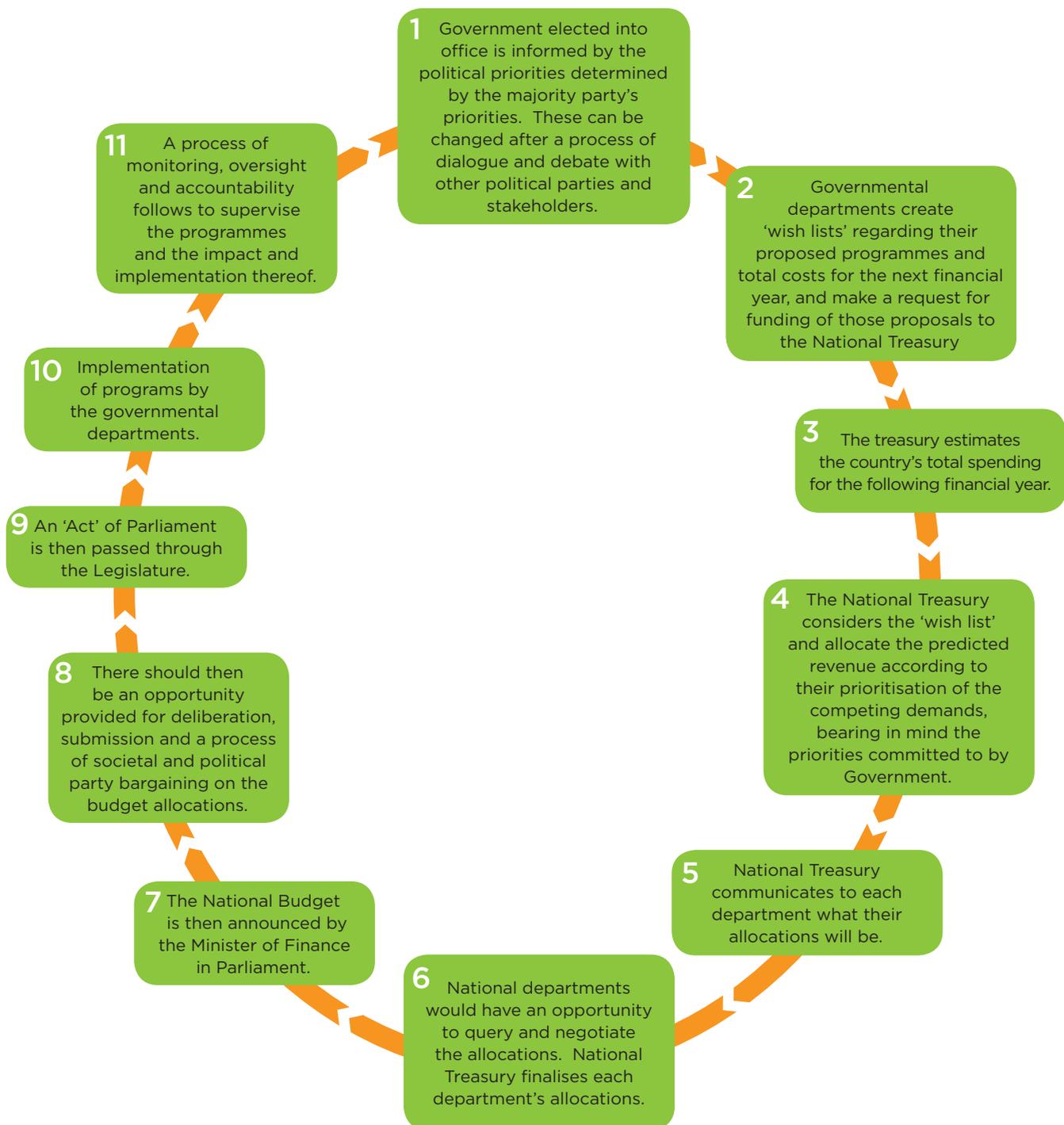
KEY TERM



- **Expenditure:** *The action of spending funds or the amount of money spent.*
- **Revenue:** *The amount of money raised by government through taxes and other sources.*
- **Fiscus:** *The amount of money that the state has available to spend through taxes is known as the 'fiscus'.*
- **Income:** *The amount of money or its equivalent received in exchange for work or services, from the sale of goods or property, or as profit from financial investments;*
- **Payment in-kind:** *sometimes people are paid in goods rather than money. This disadvantages people's ability to choose how to use the income. This is more prevalent in payments to women than men.*
- **Audit:** *A formal examination of an entity (including a country, an organization or individual)'s accounts or financial situation.*
- **Accounting:** *The system of recording and summarizing business and financial transactions and analysing, verifying, and reporting the results.*
- **Transparency:** *A system that is characterized by openness in terms of access to relevant, accessible, timely and accurate information. For example, a transparent government is characterized by budgets that are available to the public.*
- **Accountability:** *The quality or state of being accountable; and this includes an obligation or willingness to accept responsibility or to account for one's actions. Political accountability is the accountability of the government, civil servants and politicians to the public and to legislative bodies such as a congress or a parliament.*
- **Oversight:** *The management of an organisation / institution / set of institutions (and the individuals, structures and organs that constitute them) by overseeing, supervising or "checking" on the performance or operation of a person / group in the institution. Oversight is furthermore a system for addressing questions of potential risk in the implementation and administration of projects through establishing guidelines and regulations, or other structures and processes. It involves reviewing and monitoring the activities and work of those responsible for implementing and administering projects. Oversight is also related to the idea of accountability. In this case, oversight will mean supervision of the revenue, expenditure and cost of implementing and monitoring the impact of the value of programmes, products and services delivered by government.*

2.2 Budgeting processes

It is important that we understand what goes in to the development of government budgets if we want to influence their priorities. The following describes the general principles involved in the setting up of a budget. It is important to keep in mind that budgeting processes differ from country to country.



SECTION C

3. Gender Sensitive Budgeting or Women's Budgeting

In this section we bring together our understanding of gender and budgeting processes to ask: What is Gender Sensitive or Women's Budgeting and why is it necessary? We furthermore explore how to identify areas of state spending or public expenditure that affect women and girl children.

3.1. What is Gender Sensitive or Women's Budgeting?

A Women's Budget or a Gender-Sensitive budget³, is an allocation of state spending in such a way that it deliberately promotes state spending on policies and programmes that seek to advance women's and girls' needs and priorities. Both state allocation and the collection of taxes or state revenue have gendered implications⁴.

According to the Southern Africa Development Community (SADC):

“Gender responsive budget (GRB) recognises that the budget is the most important policy statement of the government, because no policy can work without money. The budget provides a comprehensive list of a nation's priorities and outlines a government's program for spending and raising revenue. Therefore, if gender equality related considerations are not clearly presented in a budget, a country can hardly attain its gender equality goals regardless of whatever great commitments and policies may exist on paper. GRB work is about ensuring that government budgets and the policies and programs that underlie them address the needs and interests of women and men of all different social groups⁵.”

A Women's Budget process does not refer to a separate budget that looks only at issues that relate to women. It also does not refer to the actual development of a budget, but instead provides analytical tools to enable people to analyse existing budgets from a gendered perspective, and to understand how allocation changes could be suggested to improve the conditions of women and girl children in a country.

3.2. Why is gender budgeting important?

Women and girl children are far more likely to be living in poverty than men and boy children. According to the 2011 SADC Gender Protocol, “[I]n Africa, women share the largest burden of poverty through entrenched and endemic gender inequalities perpetrated through the economic exploitation of resources and power⁶.” In many cultural settings, women are expected to take responsibility for running the household, and taking care of

³ In this training manual, gender budgeting, gender sensitive budgeting, gender responsive budgeting and women's budgeting are used interchangeably

⁴ Budlender, D. The Political Economy of Women's Budgets in the South. Community Agency for Social Enquiry, Cape Town, South Africa.

⁵ SADC Guideline on Gender Responsive Budgeting, June 2014, page 14.

⁶ SADC Gender Protocol 2011 Barometer, page 142.

children and vulnerable people, while men are deemed to be the ‘breadwinners’ who earn income for the household - whether in goods or money. As a result, women generally tend to be dependent on men for income, which in turn has an impact on power relations within households.

Given the burden of care that is placed on women, even if women are employed, they generally tend to earn less due to: having to work shorter hours so that they can also attend to their care work, the fact that their careers are often interrupted as a result of maternity leave, and generally because societies tend to pay men more even for the same jobs.

As a result of the higher levels of poverty and vulnerability experienced by women and girl children, one way of trying to achieve greater equality between men and women is to use the resources of the state to address the inequalities caused by the market and society, or - in other words - to deliberately prioritise those programmes and policies that benefit women’s needs.

In addition, women often face particular and specific challenges in the workplace, social settings and society in general. These are related to their physical safety, and bodily and physical integrity. Apart from social objectification, this includes actual physical abuse and bodily harm.

3.3. How to identify areas of state spending or public expenditure that affect women and girl children disproportionately.

Areas of state spending that affects women disproportionately can include specifically identified *gender-based expenditures* of government departments and authorities. This may include the following:

- Women’s health programmes
- Special education initiatives for girls
- Employment policy initiatives for women
- Initiatives to address violence against women
- Micro credit programmes for women
- Scholarships for women.

It can also include equal employment opportunity spending by government departments and authorities on their employees, for example:

- Training for women clerical officers or managers
- Rewriting of job descriptions to reflect equal employment opportunity principles
- Provision of child-care facilities
- Parental leave provisions

3.4. Categories of state allocations to be considered in women’s budgeting

There are three types of categories of state allocations to be considered within an analytical framework. These are:

1. **Direct gender specific allocation:** Instances when treasury or various government departments have a direct item that, when finances are allocated and spent, it will have a direct and uniquely intentional impact on women's lives. Typically for something to be a direct contribution, a case is made for why an issue is gender specific and how an intervention would have an immediate effect on the lives of women, such as health programmes for pregnant women.
2. **Direct gender intensive allocation:** These allocations are when money is allocated to a function of the state, or an intervention that was not designed as a women specific measures, or as a response to specific women's issues. It is typically something that would be allocated in the normal course of government delivery of services, but due to the nature of the service, women will benefit more than others in society. This includes for example spending on enhancing access to primary education, counselling at police stations and providing for equal employment opportunities for women within the civil service, and provisions for child care.
3. **Indirect general allocation:** Mainstream spending which applies to both men and women, but which are analysed for their gender impact⁷.

The exercise below demonstrates how the needs and priorities of women develop over time, as well as how these priorities can be considered within governmental sectors during budgeting processes.

Women's priorities per life cycle stage (75 minutes)

STEP 1:



(Total: 30 minutes: 5 minutes for individual writing; 10 minutes for group discussion; 15 minutes for clustering and reading out loud priorities.)

- Divide participants into 5 relatively equal groups / pairs. Give each group one of the life cycle stages (as discussed in Group Exercise 1). Do not ascribe a transition type, issue or challenge so that participants can apply what they have learnt up to now.
- Hand three cards to each individual. Ask that each individual write down three priorities for women during the life cycle stage their group had been assigned. Each priority should be written on a separate card, and then shown to the rest of the group working on the specific life cycle stage.
- While these conversations are taking place, stick a blank poster on a wall / place it on the floor.
- Each group must then share the priorities they have identified as individuals with their respective groups, and decide on the five most important priorities of women (in their specific life cycle stage) as a group.
- Hand five blank cards to each group, and have them write down each of their five priorities on a separate card. These cards are then to be posted on the blank poster.
- The facilitator now reads the priorities from all the groups out loud, and cluster similar priorities together.

The facilitator must highlight at this stage, through comparisons, that the point of this step is to appreciate how needs and priorities of women change over time.

GROUP EXERCISE TWO:

⁷ Ibid.

STEP 2:



(15 minutes)

- The facilitator should now write-up the ten top-most priorities on as large sheet, listing the order and frequency of no more than the ten top-most priorities (there may be less) the group has decided on while talking this through with the whole group. Only list the ten top-most priorities. The number of cards grouped together with the most frequency (i.e: the highest number) would be priority number one and the second highest would be priority number two and so on. Please see example below:

Crime	26
Jobs	23
Education	20
Apathy	10
Political leadership	8

STEP 3:



(30 minutes)

- Form three working groups: One divided into female participants only, one divided into male participants only, and one with both female and male participants (use your discretion according to the number of participants).
- Ask each group to identify which government sector in the following grid can take responsibility to budget for the 10 respective priorities identified in Step 2.

Sector	Priorities	Types of Budgeting
Agriculture and Rural Development		
Tourism		
Public Service and Administration		
Transport and Roads		
Social Security		
Defence force		
Primary education		
Public Safety, Law and Order		
Information Technology Communication and information		
Sport, Recreation and Culture		
Tertiary education		
Health		
Secondary education		

Energy and Electricity		
Water Affairs		
Environmental Affairs		
Economic, Trade and Industrial Affairs		
Foreign Affairs		
Labour and Work		
Finance		
Public Works		

- Then ask that the groups identify what type of budgeting these sectors need to do in order to include these priorities in their budget. Refer to the types of budgeting mentioned on page 17 of this manual and page 15 of the participants' manual.

Sector	Priorities	Types of Budgeting
Agriculture and Rural Development		
Tourism		
Public Service and Administration		
Transport and Roads		
Social Security		
Defence force		
Primary education		
Public Safety, Law and Order		
Information Technology Communication and information		
Sport, Recreation and Culture		
Tertiary education		
Health		
Secondary education		
Energy and Electricity		
Water Affairs		
Environmental Affairs		
Economic, Trade and Industrial Affairs		
Foreign Affairs		
Labour and Work		
Finance		
Public Works		

- Ask groups to report on how they made their allocations on types of budgeting relevant for each priority, and which priorities were difficult to align to a sector.

SECTION D

4. Policy Appraisals and Gender Analysis of Revenue

This section explores: policy appraisals and a five step approach to policy appraisals; and gender analysis of revenue.

4.1. Policy Appraisals

Facilitator's Note:

In a lecture format, please provide these definitions to participants.



A **policy appraisal** in gender based budgeting examines government programmes through the budget by asking, from a gendered perspective, if the policies and their linked resource allocation are likely to decrease or increase gender inequalities.

- Policy documents should be available from the various departments (including on their websites) or through Parliamentary committees.
- Policy documents include:
 - Green and White Papers;
 - Departmental Strategic Plans;
 - Poverty Reduction Strategy Papers; and
 - National Development Plans.
- Budget documentation should be available from Treasuries
- It is important to note that the **objective** of gender- based budgeting and policy appraisals are to reduce gender inequalities through the preferential allocation of resources from the national budget. In other words, the allocation of more money to programmes that are geared towards the promotion of women and girl children.
- A gender-aware policy appraisal involves the development of an analysis which reflects an understanding of the policy's gendered implications. This can be done by assessing whether the Policy will continue or change existing inequalities between men and women.

It is important to note that there are a variety of methods that can be used for gender-aware policy appraisals.

The steps that can be used to develop this analysis include:

- Developing a checklist of questions for assessing the policy, including checking the gendered assumptions of the policy against the evidence;
- Hosting discussions of events, activities and associated budget allocations generated by the policy; and

- Checking how probable it would be that policies are likely to achieve their stated aims and performance objectives.

NB: 

Gender based policy appraisals can be carried out by Ministries, line departments, Non-Governmental Organisations (NGO's), Research Institutes, Academics, or Members of Parliament.

The tools explained above can be used to provide a policy appraisal using the following the **Five Step Approach**⁸ provided in the table below.

Table 2: Five Step Process: Gender-aware policy and programme appraisals:

STEP ONE: Analysis of the situation of women, men, girls and boys in a given sector

STEP TWO: Assessment of the extent to which policies address the gendered situation

STEP THREE: Assessment as to whether budget allocations are adequate, in order to implement gender-responsive policies

STEP FOUR: Assessment of short-term outputs of expenditure, in order to evaluate how resources are actually spent, and policies and programmes implemented

STEP FIVE: Assessment of the long-term outcomes or impact expenditures might have

Source: *Budlender and Huwitt (2003)*

NB: 

NB: Analysis of any form of expenditure from a gendered perspective identifies the implication and impacts for women and girls as compared to men and boys, bearing in mind the following questions:

- What impact does this budget have on gender equality?
- Does it reduce gender inequality, increase it or leave it unchanged?

Importance of Data in Gender Budgeting

The availability of gender-sensitive data is very important for gender responsive budgeting. Without sufficient data a meaningful analysis is very difficult. Two types of data are relevant:

- Sex-disaggregated data (data that are given separately for males and females to show possible different patterns); and
- Data on female specific issues only (e.g. data on maternal mortality, violence against women, number of girls in schools, and number of women or girls visiting health facilities).

⁸ The methodology for analysing gender aware policies and programmes was developed by the Women's Budget Initiative in South Africa

4.2 Gender analysis of revenues

Facilitator's Note:

Briefly remind participants of the definition of revenue as discussed under 2.1.

Revenue sources can be divided into three categories as follows:

<p>Taxation, direct and indirect</p>	<p>Contribution to personal income tax (mostly through an employment-based taxation system). It is desirable if this information is sex-disaggregated. Sometimes the tax rate for a second income earner is taxed at a higher rate than for the first income earner. The secondary income earner is usually a wife, and so she pays tax at a higher rate than her husband.</p> <p>Other types of analyses consider how particular taxes affect women and men because of the sector they work in, the types of jobs they do or their levels of income.</p>
<p>International donor funds/ Aid in the form of loans or grants</p>	<p>Donor funds may be tied to particular programmes and policies that have a gendered impact. Often development finance assistance agreements require that a certain percentage of the funds are spent on programmes that favour women and girl children, and it is important to check whether these are in fact spent as required.</p>
<p>Other revenues, such as from user fees and asset sales</p>	<p>User fees in the education, health care, water and electricity services can put these services out of the reach of poor households. This has a particular impact on women and child-headed households that - as stated above - have a far lower income than male-headed households. Parents may withdraw girls from schools if they cannot raise fees for all the children's school fees, and women's work burdens may increase if the family for example can no longer afford using piped water and electricity,, and then have to revert to cover long distances to collect water and fuel wood.</p>

Source: GTZ (2006)

4.2.1. Importance of gender revenue analysis

It is often said that men pay more tax than women, therefore contribute more to the fiscus. However, as demonstrated above women's contribution is often hidden. For example:

- The unpaid care economy:** Where women are unpaid primary carers of their household, tax and benefit implications arise. For example, where governments decide to save money by reducing the number of available hospital beds, it is women, as unpaid primary carers, who take on the extra responsibility of caring for sick relatives. This responsibility consequently limits women's ability to generate potential revenue.

- **Gender differences in household decision-making:** Women tend to spend a higher proportion of income under their control than men do on basic goods such as food, education, healthcare and the general well-being of their children. Where the prices of these items are raised, due to indirect taxation, women can be affected in at least two ways:
 - First, time commitments can change if women subsequently become responsible for taking on extra duties or commitments to compensate for the price increase. Women, for example, may have to stay home with the children rather than sending them to a child-care centre.
 - Second, consumption patterns can change. Women may be forced to purchase cheaper, less nutritional substitutes, or may decide to spend more time at home processing food rather than paying someone else to do it.
- **Gender differences in property rights:** In a number of developing countries it is customary to restrict women's ability to own or inherit property and reduce their capacity to manage risk successfully. Although women may not be currently taxed as property owners, increasing development and gender equality in property rights will eventually see women as an important part of the tax net.

The following exercise requires that you use all of the knowledge that you have acquired through this training to date:

Role-playing budgeting for governance (TOTAL: 90 minutes)

TASK 1 ALLOCATING RESOURCES:



(50 minutes)

GROUP EXERCISE THREE:

Ask participants to divide into 4 groups. Each group should be asked to role-play budgeting for a Government. The society has 1 million people sparsely populated over a large land mass. 300 000 people under the age of 18 with 180 000 girls and 120 000 boys. 100 000 people are over the age of 65 with 70 000 women and 30 000 men. The rest of the society comprises 250 000 men and 350 000 women. There is a 20% unemployment rate for people aged 18 to 65.

Economic Break Down: 35% from mining, 20% agriculture 13% from manufacturing, 15% from light industry, 7% from commercial and financial services; and 10 % retail.

Basic Services: 60% of households have electricity and 70% have running water

Literacy and Education: There is a 65% literacy rate amongst adults. 150 primary schools and 75 Secondary schools with 3 universities servicing the country, none of which has international recognition. Each school on average has 20 teachers.

Health: There are five tertiary hospitals and 200 secondary and primary care clinics topped up by 100 mobile clinics servicing rural areas once every two weeks. There are 1000 doctors (300 in private practice) and 3000 nurses across the country.

Transport: The road network consists of 5000 km's of tarred road and a further 4000 km's of untarred roads. There is one international airport.

Police, Courts and Administration of Justice: There is a high court, and a network of 4 regional courts and 12 Magistrates courts. There are 5000 police officers and all kinds of crime - petty and organised - are high

The public service comprises of 15 000 people, apart from the public health, police and teachers.

- Two groups are from a Government that has an annual allocation of \$1 billion
- Two groups are from a Government that has an annual allocation of \$ 600 000 000

Ask participants to decide:

- To consider whether there are some indispensable expenditures [the facilitator should not provide any clues, but should look out in the report back for things like staffing costs and government buildings and offices]
- Participants should be asked to come up with which items their Government, given its specific budget constraints, will spend money on. Groups should indicate how much they would spend on each item.

Participants are required to consider several line items that they could spend on. For example, you could use the following line items:

- Water and sanitation
- Education
- Housing
- Parks and recreation
- Enterprise development
- Telecommunications
- Transport
- Economic development
- Electricity
- Health
- Crime prevention and policing
- Welfare
- Road Infrastructure

REFLECTING ON DECISION-MAKING AND WHO BENEFITS



(each group is given 10 minutes to report back - 40 minutes in total.)

Having completed the task each group reports back in plenary on their budget with a specific emphasis on:

- What were the core factors that were used when making decisions about what to spend on?
- How were decisions made about who should benefit from the resources allocated? Was the benefit appropriate and just? And why?
- What were the hardest decisions to make when allocating the money?

Facilitator's Note:

The facilitator should in plenary draw comparisons, pointing out similarities and differences in priorities and challenges between the groups that had the same amount of money allocated, followed by a brief comparison of the groups with less money allocated with groups which had more.

SECTION E

5. Monitoring and Oversight

The following section will provide an introduction to a tool for monitoring, auditing and analysing budgets in a gender-sensitive manner; will explore how already existing policies can be adjusted and re-prioritised to be more gender-sensitive; and, will look at processes of monitoring and oversight.

5.1 Introduction to a tool for monitoring, auditing and analysing budgets in a gender-sensitive manner

Facilitator's Note:

Lecture format.

- There is a need to make government accountable for state spending, and in order to achieve this government spending needs to be undertaken in a transparent manner (e.g. Annual Budget Speech).
- By monitoring, auditing and analysing government budgets, state and non-state actors alike are able to hold governments accountable for public spending.
- Gender- based initiatives place great emphasis on a transparent budget process and promoting accountability.
- Research, analysis and advocacy when developing proposals to make the impact of budgets on women and men more transparent, is important.
- There are two kinds of Monitoring: **Situation monitoring** measures change in a condition or a set of conditions or lack of change. **Performance monitoring** measures progress in achieving specific objectives and results in relation to an implementation plan whether for programmes, projects, strategies, and activities.

Tracking Government expenditure: An approach to tracking Public Expenditure Tracking Surveys (PETS) as performance monitoring measures

- PETS are tools that are used to track the flow of public resources (including human, financial, or in-kind) from the highest levels of government to frontline service providers.
- PETS compare budgetary **allocations** to **actual spending**. This involves 'following the money' to where it is spent through comparing budgetary allocations with records of transfers and receipts at each level of government.⁹
- This is done to identify differences between the official and actual allocations, and to determine the extent to which resources reach service providers and users as initially indicated in the original policies and budget allocations.

⁹ Geir Sundet. (2004). Public Expenditure and Service Delivery Monitoring in Tanzania: Some international best practices and a discussion of present and planned Tanzanian initiatives. USAID

- PETS can be used to:
 - Understand the performance and quality of public services to improve the effectiveness of public expenditure;
 - Assess inefficiencies such as delays, leakages and bottlenecks in public expenditure systems and services delivered to citizens;
 - Assess the equality in public expenditure and service delivery among regions or areas, income groups, and rural and urban locations;
 - Assess the gap in access to - and utilization of - basic services by specific groups, especially the poor;
 - Improve accountability and fill in gaps relating to information on public expenditure and resource use at the decentralized level by tracing expenditure flows toward end users of resources;
 - Monitor specific programs and expenditure allocations, such as pro-poor expenditures, by collecting quantitative information;
 - Provide baselines against which to monitor, through subsequent surveys, the effectiveness of policy changes in the sector on quality and quantity of service delivery.
- Key Steps for Implementation of PETS:
 - Key to PETS is that it identifies research objectives, and is a mapping exercise. PETS is typically implemented using the following steps:
 1. **Consultations with key stakeholders** to: define the objectives of the survey, identify the key issues, determine the structure of resource flows and the institutional setup, review data availability, outline hypotheses and choose the appropriate survey tool. This is known as qualitative or primary research.
 2. **Survey instruments** are constructed and implemented to obtain a larger number of responses to the key issues raised in the qualitative research step

5.2 Adjusting and re-prioritisation of policy and budget allocation within existing policies in favour of women and girl children

Effective women's budgeting requires an enabling environment. **There are certain elements present in such an environment.** For example, you need:

- **Access to the budget.** This is the starting point. If the budget is not publicly available in all of its detail, analysis is not possible.
- **Availability of gender-disaggregated data.** In many cases, the budget is available but groups have trouble finding data that is broken down / separated / divided by gender.
- **Awareness of need for and benefits of Gender Responsive Budgeting (GRB) among women, civil society groups, government officials and MPs.** Many successful GRB initiatives start by building awareness.
- **Political will:** If the key stakeholders (those responsible for formulating and implementing budgets) are aware of the benefits of women's budgeting, they are much more likely to support it. If there is no political will to promote gender equality through women's budgeting, groups - whether women parliamentarians or civil society organizations - are unlikely to gain much traction.
- **Citizen support and clear objectives on the changes that are expected from the use of a gender sensitive analysis.** If citizens support an initiative, it is much more likely to succeed. It is, however, important that people have realistic expectations for what will change as a result of the initiative. Detractors may think that you are trying to wrestle funds away from men. Supporters may think that this is the first step in launching a feminist revolution.

- **Adequate resources – human and financial.** Women’s budget takes time, a certain amount of expertise, and financial resources. It doesn’t need to be prohibitively expensive, particularly when people are willing to donate their time and where organizations or government institutions are willing to donate space for meetings.

5.3 Oversight and monitoring processes¹⁰

Institutionalising a gender perspective on the budget

- Every new idea needs a champion. Within a parliament, a specific committee can be set up that is concerned with gender issues, or the budget committee can assume the responsibility for planning and institutionalising a gender perspective on the budget.
- Alternatively, a less formal structure - such as a women’s caucus - can take up the challenge and work with budget oversight committees.
- The appropriate institutional mechanism for introducing a gender perspective on the budget will be determined by the political and legislative system in place.
- Without such a mechanism, however, the momentum for such a transformative process can be difficult to sustain. “Will You Be the Champion?”

The role of parliamentary committees

Legislatures need strong committees to be effective. Legislative committees are the ‘engine rooms’ of the legislature. It is here that in-depth and more technical debate can take place, away from the political grandstanding that often characterises proceedings on the floor of the legislature. Where the committee stage is underdeveloped, and discussion takes place mainly on the floor of legislature the budgetary role of the legislature is weak. Useful reforms might entail:

- Establishing a comprehensive system of financial committees,
- Introducing public hearings on the budget,
- Boosting the numbers of support staff, and
- Expanding the time for committee consideration of the draft budget in order to facilitate more in-depth scrutiny

Introducing a gender perspective requires that parliament allows itself sufficient time to scrutinise the budget in-depth and make alternative proposals - preferably through the committee system. Rules of procedure should enable sufficient committee scrutiny of sector budgets and public engagement, because without inputs from civil society advocacy groups through public hearings, parliaments alone are not likely to initiate and sustain pressure to integrate gender analysis into the budgeting process.

Reassessing the timing of the budget process

- Legislatures require both sufficient time and a properly timed budget process to facilitate meaningful decision-making.
- International experience suggests that a minimum of three to four months is required for the approval of the budget by the legislature on the basis of meaningful analysis and scrutiny.
- The budget should also be tabled sufficiently in advance of the fiscal year to which it relates in order to enable the legislature to make decisions that matter, when they matter. Reforms to the budget process strengthen the legislature when they address both issues.

¹⁰ Unless otherwise state, this section is a summary except taken from Wehner and Byanyima (2004)

Can we change/influence the budget?

Legal frameworks need to provide sufficient opportunity for meaningful legislative engagement. The budgetary powers of legislatures need not be set in stone. Even if they are entrenched in a constitution, change may not be impossible. For instance, amendment powers can be reformed as part of a constitutional review process. But budget amendment powers are not always enshrined in the constitution. Sometimes they are contained in legislative rules, or based merely on tradition and conventions. There are thus different levels of entrenchment. This is important in considering the possibility of reform efforts aimed at broadening the legislature's ability to engage with budgets.

Establishing independent budget research capacity

Parliamentarians have to be empowered to independently analyse the budget if they are to play a meaningful role in the process. Even when the legislature has legal powers and the political space to shape budgets, analytical capacity is necessary to make sound budgetary choices. The ability to understand the budget and to make informed changes depends on detailed scrutiny that is only possible with sound analysis. It is important, therefore, for the legislature to have access to independent information and analysis on the budget - preferably through its own research service. This can be complemented with analyses by independent think tanks, private sector economists and academics.

Broadening access to information

Legislative decision-making needs to be based on comprehensive, accurate, appropriate and timely information supplied by the executive. The amount of supporting documentation that accompanies the budget figures is crucial. In many countries, the budget document itself contains little narrative that outlines the policies underlying tax and spending proposals. Often the only source of narrative information is the budget speech. This makes it difficult for parliamentarians and their staff to understand the policy basis of the budget, and to evaluate whether the budget adequately reflects stated government policy.

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