

**THE GENDER DIMENSION OF MOZAMBIQUE'S
BUDGET - an assessment report**

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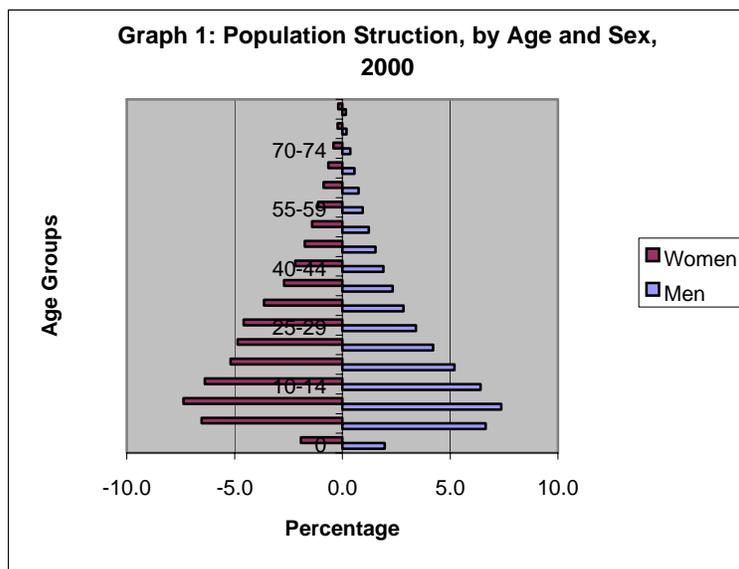
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Introduction

A gender friendly budget should be a budget that ensures that general development goals are not against social and economic equity and do not reinforce the existing development disparities among regions, ethnical groups, race, and other forms of social organization, while taking into account that at the core of these disparities there are persistently hidden sex bias.

In the case of Mozambique, the need to define a budget that integrates a gender dimension at all levels of decision-making and planning, particularly the PRSP, turns itself obvious. Women represent 52% of the total population, and as it can be illustrated from the population pyramid (Graph 1) they are demographically more represented among the population in active age. Their contribution to the economy and to the process of economic and social development is also high. According to the 1997's Population Census, their gross economic participation rate has been higher, 45%, than among men 44%. An even larger difference found in the net participation rate of 7% in the urban areas show how much women have been sacrificing their own development prospects in order to gain some sources of income to take care of other members of the families as compared to men. In the rural areas, the fact that the gross participation rate is higher among men, but the net participation rate is equal for both of the sexes indicates the relatively smaller size of men in active age as compared to women. Therefore, it is again women contributing strongly for the household welfare. The reproductive role women have been playing is one of the background why women have been participating significantly in the production. But the most concerning issue is the very rudimentary level or the lower occupational positions they perform. The description bellow illustrates their situation.



In Mozambique there is progress in gross basic primary enrollment from 90.6% in 2000 to 99.5% in 2001. However, this rate of education is lower among girls, 96%, than among boys, 106%. This trend persists as the level of education increases. In the second stage of primary education where the gross enrollment rate lowers to only 25%, girls are less enrolled than boys (20% among girls and 30.4%, among boys). In the secondary education the gap between girls and boys enrollment decline from 10% to 3%. But the presented disparities show how prospects for future women well being and gender equilibrium can be compromised if actions are not taken in order to improve school attendance and professional training to girls. Adult illiteracy is another constraint for women improvements of their living conditions. Just above one third of the adult population can write and read. But among women, this rate falls to a quarter, with a more preoccupying situation in the rural areas where 85% of women are illiterate.

Women health indicators are also worrying. Even though 80% of the total population live in rural areas, fewer of them have access to basic health care. In 1997, only 22% of the rural population had access to a health post or center, and the median distance to a health center was estimated to 12 km mostly due to population dispersion. Actual data indicates that there is an improvement in such a way that the same distance was reduced to 10 km. However this distance still long while these basic services only provide primary care. A third of rural women still have not pre-natal care. Post-natal care is estimated to be accessible to only half of the rural women, and less than half of women can benefit from institutional birth delivery. The result is that until 2002 maternal deaths rate was as high as 1.6 deaths per 1000 live births. New family planning users are estimated at only 7.6% in 2001.

Other aspects contributing for the women lower working/living conditions are those related to employment and income earning opportunities. Women income to at least cover basic household needs tends to improve when they are employed outside the agriculture sector, mostly trade. However, the 1997's population census indicated that the majority of women (91%) are employed in the agriculture sector, representing 58% of the total labor force. It is in this sector where poverty is more widespread. Factors such as past policies biased toward urban development through price control of agricultural outputs, financial sector underdevelopment, weak agricultural and trade network coupled with lower human development have contributed for the actual situation where only 3% of the peasants have irrigated land, and only 9% are able to use some type of mechanized equipment. While this sector contributes (at a decreasing rate) with a quarter of national GDP, rural consumption per capita is estimated in less than a Dollar per day. We don't know exactly what is the share of poverty among women and men. But, if women are the majority of the rural population, and they are responsible for the household well-being, the burden of rural underdevelopment ends up falling in their shoulders.

The above sex biased development against women has a regional perspective. Regions with lower human development indicators are those where women social and economic conditions are worse, and sex disparities are deeper. While in the central and northern provinces the estimates of the human development indicators (HDI) are of only 0.238 and

0.245, respectively, in the southern region it roughly doubles (0.416). The worst provinces have been identified as Zambézia, Cabo Delgado, Nampula, Niassa and Tete.

Within the northern and central regions and provinces women present the lowest HDI. While life expectancy at birth index for men was estimated in 0.312 in the central provinces, for women the index was 0.028 points lower. The education index was estimated in 0.273 points higher for men, and the income index was 0.035 points higher also for men. In the northern region this gap is even wider. Even though women also tend to be in disadvantage as compared to men in the southern region, the HDI tends to be more balanced and sometimes in favor of women: life expectancy at birth index is higher for women (0.472) than for men (0.433), however education index is better for men (0.662) than for women (0.477), and income index is also better for men (0.265) than for women (0.242).

Efforts to tackle these women social and economic underdevelopment are not new. In fact policies towards women emancipation come from the national independence, in 1975, when women and men equality was promulgated. Recent macro-economic policy developments and the introduction of the PRSP gave priority to reduction of fiscal burden to the population of lower income levels, and to increased expenditures on social areas such as education, health, infrastructure and rural development. Additionally, the awareness to the need to integrate the gender dimension into the development planning has been improved.

However, even though some progress is visible when we compare the actual situation of women with past periods, it can be said that the challenges for an effective implementation of the gender budget and therefore contribute to gender balance and women development are still huge. The responsibilities fall into the government as well as into the civil society. To what concerns the government, the responsibility is to effectively and with transparency implement programs in order to meet to needs of women by defining specific budgets. To what concerns the civil society, NGOs can also be called to share the above mentioned government responsibility. However, additional role to be played are the advocating and lobbying role. By now, this is concentrated among the government institutions, leading NGOs and donor community. The parliament, as well as the common citizens have been having limited intervention on this core issue of women development.

This paper is part of the efforts the Gender Budget Core Group has been developing in order to support and consolidate the ongoing efforts related to the gender analysis of gender budgets in Southern Africa. The Group is comprised by the SADC Gender Unit, the Commonwealth Secretariat, UNDP and UNIFEM. The objective of the paper is to deliver the following aspects of assessment:

- (i) The status of the country budget/budgeting process;
- (ii) The entry points for lobbying and advocacy initiatives;
- (iii) The achievements and challenges faced by different stakeholders in efforts to participate in implementation of gender budgets;

- (iv) The gaps (capacity, technical, infrastructure, financial) in the budget engendering process;
- (v) The experience of the different stakeholders.

The document is organized as it follows: chapter one will be describing the institutional framework for gender budgeting. Chapter two, will discuss the developments in integrating the gender dimension into the planning level, taking into account the existing national planning documents. The chapter three discusses the outcome of the "gender budget exercise", the financial side, the indicators used for monitoring purposes, and some policy issues. The chapter four will address issues related to gender budget advocating and later, the role of the parliament. Later, we suggest some recommendations for the advancement in achieving the gender budgeting objective.

I. Gender mainstreaming is a priority in the country policies - the institutional framework

Mozambique is a country where efforts towards gender equality and improving women living conditions are at the center of the country political, economic and social policies. The stakeholders on gender mainstreaming can be identified at all levels of the government hierarchy as well as within the NGOs, civil society and the donor community.

At the top level it is easy to identify the government willingness to enhance gender equality and promote the status of women in the society. Within its program it emphasizes the central objective of eradicating the extreme poverty through a better management of the planning tools, namely, the Economic and Social Plan and the Public Budget, while recognizing the gender disparities within the country. The following long-term objectives concerning women have been pointed out as:

- i. increase the awareness on the women rights in the society;
- ii. introduce the gender perspective in the policy formulation and analysis, and in the national development strategies;
- iii. enhance women participation in all decision making levels and in all political, economic, social and cultural areas, while offering her equal opportunities and positive discrimination;
- iv. review all gender biased legislation;
- v. improve working conditions for mothers;
- vi. increase women enrollment and higher education achievements;
- vii. support the female head of households whose living standards are low.

Following this general government willingness, line ministries also try to integrate gender issues according to their specific mandate:

- (i) The Ministry of Education - Its responsibilities fall into the provision of primary, secondary, and technical education. Its role of building human capital in such a way that the acquired skills are adequate to tackle the different issues of professional capabilities and employment is a key for the improvement of the living conditions of the overall population in general, and of the women, in particular, while promoting equitable growth of the national economy. Expansion of basic education with a gender and regional perspective, and the improvement of the quality of education have been set as the sector priority.
- (ii) The Ministry of Health - This sector is responsible for the provision of health services that improves women life's quality and time spending on family caring either through better health to all and reduction of child mortality and morbidity. Given that women, children and the elderly have been identified as the most vulnerable people, the Health sector also pointed the priority of protecting this group.
- (iii) Woman and Social Safety Nets - In this sector 3 institutional components can be identified: the Ministry of Woman and Coordination of Social Safety nets, the National Institute of Social Safety Nets, and the National Commission for the Social Reintegration. All these institutional components undertake their activities following the general objective of poverty and social inequality reduction, while promoting women development and the integration of all disadvantaged people into the development process. Taking into account this general objective, the main targeted group was also identified as the low income women and those suffering from chronicle malnutrition, street children, the disabled people, and the elderly. In this sense, it can be said that the gender component is deeply considered in the social safety net programs.
- (iv) The Ministry of Agriculture and Rural Development - The services provided by this Ministry relate to agricultural and livestock production and protection, rural extension, research and rural finance. If we consider that 90% of women live from agricultural production, then this Ministry is key for the improvement of women employment and production, and therefore for a better food security and household well being.
- (v) The Ministry of Labor - Other than the general labor protection within the formal sector of the economy, this Ministry holds the Institute for employment professional training. Therefore, it has relevance for women integration in the formal employment as well as self-employment.
- (vi) The Ministry of Planning and Finance - two institutions which have important role in gender budgeting issues are the Research Bureau (Gest) and the National Directorate of Planning and Budget (DNPO).

The GEST was established in order to provide support to the Minister and the Vice-Minister of Planning and Budget. Most of its activities relate to macro-economic policy reform, macro-economic management, public finance management, and sector policies.

The GEST is also supposed to evaluate projects and legislative/contractual measures submitted to the Ministry of Planning and Finance. From the gender budget point of view, a technician was pointed out to be responsible for all activities concerning gender. The activities undertaken so far consist on assisting the Minister of Planning and Finance on gender budgeting matter, providing training to the DNPO personal on gender budgeting and perform some evaluations on the sector developments on engendering the budget. The last study was submitted to the Women Steering Committee and discussed together with the DNPO. The main concern presented at the moment was the need to train the members of the steering Committee on gender budgeting, and to ensure that gender targets are specified within the PES and PARPA (see later chapters on these matters).

The Mandate of the DNPO is:

- Supervision of the implementation of the economic and social development plans;
- Elaboration of the economic and social plan and the public investment program;
- Propose, coordinate, and supervise macro-economic policies according to the directives from the economic and social plan;
- Propose the main budget policies options, and guarantee the good implementation of these policies;
- Follow up the process of budget execution and propose/adopt corrective measures;
- Elaboration of the public budget project, according to line ministries and other public institution's proposals.

Given this mandate of the DNPO, it can be crucial on ensuring that the budget is defined so as to meet gender targets, and supervise the level of implementation of the gender dimension within the sector plans and budget.

Other government stakeholders are the Ministry of Environment, and the Ministry of Mineral Resources. These line ministries try to ensure that a gender perspective is integrated within their sector policies and strategic plans, according to their mandate. At the civil society level, there can be found a number of NGOs working for women empowerment and development either providing financial means for entrepreneurial women, building capacity for self-employment and income generation, and legally protecting against the common cases of gender related harassment. Most of the NGOs form part of the non-government confederation for women activities, the Forum Mulher.

Above all these institutions is the "Grupo Operativo para o Avanço da Mulher (GOAM)"¹ which is a body of the Council of Ministers with the mandate of promoting the integration of gender concerns into all plans and programs of development by ensuring the inter-sectoral coordination, promoting and supervising the implementation of the policies, strategies and programs directed to women and gender development such as education, health, employment, markets, financial resources, legal status, social protection. At the technical level, it tries to involve all stakeholders either from the

¹. The Operative Team for Women Development.

government or the civil society: the line ministries, the mass media, the academic representatives, statistics, NGOs and religious groups.

II. Progresses Towards Engendering the Budgets

1. The Policy Documents

Mozambique can be said to have been using planning instruments that could bring together each sector's objectives, population target groups and financial resources while ensuring that the budgeting principles such as comprehensiveness, discipline, transparency and accountability are met.

The most important planning documents are: the Poverty Reduction Action Plan (PARPA), the Medium Term Fiscal Framework (MTFF), the Economic and Social Plan (PES), the Sector Integrated Programs (SIPs), and the Public budget.

a. The Poverty Reduction Strategic Plan Medium and Term Fiscal Framework

The Poverty Reduction Strategic Plan (PARPA) or the Mozambican PRSP can be considered as the most comprehensive tool of planning. Based on the government policy, it defines explicitly programs (or strategic area), their actions, targets, and the timeframe concerning the macroeconomic and sectoral fields. It is able to identify public revenue and expenditure targets, the key reforms/policies needed to induce and sustain public financial sustainability, good governance and economic growth, and the resource allocation among all line ministries, while considering development discrepancies, and the poverty impact. Given this framework, would gender objectives and their respective targets be specified, then there would be a space to ensure that gender objectives are tackled and easily monitored.

The Medium Term Fiscal Framework is a medium term (5 years) budgeting instrument. The Financial implications of the programs/objectives specified in the PARPA have their expression in this instrument. This transparency and accountability of the framework ensures that the long-term objectives of the country can be met, while avoiding unplanned resources transfers among sectors.

b. The Sector Integrated Programs

Mozambique has moved a step forward in introducing sector integrated programs (SIPs) in the education, health, agriculture and roads sector. The major advantage in using SIPs is that they consist of a systematic planning procedure that integrate the objectives and priorities of the sector while specify the possible shortcomings, and identify the financial implications for each sector. Since the SIP is defined by the respective sector the space and freedom to introduce gender components is larger. Therefore, we can expect that

better sensitized or technically endowed sectors have made remarkable advancements in engendering their programs. With the SIPs, non-government institutions (the civil society and international organizations) can be called to share the same priority as the sector. This has the advantage of avoiding the dissemination of isolated projects, competing for the same area of action/target groups.

© **The Economic and Social Plans**

Together with the Public Budget, the economic and social Plan (PES) is the official document that is used for annual planning and monitoring the PRSP, and for debates with the parliament. It summarizes the main macro-economic targets such as inflation, economic growth rate and the budget allocation according to the economic, functional, and territorial classifications (see section "d" below). Sector objectives and targets for the respective year are also stated for the respective year. Officially there have been developed national and province level PES. However, there are sub-provincial entities that have started to develop this planning tool. The PES is monitored through sector performance reports, and through the budget execution report. As an official document for annual planning and parliament involvement, the PES could serve as the entry point for lobbying purposes on gender budgeting, but this will depend on the way gender issues are addressed and how the member of parliament are prepared to discuss them.

(d) The Public Budget

The basic planning documents used by the Mozambican Government for the formulation of its budget are the Orçamento do Estado² (OE), and the Three Years Investment Plan. These Plans have an annual validity and reflect the PARPA, the MTFF, the PES, and the SIPs.

The OE is used to specify annual revenues and expenditures by different categories. At the expenditure level, it considers an economic, functional, the institutional and territorial classification as it follows:

- Economic classification - it considers recurrent and capital expenditures, and financial operations. The recurrent expenditures are on their turn subdivided on wages, goods and services, the external and internal debt, recurrent transfers, and subsidies. At this level, it is possible to identify the public human resource dimension of the gender budgeting. Within the recurrent expenditure, payments to all public employees (wages and other expenditures) are disaggregated by gender. This disaggregation also considers the occupational status of the employees: directors, technicians and auxiliary staff.
- Functional classification - this aggregates the general services provided by the government such as: general public services, defense, public security, education, health, social security and safety nets, housing and collective development, recreation, culture and religion, fuel and energy, agriculture/livestock and fishery, industry, transport and communication, and other services;

² . Annual Public Budget.

- Institutional classification - it considers the budget for each institution belonging to the government;
- Territorial classification - all three classifications above considered can be defined at central or province level, while it is possible to identify the resources to be allocated in each province of the country.

The investment expenditure section of the Public Budget is derived from the Three Years Investment Plan. It is project based and will include the identification of the project, its characteristics, the gender impact and the financial means. Any item included in this section will report the expenditure for the first six months and the expected expenditure for each of the years in which the project will be implemented.

2. Policy Documents and Gender Mainstreaming

The complexity of the existing planning instruments shows that Mozambique has a good framework from which gender issues can be integrated either at policy level or at the budgeting procedures. However, the evaluation of the progress made by line ministries in engendering their budgets says that there still constraints to make it effective, for only the 3 sectors of education, health, and social welfare have showed immense progress while others did not (see Box 1, for the case of education). We consider the following hypothesis for the reason to this discrepancy:

- (i) Lack of consensus on who should be responsible for defining the gender indicators to be integrated into the above mentioned policy documents;
- (ii) Lack of technical capacity to define specific gender indicators within the policy documents;
- (iii) Weak awareness or resistance by leading policy makers on the need to integrate the gender dimension in to the policy documents.

The first exercise in engendering the budget was implemented in 1998 when the MPF defined gender indicators within the Public Budget. With this exercise sectors had indicators from which they could specify expenditures by gender within the human resources and investment budget. This allowed sectors to have an increased awareness of the discrepancies in labor allocation, where women mostly performed technical or auxiliary tasks, even though they had the same qualification as men to undertake managerial and leadership roles. Simultaneously, it stimulated sectors to give priority to investment projects where women could be more involved and benefited.

However, the budgeting process suffered some evolutions where instead of a dispersion of policy documents which some times diverged in the level of priority attributed to a

certain objective, the new process expected an integration of all policy documents, including the financial allocation. This was part of the introduction of PRSPs³.

To what concerns the gender dimension, Mozambique had already a general guideline from which to integrate it. This was an outcome from the Beijing platform of action.

Box 2: Engendering the Budget of the Ministry of Education

One of the problems faced by Mozambique is lack of human resources. Even though efforts aimed at improving educational standards of the country come from the independence period in 1975, the continued actions undertaken had limited impact on the population. Factors such as destruction of the education system during the war, the rapid growth of the population at school age, population dispersion, and cultural factors that have strong effect on girls enrollment, and general young people drop out were very influential to the low levels of education achievements. In order to tackle these constraints, the Education Sector Strategic Plan of 1998 addressed the main objective of expanding access, improve quality, improve efficiency, and reduce costs, while promoting social equity, and equity between the regions, the cities and rural areas, and on the basis of gender. To what concerns gender imbalances, it was targeted that the proportion of girls in EP1 should be increased from 43% in 2000 to 48% in 2005.

To meet these objectives, and especially that of girls retention, together with the general expansion of the educational network, the Ministry aimed at increasing the number of female teachers, at a rate of 2% per annum through a scholarship program, exempting from the social action tax to the most poor households, improving the qualification and training of school directors, promoting gender equity, and ensuring the provision of basic school material to children from the poorest households. The priority provinces were identified among those with a lower schooling network: Cabo Delgado, Nampula, Sofala and Zambezia. Even though the sector was developing part of these activities they were not visible in the current system of budgeting by salaries, goods and services, and investment.

It was an initiative of the sector itself to consider planning the budget of their activities according to the specific defined objectives, i.e., a budget by program. This same framework was used within the PARPA, and in the PES balance since 2002(1). The main medium term budget proposal table shows that efforts were made in order to estimate the unit costs of some educational indicators, and project the budget needed to meet the objective of improved girls access to education and the quality of education. Additionally, a separate budget was kept in order to sponsor female teacher training programs, and scholarships for secondary education were set as 50% for girls and 50% for boys. Excluding recurrent expenditures, the estimated budget to meet the education expansion objective would comprehend 14% of the overall 2001s budget.

Improvements were also made in the budget allocation for the most disadvantaged areas of the country. While the 1999 budget evaluation indicated that the education sector was spending less in the poorer provinces such as Nampula and Zambézia. The first, concentrated 20% of the overall children under 9 years old but it was receiving only 12% of the budget. In 2001 this situation changed. The budget for Nampula was risen to 19% of the investment budget, and places like Maputo City where gross enrollment rate is above 100% saw their budget cut to 6%.

Within the curricula reform, a component on human rights was added. This tries to make students aware of the biological differences between women and men; ethic and gender needs; the social and other effects of sexual harassment and abuse, and corruption. This program was 80% produced at central level, and the remaining 20% was designed in collaboration with local communities.

(1). In 2002, the essay of monitoring the PES using the same indicators as those in the PARPA was successfully implemented and its consistency is being enhance.

³ . See section above on the characteristics of the PRSPs.

However, as it was mentioned above, only 3 sectors presented a gender perspective within the PES and the PRSPs. Even though the remaining sector's SIPs mentioned the objective of reducing sex development bias, they did not reflect it in their PES and PRSPs. From here, the general issue turned to be how to make the remaining sectors responsive to the Beijing platform of action. Some viewers considered that this should be the responsibility of the MPF by imposing in the "Guidelines for the Elaboration of the PES and OE" the obligation that sectors should specify the gender component. Opposite point of view came from the MPF, that considered that sectors themselves should have this initiative, as happened in the most advanced sectors.

Actually, the obligation that sectors should integrate a gender component within the PES has been set for 2004. However, while this contributes for the reduction of resilience among decision makers, it cannot be expected that in a short term sectors will do it in a consistent manner. Achieving the objective of an effective integration of the gender perspective will demand dealing with issues concerning technical capacity to define gender related objectives and targets, what might have the implication that sectors reviewed their programs. This will be achieved in a progressive way.

(a) Implications for a gender responsive policy-beneficiary assessment

From the actual level of progress in engendering the budget, it can be said that the task of assessing gender responsive budgets can be done, however with some limitations.

(i) Using the OE Classifications of Expenditures

Actually the easy way to assess the gender budget is using the sector budget proposals. As it was mentioned above, the sector are demanded to specify the gender dimension of the human resources and of the investment programs. This allows also for the possibility of having a functional and territorial view of the investment programs and their types by gender advocates within the public sector.

However, the limitation of this alternative is the way the budget is published. In some aspects it loses part of the details due to aggregation. An example of the lost data is the human resource dimension of the budget, where there is no longer the discrimination of employees by sex. Still it is possible to make an assessment of the functional and territorial dimension, either considering recurrent expenditures and investment. With this we can know the distribution of the budget by functions, sector, and territories, while comparing with the actual situation of the population (and gender), and the budget evolution. Note that the budget publication is very large, with roughly 773 pages divided in two volumes. An additional source of data is the budget execution report which tend to have the format of the public budget. With this we compared the budget program with its execution.

(ii) Using the Programmatic Approach

The programmatic approach is the best alternative. This is reflected within the PES and the PRSP. So far, this is only visible for the sector that have integrated the gender dimension within their PES and PRSPs. Future sector development on integrating the gender dimension will determine the level of coverage of the indicators concerning gender. Currently, the MPF is undertaking the reform of the public finances. Therefore, other than becoming the center of budget programming, the programmatic approach will also constitute the basis for the report of the budget execution.

(b) Data Availability

Mozambique has moved towards a step where data availability is no longer of so much concern as it used to be during the periods of civil war, until 1992, and the few following years. In fact, since 1996/7 Mozambique has managed to produce one population census and two agricultural census, and many other specialized surveys. These are: the household budget of 1996/7 that was updated in 2001, the National Demographic and Health survey, the HIV-AIDS economic and demographic projections, the employment survey....

Additional to these census and surveys there are a number of sector statistics. The most used are the education, health, labor, roads, finances from the National Bank, budget formulation and execution from the MPF, and other publications produced by private institutions. Most of the data from all these surveys are coherent, but for the case of the public health and labor, there is the major constraints that they refer only to their activities, while many other activities are being developed by the civil society, either private or NGOs. Therefore, we could say that depending on the focus of analysis, a specific type of data set should be used. For public policy formulation the major data source has been the surveys and census. However, when analyzing the process through which policy objectives will be met, specific sector statistics, and the public budget are used. For the measurement of the impact of the policy/program, the surveys constitute again the data source.

3. Financing a Gender Responsive Budget

Since 1987, Mozambique has started to implement a market-oriented program after more than a decade of a centrally planned economy. This program under the supervision of the IMF and The World Bank started with a strong approach to macroeconomic stabilization. At the beginning of the program the implications of the cuts in government expenditures (mostly subsidies), trade and price liberalization, devaluation, and privatization seemed to work against the most vulnerable people, and women, mostly through inflation, and some urban unemployment. Price liberalization and cuts in subsidies to some public enterprises dictated the failure of important labor intensive corporations that absorbed female labor such as the cashew and the textile industries. The effects of the war on low productivity and population unsettlement together with other structural rigidities imposed massive labor dismissals and scarcity of goods in the market. It was only after the 1992 peace

agreement and the population re-settlement until 1995, together with the introduction of the structural stability component of the program that the fruits of the economic reform could be somewhat observed. The increased expenditures on infrastructure rehabilitation allowed production to grow to an average real rate of 8% annually, and prices to be stable at a less than 2% rise from 1996 onwards.

Certainly this was a positive global gain, but as reflected in the social impact it had it could be said that there was an additional need to consider the social dimension of adjustment. It was from 1995, that this dimension was better integrated through the adoption of the first poverty Reduction Strategy (PARPA). This document was updated in 2001, to cover not only social development but also issues concerning, macroeconomic and financial policy, good governance, trade, and investment. Within this policy orientation the core developmental areas of education (including university education and professional training undertaken by specialized institutions outside the control of the Ministry of Education), health, infrastructure and water, agriculture, macro-economic stability, and good governance were set as the country priority. Social action, employment and enterprise development, housing and management of natural disasters were considered as other fundamental areas. The gender components from this new approach can be related to various aspects that we grouped in the fiscal side of the overall public budget, and the expenditure side.

(a) The Fiscal Side

Increasing public revenues is one of the priorities for the government of Mozambique for only 41% of the country budget is being financed by domestic sources. The remaining part of the budget depends on the availability of external finances such as credits and grants. To achieve this objective, the government has been implementing policies on order to broaden the fiscal basis and simplify the fiscal procedures.

However, because of the general characteristic of the Mozambican economy, where the formal sector is very small as compared to the informal one, the difficulties to broaden that tax basis are immense. These difficulties relate to the cost of collecting tax from unregistered and/or dispersed potential taxpayers. So far, the actual system tends to be progressive, and therefore, it protects the lower income groups of the society where women are represented. Taxes are not supposed to be levied on small-scale production, lower incomes and consumption of basic goods and services. Additionally, fees are not supposed to be charged for basic public services such as education and health, at least at primary level (see Box 2, on the structure of the Mozambican taxing system).

However, the fear that may come from the above mentioned constraints on tax collection is that an alternative has been to direct this taxation responsibility to local governments such as traditional leaders and city councils. From this taxation system, we don't have a global framework to analyse its structure and impact on population and women. Only we know is that the level charged is upon these local authorities decision. Since this is a new system we may hope that future developments may bring some way to systematize it.

(b) The Expenditure side

Following the need to rehabilitate the infrastructures destroyed during the war, and the need to cover the expenditures linked to the PRSP and its priorities, the government developed efforts in order to protect the corresponding budget. This is a very expansionary policy that has been supported by intense flow of foreign assistance, and by new financial resources resulting from debt forgiveness under the HIPC initiative.

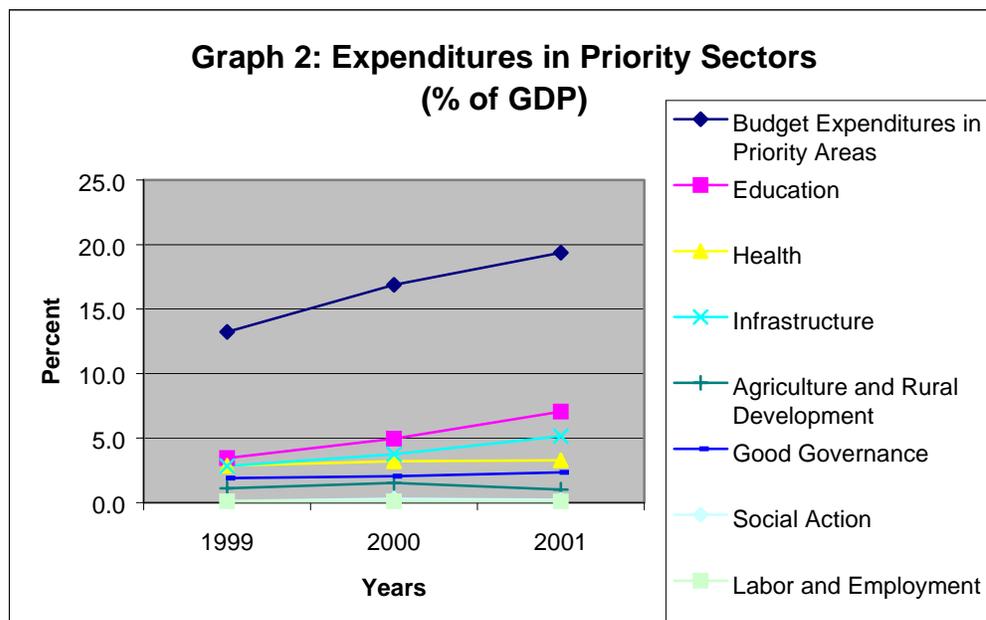
Box 1: Gender Advantages of the Mozambican Tax System

- (a) The Income Tax: It uses to cover only workers of the private sector, but since the current year of 2003, it will also be levied to the public servants. It has a progressive structure, so lower earnings, such as those at the level of the official minimum wage, are exempted. So women in traditional agriculture, household production, and informal traders are tax exempted. New tax reforms are also supposed to take into account the demographic burden (the number of economically dependants members of the households) faced by the tax payers.
- (b) Complementar Tax: it falls to the global earnings of individuals and profits from capital applications. From the household point of view, it should have incidence in all incomes earned by each member of the family. However, in real terms it taxes only the head of the household, the men according to the current legal definition.
- (c) Corporation Tax: It has incidence into the profits of an enterprise. Small enterprises characterized by self employment or use of family members (no less than 3 persons) and monthly earnings are in average less than 500,000.00 meticaís should pay a tax that is smaller than that applied to medium and large enterprises. Tax collection costs have had the beneficial effect of not taxing these activities. This tax has been reformed in order to become more simplified in a single tax that corresponds to the income taxation for corporations.
- (d) Value Added Tax: It has been set at 17%. In general it should fall into all consumers, including poorer ones. However, basic food such as maize meal, rice, bread, milk for babies, vegetables, frozen fish and medicine are VAT exempted. This is the same with public education and health, and kindergarten services.

In fact, expenditures to priority areas have been raising from 13.2% of GDP in 1999 to 17% in year 2000, and to 19% in 2001. And, as a percentage of the overall public resources, this increase is estimated to have been from 60% in 1999 to 67% in 2001. This was also supported by cuts on expenditures for military purpose, after the peace agreement of 1992. The specific sectors which most benefited from this raise were those which contribute to the human capacity building and increase in rural incomes through better access to their markets. The education sector, for instance, increased its budget from 3.4% of GDP in 1999 to 7.1% in 2001. The health sector was kept roughly constant in terms of GDP, but the infrastructure sector benefited to an increase by 2.4% from 1999

to 2001. Expenditures to social action and to labor consist on a small proportion of the public budget, at around 1% of the overall public expenditures (see Graph 2).

The expenditures in these sector could be very important for women development for women access to services such as education and health allows them to increase their income level while having means to reduce their demographic burden through access to services such as family planning. Better health services also allows for a fertility decline as negative expectations created by high infant mortality rates are reduced while the social burden of family care is also reduced through lower morbidity rates. Expansion of infrastructures such as roads, energy and water, help rural women to have access to markets at higher producer prices, and create conditions to facilitate their home-based work.



However, the major concern is the real financial capability of the country to implement the defined programs and their targets. The issue here is that even though the country managed to expand expenditures on the above mentioned sectors this was done with sacrifices of the quality. Most of these expenditures have been falling on wages and investment, and weakly on goods and services. This must be understandable, if we consider that after the war, the level of available economic and social infrastructure declined to less than half of the pre-war period. Reflecting this option, the PRSP monitoring activities at sector level have been indicating high levels of achievement, mainly of the impact indicators such as growth of enrollment rate for girls and boys, coverage of the health services, coverage of rural extension services, water supply, electricity provision and growth of paved roads.

It must be future policy objective to improve the quality indicators of the PRSP, for just in the education sector it has been widely reported the problem of overcrowded classrooms (more than 60 children in one room only), the need to introduce the third

schooling shift, and the lack of schoolbooks. In the health sector, many sick people may not have even a place where to slip because there are few beds, medicines are not available because there is no storing facilities, and so on. This would mean, for instance, focusing the monitoring indicators on net primary enrollment rate instead of the gross primary enrollment rate, number of students per classroom, number of beds per population, number of trained health professionals instead of distance to hospitals, type of services provided by rural extension.....

Other aspect concerning financial availability and its programming and execution is that even tough financial resources were increased and managed to sustain the investment level, this does not seem to be sustainable. In 2002, for instance, the reduction in foreign assistance derived from the HIPC initiative, and the unexpected cut in other foreign assistance turned the planned budget unfeasible to implement. In that year, the government expected to spend 7,059 billion of meticaís in recurrent expenditures to priority sectors, and 11,176 billion meticaís in investment. However, it only managed to cover 89% of the recurrent expenditures and 47% of the investment expenditures. As it is shown in the Table bellow, the sectors that suffered most were: primary education, employment, water, public works and health. This is a situation that is not expected to improve, specially because domestic competition for international financial resources is very large. Most of the financial assistance for Mozambique has come from Europe. But in the current year 10 new members have been accepted within the European Union. These are countries that fall bellow the European average level of development, and therefore, resources may be channeled to them. Additional to this pressure, is the need to recover the post-conflict countries like Iraq and Afghanistan.

Table 1: Budget Planning and Execution for 2002

Sector	Program		Execution		% share	
	Recurrent	Investment	Recur.	Invest.	Recur.	Invest.
Social Action	116,008.0	132,977.0	113,122.0	81,710.0	97.5	61.4
Agriculture and rural development	210,730.0	1,270,677.0	166,141.0	917,141.0	78.8	72.2
Good Governance	366,580.0	165,196.0	307,482.0	90,740.0	83.9	54.9
Public Order	1,189,917.0	124,304.0	1,088,903.0	54,364.0	91.5	43.7
Public Management	85,429.0	104,565.0	89,558.0	159,321.0	104.8	152.4
General Education (prim & sec)	2,838,234.0	1,279,787.0	2,607,094.0	428,828.0	91.9	33.5
Tertiary Education	428,377.0	306,934.0	369,668.0	79,287.0	86.3	25.8
Employment	71,142.0	70,562.0	67,308.0	5,620.0	94.6	8.0
Energy and Mineral Resources	50,577.0	789,712.0	43,994.0	499,557.0	87.0	63.3
Roads		2,176,444.0		1,772,060.0		81.4
Water	3,938.0	1,193,045.0	2,888.0	71,828.0	73.3	6.0
Public Works	73,685.0	1,280,198.0	151,344.0	489,175.0	205.4	38.2
Health	1,624,270.0	2,281,107.0	1,250,056.0	584,249.0	77.0	25.6
Total Sectors/priority sectors	7,058,887.0	11,175,508.0	6,257,558.0	5,233,880.0	88.6	46.8
Other sectors	7,471,845.0	2,960,069.0	6,735,154.0	1,579,901.0	90.1	53.0
Total expenditure	14,530,732.0	14,135,577.0	12,992,712.0	6,813,781.0	89.4	48.2

(c) Other Constraints for the Gender Responsive Budget

After a more than a decade of economic reform under the IMF/World Bank supervision, the need to maintain lower fiscal deficit is still limiting the flexibility of the country in order to increase expenditures necessary to recover labor intensive industries such as the cashew and textiles. These industries are important to absorb female labor, mainly from urban areas.

The export-orientation of the policy has its limitations for women. Mozambique has managed to attract important foreign direct investment. However, most of the related investment projects were mineral based and/or capital intensive. While they managed to increase exports of the country, their technological level and sometimes their heavy characteristic limit the extent to which women, and mostly the lower qualified ones can apply for the available jobs. Additionally, up to date the capability of the small industries to form linkages with these industries have been limited.

Agricultural export products such as cotton, sugar, tea, cashew nut, and fruits are mostly controlled or produced by men and women may participate as simple labor providers. If women could benefit from this trade through the overall household income, there would be some actions needed to be undertaken while most of them fall outside government power. This is one of the concerns raised by the board of the African Governors during the G8 Summit in Canada within the New Partnership for Africa Development Initiative (NEPAD). Poverty Reduction Strategic Plans (PRSPs) tend to cut expenditures in agriculture and rural development, while most of the developed countries are subsidizing the agricultural production. This causes not only food shortage within poor countries, but lack of competitiveness in the international markets. The overall result of this situation is the widespread of poverty and the worsening of the balance of payments, together with the continued need for external borrowing to finance internal demands and alleviate poverty.

Other Government policies for poverty reduction have been consisting on private sector development for job creation and income generation, small-scale enterprise development schemes, and the development of the social safety net programs.

To what concern private sector development, tax incentives were introduced with major benefits to rural areas in addition to bureaucracy reduction and infrastructure development. However, the actual trend is that most of the enterprises are concentrated in urban services provision and construction. Rural women would most benefit if the growth of agro-industries were guaranteed. However, this may take time at least until agricultural output can be increased, a factor which is somewhat limited by lack of rural

infrastructure. The program of tertiary roads is still in implementation, major financial network is still concentrated in urban areas and electricity and communication services are still in expansion. Unfortunately, this happens in a situation where it is difficult to make an appraisal of the role of the Ministry of Agriculture in the household production. Otherwise, the little available information from the mass media indicates that rural extension services are being widespread. Peasants, either in groups or individually are being assisted on best practices for increased agricultural productivity, on access to improved seeds, on defense against plagues, access to agricultural utensils, and livestock protection and expansion. But we don't know the dimension of the program, and the impact on production and productivity.

For the small-scale enterprise development the government through the Bank of Mozambique worked deeply for financial liberalization. This allowed financial intermediation to grow from two main banks until mid 1990s to 10 banks in the year 2000. Additionally, the Ministry of Agriculture and Rural Development other than running a micro-finance program, it worked together with a wide group of micro-finance institutions that dealt with small credit demands and in areas where banks do not reach. These institutions have been working with micro-entrepreneurs. The overall experience of these institutions is that women have less benefited from these activities as compared to men. This is a contradiction since they have been defined as with poverty alleviation orientation. The issue here is that these institutions try to be financially self-sustainable. Therefore, when they provide credit they try to reach the type of activities that generate fast income in order to cover operating costs and generate profits. These are mostly related to trade activities and to production of goods that are of short cycle such as poultry, and brick production for construction purposes. However, Women are mostly concentrated in rural areas and the agricultural cycle plus output trade tend to be longer. Very few are in the urban trading sector. Therefore, would micro-finance institutions try to meet women needs, then the credit schemes would have to be suitable to the rural production pattern. For the urban sector, dissemination of micro-finance activities to women would be one of the way through which women know about these opportunities. Currently, the interest rate in the micro-finance activities has been set at around 6%. This is not very high, at least for urban production pattern.

Social safety nets have been defined as to meet the needs of the people that have no conditions to self sustain their needs. Those are the elders, mothers with children suffering from chronicle malnutrition, and physical and mentally disabled people, and female head of households with more than 4 dependants. As part of the PARPA, the grouped budget for the social action (Ministry of Women and Social safety Nets, INAS, and National Commission of Social Re-insertion) was small as mentioned above. As compared to military expenditures, this budget was also smaller. According to the available information, this was due to the need to reform the military services in order to incorporate younger people, and introduce university degrees to the permanent staff while improving their living conditions. However, the comparable gap between these institutions has been narrowing. In 2001, for instance, social action expenditures were 53% of the military ones, but in 2002, they raised to 67%. For 2003 this gap might have

narrowed even more, given that the investment in the military area have been implemented.

Even under this environment, programs to meet vulnerable population needs and women have been broadened. For the period between 1997 and 2002, for instance, the number of people benefiting from the food subsidy program more than doubled from 33,000 to 85,000, and currently all provincial capitals, and 8 other delegations at district level. The INAS 2002 activity report also mentions the expansion to rural areas. The North of the country absorbed 24.5% of these subsidies, and the central provinces absorbed 32.2%, as they constitute the areas where poverty is more widespread. Of this program 64% of the beneficiaries were women and the remaining 36% were men. Other than food subsidy programs, the INAS also implement income generating, social support program, and community development programs that managed to cover from 587 in 2001 to 1,455 in 2002.

However, while the program has been showing this level of progress, issues concerning the capability of the food subsidy programs to cover the basic needs of their beneficiaries have been raised. The value that INAS has been offering to their beneficiaries has been set at 32,000.00 meticaís a month, what is less than 2 American Dolars. The overall principle for the values attributed to the beneficiaries is that assistance should not be isolated from the overall family context, and that complementary support is attributed in case of need. Examples of the last are nutritional support for the cases of mothers who present high levels of malnourishment of children under 5 years old. Also, this is justified by the need to discourage dependence to the subsidy while in some cases the beneficiaries are able to work. So far, the INAS transfer these beneficiaries to the income generating programs where their wages are significantly improved since they benefit from the minimum wage legislation.

However, there must be cases of people, mostly elders, that live alone; and since the coverage of the program has mostly been urban, there must be rural people suffering from acute desperation that need help as well. This is an issue that has been brought to discussion during sector evaluation and budget negotiations. But the problem here, is that the cost of provision of these services to rural areas have been estimated very high. So far, the INAS is spending 53% of the budget just for administrative purposes when trying to implement the food subsidy program. Population dispersion in rural areas may rise even more this cost (INAS, 2003).

III. Lobbying for gender Integration

Lobbying for gender integration is a task that has been developed either at the government level or at the civil society level. It is in this context that NGOs such as Forum Mulher and Muleide have been undertaking capacity building programs to all concerned sectors on the integration of the gender dimension into the planning level. At the implementation level, the Ministry of Planning and finance initiated the exercise of introducing the gender dimension into the budgeting procedures, mainly the public

budget in 1998. Current activities have been more widened and cover roughly all public sector, and in sectors such as education, health, agriculture, environment, public works, transport and communication, labor and mineral resources gender units have been established in order to support, coordinate and implement gender related activities. At the central level, some gender units have been very influential at decision-making level. They also formulate and coordinate gender-related activities that they try to disseminate at sub-national level. A very important role is also being developed by the GOAM Secretariat in co-ordinating the drafting the National Gender Policy. The last activity is still under way.

However, while in sectors such as education and health internal mechanisms managed to foster the introduction of a stronger gender perspective, and other sector are running for the same purpose, it can be said that, at the government level, the existing coordinating mechanism, the GOAM needs to be strengthened in order to be able to interfere in the budgeting process with more consistency.

Annual budgets are formulated taking into account: the government policy, the PARPA, the medium term fiscal framework (MTFF), the PES, and the sector's programs. Each year, once expenditure priorities and line ministries budget limits have been fixed, the Ministry of Planning and Finance (MPF) communicate the institutions about the orientations and methodologies for the budget formulation. This is done until the end of may. The sectors have 2 months to prepare their budget proposals and re-submit it the MPF. Another 2 months are taken by the MPF to synchronize the disseminated orientations with the sector budget proposals, and submit it to the Council of Ministers. 15 days later, the Council submits the budget and the PES to the Parliament for their approval, and later all institutions are communicated about the final decision. This is roughly after the month of October. The way this process can be easily undertaken will also depend on the readiness of the resource availability, mostly the external finance.

Even tough tight, this arrangement opens space for the interference of each of the members of gender units during the sectors preparation of the budget such that within a given budget line, they mainstream gender. It also opens space for the sector's ministers to lobby for the budget it needs to implement their activities. Later, it opens space for the intervention of the parliament.

The GOAM is expected to be represented at the Council of Ministers level, and at the technical level by the members of the gender units or other appointed sector representative. If at the technical levels each sector is well prepared, then the ministers can also claim for a better gender dimension of the budget. This can also be expanded to other levels of budget planning, being the most important the PARPA, and the respective MTFF.

So far, the GOAM is not yet formalized with the structure that includes the Council of Ministers. It still a technical group that responds directly to the Minister of Women and Social Action Co-ordination. However, when it becomes formalised it will be important that the secretariat be strongly prepared to address all gender budget issues and address them to the Council of Ministers.

However, for this role to be strong core issues will have to be dealt with at a basic level. In the first place, it will be necessary to increase the technical capacity on engendering the budget at sector level. Additionally, will be important that gender units have strong linkages with the planning directorates, so as to have increase awareness and influence decision-makers. Second, it will be important that all sectors introduced the gender dimension into their planning documents.

Third, gender mainstreaming should be visible within the PES and PARPA, while opening space for the monitoring of the gender indicators. This doesn't necessarily mean defining separate budget for women. It means that within a given budget gender targets should be specified. Activity planning by program is a good framework. The advantage of this system is that specific gender programs and their respective activities can be identified and as long as they have financial implications, the allocated resource envelop can be analyzed in comparative terms with other programs. This procedure improves transparency and accountability, as resources allocated to a specific line activity are easily observable and can be monitored. It is expected that this planning methodology will become the standard framework in the context of the current reform of the public financial management (SISTAFE).

This new system will also provide a good framework for the evaluation of the implementation of the gender budget, since the budget execution will also be reported by line programs/ activities, instead of the current system report by aggregated wages, goods and services, and investment. The system will also improve the monitoring of the gender objectives and targets defined by sectors.

Until 2001, the PES and its balance tended to use the same indicators of the SIPs, but they were so much aggregated that it was difficult to observe any gender dimension on the sector's activities. This hardened the task of monitoring the gender impact of the programs, as it demanded additional efforts and resources in gathering sectors statistical data, and dispersed documents that did the appraisals of the programs.

Since the PES was established as one of the basic documents to monitor PARPA, the monitoring of this late was also difficult. From 2002, new steps has been taken in order to turn the PES reflective to the PARPA program/activity/output framework; sectors have been asked to present the PES in the same format as in the PARPA. And, from 2004, the sectors will have to discriminate the gender dimension of their programs, including the financial allocation. For the sectors that are more advanced in integrating the gender dimension into their budgets the good monitoring framework of gender targets is better secured. As other sectors are adding to the same effort while integrating the gender dimension, it will be possible to have a more complete framework for the assessment of the gender budget impact among all sectors.

The role of the civil society is very important. However, like in the public sector explicit gender budgeting lobbying activities needs to be strengthened. One of the means that could help is to use the NGOs working for women advancement, to make women more

aware of their general human rights as member of the society, and of their political voting power before the national parliament, the city council or the community leadership. The other means is a bit more institutional. The PARPA monitoring process accepts the participation of the civil society. This is the *Poverty Observatory* that integrates members of the government, religious groups, entrepreneurial organizations, trade unions, NGOs and international organizations. Some of the members of this Observatory are strongly gender aware. Among them is a group of the donor community such as Sweden, Ireland, Netherlands, Denmark, and the UNPD, including the UNFPA. These members could help at promoting the discussion of the gender dimension within the PARPA.

IV. The Role of the Parliament

The national parliament elected in 1999, was successful in integrating women, among their political parties deputies. From the total of 250 deputies, 102 are women. This women representation, could be strong enough to create awareness on women rights, and advocate for actions towards better living conditions and opportunities for women. However, even tough members of parliament are aware of the women needs, they lack the methodological framework from which they can start to advocate in favor of the different matters concerning gender budget. It is recently that the parliament benefited from a training program on this matter. The fruits that this can bring may only be observed in the next budget exercises. But it is worth to mention that if members of Parliament do not take the gender budget issue as a priority number one, the risk that the debate or advocacy on gender will be shifted or weak is strong, mainly because of their busy schedule. This means that they will have to set special time to analyse the budget documents, while taking into account the need to be aware of the real situation of women in the different areas of education, health, agriculture, water, communication, and so on.

V. Recommendations

In general, it can be said that the framework for engendering the budget has been set. However, the way the gender budget can improve will depend on:

- At planning and budget level - that all sectors define clearly their gender targets, and specify the financial implications of the defined targets; this may be better viewed on the budgeting system by program; The budget allocation report should be able to reflect these specifications.
- At budget execution level - that reports on public budget execution to be adopted have the same reporting structure as the budget allocation so that it is possible to evaluate the level of budget implementation and plan future gender activities, taking into account past experiences. In addition to the budgeting procedures, actions are needed to accelerate the process of budget decentralization. As it was mentioned above, in some sectors, more than 50% of the overall budget in executed at central level. In conjunction with the delays in resource availability this can be a short come at sub-national levels, when sectors try to plan and execute their activities.

Capacity building on gender budgeting is key for the gender development objective. The Ministry of Labor through INEFP have asked UNIFEM to provide technical assistance in engendering their strategic plan, and later their action plan. Other demand is to improve coordination capabilities with other sectors with gender impact, in other to be able to identify programs or innovative approaches that can help to meet the needs of women with low professional qualification. By now the INEFP only undertook a small course on micro-projects management for women in the informal sector in Maputo city.

The Ministry of Public Works and Housing is also interested in integrating women in their programs of water resources facilities, housing expansion, and tertiary roads construction. And, the Ministry of Health would like to see paternal responsibility on household health care. This aims at correcting the actual trend where women are the ones who always have to give up other activities in order to take care of the family health.

These identified activities are somewhat technical, and they can be dealt at a very specific case by case. However, a general framework can be provided through a training program to all levels of planning and budgeting to line ministries. This includes not only the members of gender units but planning directors as well.

The integration of the gender dimension within the PES and PARPA is an important task. This has been strongly advocated by the Ministry of Women and Social Safety Nets, the Ministry of Planning and Finance itself, and the donor community. Since the MPF cannot define the gender related targets for the sectors, it is expected that the sector will provide these targets in order integrate them within the policy documents. Therefore, the initial work needs to be done by the sector, maybe with a technical assistance. Later on, the GOAM can be called to summarize all activities undertaken, and, if necessary, interfere either through its technical committee or through the Council of Ministers. The UNIFEM can help on strengthening the technical capability of the GOAM Secretariat on monitoring these activities. So far, the Secretariat is mostly part of the National Directorate of Women of the Ministry of Women and Social Action Coordination. And its future role is a bit balancing since its is not clear on weather they expect to play a coordinating role or they want to implement women related activities. The Directorate is now drafting its strategic plan, to which we could not have access. However, it is known that should the new GOAM be formalized, then this task may also spread to other sectors.

For lobbying purposes, the Poverty Observatory as a strong representative of the civil society could be integrated. However, the issue is who will develop the awareness campaign. Using "Forum Mulher" or the "Grupo Nacional da Dívida" (they are part of the poverty observatory) in coordination with the donor group might be an option. But, whatever the option might be, the first two will need capacity building on gender budgeting. Another option is the public campaign through the mass media. The Instituto de Comunicação Social has shown experience in dealing with population and development matters. The Institute might be suitable for gender purposes, as well.

AT international level, UNIFEM has a role too. Lobbying and advocating for the development needs of poor countries like Mozambique is crucial. This can be concerned with trade issues together with the World Trade Organization, and financial mobilization for development through NEPAD.

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