

GENDER RESPONSIVE BUDGETING AND WOMEN IN SRI LANKA

Sri Lanka Journal of
Economic Research
Volume 6(1) November 2018
SLJER.06.01.01:
pp.1-29.
Sri Lanka Forum of
University Economists

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Abstract

This paper investigates, through a gender lens, how budgets are conceived, planned, approved, executed, monitored, analyzed and audited. It involves an analysis of government expenditure on women as compared to expenditure on men. The methodology was designed to analyze the budgets of two Provincial Councils and selected budgets of 11 Ministries with 6 Ministries in more detail at a national level to understand how budget allocations prioritize the needs of women. As monitoring of the impact of financial policies on women is more complex, the study was re-focused to include selected Districts level budgets and the involvement of Civil Society Organizations. The analysis of financial policies and budgets shows that it is a complex process due to lack of clarity in how budgets are allocated and there was no reliable information generated, and the funding system itself is a challenge for tracking as the provincial councils, ministries and other agencies through which state services are delivered received funds from the state sources and donors which leave many gaps in data. Generally, Sri Lanka's budgeting process and outcome monitoring was gender neutral. Impact monitoring in health and education is the strongest as gender disaggregated data and considerable attention has been paid in bridging the gender gaps but not in all other sectors. Also, the study found that there were significant disparities in how women access and benefited from economic development especially because of their triple roles of production, reproduction and social. It was found that there is no consistent analysis of how government budgets are gender responsive or accountable. Therefore, a more comprehensive study of the impact of budgetary and social protection policy and practice on the women members is required.

Keywords: Gender budgeting, Gender lens, Ministries, Women.

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INTRODUCTION

This study seeks to examine the status of the gender budgeting process in Sri Lanka from both macro and micro level policy and budgets perspectives. Gender budgeting is an approach for ensuring gender sensitive resource allocation and is a tool for engendering macroeconomic policy. It is the application of gender mainstreaming to the distribution of financial mainstreaming to the distribution of financial resources. It is not a special separate budget for women. It is a process of disaggregation of budgets by gender in order to discover the extent to which policies that have gender implications are differentially funded. The Council of Europe (2005) stated that "Gender budgeting is an application of gender mainstreaming in the budgetary process. It means a gender-based assessment of budgets, incorporating a gender perspective at all levels of the budgetary process and restructuring revenues and expenditures in order to promote gender equality"(Council of Europe, 2005).

Women-specific programs continue to be required as these play a significant role in promoting gender equity and equality. The gender responsive approach is an answer to the lessons of experience. It has been found that in many programs gender-based analysis has had a broader effect on the condition of women. Gender mainstreaming is based on the premise that all issues should be analyzed according to gender to respond to the realities and requirements of both women and men. There are several advantages of gender responsive budgeting such as enhancing economic growth and well-being, increasing effectiveness of public spending and public policies, achieving gender equality and equity, advancement towards the realization of human rights, achieving good governance, monitoring of the achievement of policy goals, enhancing accountability and transparency.

Sri Lanka as a lower middle income country with an economy of US\$ 81.8 billion Gross Domestic Product (GDP) (CBSL, 2017) by 2016 had a per capita income of US\$ 3857 with a growth rate of 4.5. Sri Lanka's mid-range goal is to strive for transition to an upper middle income country from 2016-18 and a higher income country by 2033 (ADB, 2015). These are achievable targets if the country is successful in meeting the key challenges of boosting of investment, realigning public spending and enhancing the role of the private sector growth. Among the problems, the unstable economic base with high levels of dependency on the service sector in 2016 was 56.7% of the GDP (CBSL, 2017) whilst the export sector was heavily dependent on apparel exports with tea being one of the major challenges. Secondly, a very high share of the country's foreign earnings comes from migrant returns contributing US\$ 6.4 billion in foreign exchange in 2013². The GDP

² In year 2014, share in exports by Garments is 44%, Tea 15% Rubber 8%. Share in GDP by Garments is 7%, Tea 2%, Rubber 1% and Private Transfers (Workers' Remittances) is 8% (ADB, 2015). According Institute of Policy Studies in 2013, migrant workers contributed US\$ 6.4 billion in remittances, which accounted for over a third of Sri Lanka's foreign earnings.

contribution showed significant disparities across provinces. Rather than the provincial and regional disparities, income inequality, youth unemployment, maintaining gender equity, women's labour participation in the development process, lower growth of the manufacturing sector, low labour productivity in the agriculture sector, political instability, poverty and some social issues are crucial to Sri Lanka's economic development process.

Given the above background, Sri Lanka presents a mixed picture, with positive achievements in education and health indicators, and not so positive developments in gender equality, youth employment, political participation, and issues of gender-based violence. According to the United Nations Development Program (UNDP) *Human Development Report 2014*, Sri Lanka ranked 73rd among 187 countries in the human development index (HDI). The same UNDP report ranked Sri Lanka 75th in the Gender Inequality Index (GII) with a GII of 0.383. GII measures inequality between women and men in three dimensions: reproductive health, empowerment (political participation and education), and labor market participation. While a GII of 0.383 indicates that gender inequality in these three dimensions is low in Sri Lanka, being ranked 75th suggests that overall gender inequality in the country is comparatively higher. Conversely, Sri Lanka's gender gap increased over the years and gender equality ranking declined from a 100 in 2016 to 109 this year out of 144 countries (The World Economic Forum, 2017). Sri Lanka has been falling from its position in the top 20 since 2010. Sri Lanka fell from closing 74.6% of the gender gap in 2010 to 66.9% by 2016. In gender parity across four thematic dimensions namely, economic participation and opportunity, educational attainment, health and survival, and political empowerment. Sri Lanka scored high in educational attainment and health and survival. But the scores, however, were low in economic participation and opportunity and political empowerment brought down the overall score.

Since Sri Lanka is getting closer to upper middle income status; women participation in development process will be very decisive in various grounds. Though, the women percentage is 51.4 of total population, labour force participation rate is only 35.9, and contributing as family worker is around 77.3%, economically inactive population of women out of total, women population is 75.3% while the young female unemployment rate is around 26% as a percentage of labour force in 2016 (DCS, 2017). In addition, benefits (outcomes) between men and women in many sector allocations such as agriculture, higher education and, government and private sector jobs also have serious gender imbalances and inequalities. Given the above background, it would be worthwhile to understand and identify the ways by which the budgetary allocations made for development activities and their results, lessons and impact on men and women, and how budgets are conceived and planned through a gender lens. In addition to that it is important to understand the impact of financial policies and, whether the women can acquire the benefits from financial intervention process in terms of increased income, building social

status and reduced socioeconomic and political vulnerability? Accordingly, this study attempts to make a contribution to the discourse on the gender responsive budgeting and gender mainstreaming as a major requirement of development process in Sri Lanka. This will be useful in designing future budgeting policies, development programs and projects to replicate these initiatives in the future to achieve gender equity and equality.

This paper having taken into consideration the analytical framework has focused on the macroeconomic policies under the fiscal policy framework in Sri Lanka, provincial level budget allocation and District level allocations that have been implemented during the period of 2013-2015. The second section provides the literature related to gender issues and the budgeting status in Sri Lanka. Section 3 is the methodology and section 4 is focused on reviewing the national budget allocations for selected main ministries and selected provincial budgets, and District level analysis. The last section will put forward conclusions and recommendations for improving the information environment to support systematic gender budgeting in Sri Lanka in the future.

REVIEW OF LITERATURE

Gender Responsive Budgeting (GRB) is a tool that aims at integrating gender perspectives in the budgeting process. Developing gender sensitive budgets defines how the budget revenues and expenditures impact the social and economic status and opportunities of women and men as well as the aspects of equality between women and men in a country. Laws and acts give equal opportunities for men and women and it creates regulatory environment for GRB. GRB is not researched as a single task but as a process.

An analysis of gender budgeting was first done in Sri Lanka in 1997 based on the premise that budgets have different impacts on men and women with positive impact being more weighted towards men than women. The country hosted one of the first pilot projects across Commonwealth countries that had been endorsed at the 1996 regular meeting of Commonwealth Ministers of Women's Affairs (Sharp, 1999). The study concluded that women benefit equally from investments in health, education and social welfare but are more disadvantaged than men in benefitting from employment in agriculture and industry. The main recommendation of this study was that development programs and poverty alleviation strategies should be designed and developed to benefit women and should be supported by better impact monitoring. The Commonwealth pilot project was followed in 2002 by an initiative supported by UNIFEM and hosted by the Ministry of Finance, and was delivered to government officials from five sectors, namely education, health, agriculture, social services and industrial development (Bartle, 2002; Budlender, 2002). According to the study it was concluded that Sri Lanka with its unhealthy fiscal environment with a total expenditure to GDP ratio much higher than revenue mobilization

was in no position to allocate considerable budgetary expenditure for women. Final report of this study was prepared by the Department of National Planning which included a review on gender-disaggregated data regarding delivery of public services, an analysis on the gender impacts of expenditure and an assessment of public service employment (Budlender, 2002, 2007; Chakraborty, 2003). This report showed that women benefitted from 48% of recurrent expenditure in education, 56% in health and 57% in social services, yet women had limited access and participation in government-supported programs in agriculture and industry sectors. The report recommended that efforts to address the imbalance in the manufacture sectors should be directed at evaluating and redesigning existing programs and developing impact monitoring systems responsive to gender issues. Budlender (2002) and Chakraborty (2003) argued that the Commonwealth Secretariat pilot initiative in Sri Lanka illustrated the contribution of social services friendly government policy for poor men and women. A critique of the report arguing that its overall its recommendations were indistinct and that the focus on expanding sectors where women were major should be reconsidered as it could undermine efforts towards gender equality and in reality reinforce gender imbalances in some occupations and functions (Bergmann, 2005). By this report a list of indicators was developed and consideration was given to the inclusion of GRB-specific tools into the curriculum of Sri Lanka and to incorporating gender analysis into assessment of the Public Investment Program (Budlender, 2002).

In 2002 a GRB initiative was introduced by the Ministry of Women's Affairs in collaboration with UNIFEM drawing on the economic program 'The Regaining Sri Lanka', which is linked with the Poverty Reduction Strategy (Chakraborty, 2003). This initiative sprang from a high-level consultation with the Secretary of Finance, the Ministry for Women's Affairs and other senior officials and experts in the field from the region. This was followed by a visit to South Africa in 2002 and the organization of the Third Regional workshop on GRB analysis and a national workshop (UNIFEM, 2005). Further, UNIFEM has provided support with Indian experience and given training on GRB in 2003 focusing on policy makers and women's organizations (UNIFEM, 2005).

As part of these efforts, based on an Indian model, a gender-analysis approach was introduced to budgets based on three types of expenditure. These comprised: expenditure that targets exclusively women; expenditure that accommodates pro-women allocations (minimum 30%); and mainstream allocations (minimum 30%) (Chakraborty, 2003). This analysis highlighted that a mere seven ministries had programs that targeted women, representing an estimated 0.09% of the total expenditures. The Ministry of Women Affairs represented 0.02% of the total government expenditure. A further detailed assessment of ministries' interventions highlighted that there were limited resources divided in various interventions (Chakraborty, 2003). Therefore, it was difficult to gain a

clear understanding of how women actually benefit from the other two categories as there is no monitoring of how programs impact men and women.

Another study by Diamond and Gajanayake (2004) reported that the National Budget Statement required all ministries to allocate 10% of their budgets to improve the status of women. Some researchers showed that the general budget allocation section addresses social protection within the women development program (Budlender, 2007). Analysts have noted that some budget speeches have explicitly drawn attention to gender policies and programs (Budlender, 2007; Chakraborty, 2003). An assessment in 2007 indicated that the Ministries of Health, Education, Child Development and Women Empowerment, and Youth and Sports had made more progress in developing gender-related targets and indicators (Budlender, 2007). The 2011 budget documents continue to include a section dedicated to the 'Caring Society'. In the budget speech the President, (Mahinda, 2010) stated the government's commitment in this sector.

A study conducted by ADB (2010) revealed that Sri Lankan women are rarely involved in inland fisheries. Only a small number of women was engaged in capture fishery in the study area. This is because of their special situations either as female heads of households or because they come from very poor communities. As there is rarely an excess of fish, women are not even involved in processing or marketing, as in coastal areas in the country. With such limited participation in the sector, women's involvement in fisheries societies is low. Some women purposely join or attend meetings to access government benefits that are not necessarily related to fishery activities. As this project reinforces the functioning of fisheries societies, more women expressed interest in attending these meetings. An opportunity for engaging more women in fisheries society management was also identified by encouraging women to gather fishery data and administer the society's finances. Though this study is not directly related to analysis of gender budgeting, it reveals the level of women's participation on economic activities in the country.

Recently, civil society and Parliament have increasingly become engaged in gender responsive budgeting work and advocacy in Sri Lanka. For instance, women's groups and civil society have been involved in preparing the National Development Framework which underpinned the budgeting process and policy (Budlender, 2007). An analysis was undertaken by Pathfinder Foundation, aimed to reveal the 'gender inconsistencies within the national budgetary process of Sri Lanka' on the education, health and agriculture sectors (Hathiramani, 2008). The study provided important recommendations including: the allocation of resources to collect, analyze, maintain and use gender-specific data at all levels to improve women's representation in decision-making levels, and to enable women public servants to own land.

International organizations such as Commonwealth Secretariat, UNIFEM, the World Bank, UNDP, and the Canadian bilateral assistance program have provided support to the

Sri Lanka Government in their efforts to implement GRB. However, it has been noted that collection of gender-disaggregated data at national and sub-national levels is limited and data on issues such as reproductive health, violence against women and female migrant workers is erratic (Budlender, 2007). Further, Budlender (2007) noted that the lack of quality data prevents research and limits the government's capacity to prioritize gender responsive resource allocations and initiatives. Chakraborty (2003) highlighted that budget analysis drew attention to the lack of transparency of the budget data in terms of gender budgeting.

The review of literature has identified the gaps in gender budget analyses done in Sri Lanka especially with the aid of international agencies to conclude that the gender budget analysis should include capacity of governments to apply gender analysis to planning, monitoring and evaluating the impacts of revenue raising and expenditure at multiple levels and how men and women benefit from government policies and programs. This analysis goes beyond monitoring indicators on health, education and political participation to include social and economic empowerment and poverty alleviation strategies at provincial and district level. If these compounded indicators are used as a reference point then it is the contention of the study that there is no analysis of Sri Lanka's position in relation to how policy and practice in budgeting impacts women. Therefore, the study uses a broad definition of gender budgeting as the process of conceiving, planning, approving, executing, monitoring, analyzing, and auditing budgets through a gender lens. Given the gaps in information on gender budgeting, this present study analyzed how gender responsive the national budgetary models, processes and policies with special attention to provincial and district level financial allocations for regional development. To complement this analysis provincial budgetary policy in the Uva and Central Provinces of Sri Lanka during a reference period of 2013 – 2015 is reviewed to establish the gaps in how men and women perceive of the benefits from government services.

METHODOLOGY

Theoretically there are seven recommended steps to be followed in GRB analysis; identifying gender issues in the sector, collecting of information, conducting gender analysis of activities, conducting gender analysis of related budgeting allocation, developing objectives and recommendations to improve equality, monitoring changes in programs and budgets, monitoring and evaluation of progress. This analysis mainly followed above steps to analyzed gender budgeting process in Sri Lanka.

The key data and information collection methods of this study were of desk reviews, 100 key informant interviews and 10 FGDs of gender responsive budgeting, processes and what exists in Sri Lanka comparatively. The review was of process, allocations and what

would be the evidence of benefits on men and women. The desk review analyzed national, provincial and district budgeting and examined management issues which includes a detailed review of the performance of program activities including planned vs. actual expenditure. The primary data were collected through key informant interviews and FGDs to understand the fiscal policies, budget allocation and monitoring process at national level and provincial levels. Ten FGDs were conducted with women members of the two CSOs in different Districts to understand the dynamics at the micro level and how women perceive the impacts or benefits of policies and programs and how they are translated to action.

The study is primarily based on a review of official documents available with relevant government agencies handling public spending at both national and provincial levels and others that play either a supervisory or support role. The main sources of information therefore were the Central Bank of Sri Lanka (CBSL), Department of Census and Statistics (DCS), Sri Lanka, Provincial Planning Offices of the Central and Uva PCs, gender related reports of the ADB and Plan Sri Lanka Colombo, and other institutions and agencies with a similar agenda. The key informant interviews covered a range of stakeholders including relevant officers in national and provincial ministries, District Secretariat officers and officers in other partner organizations. A sample of 80 women members was included in the FGDs to understand the micro dynamics and ascertain their perspectives. Consequently, we believe that institutional level, authority or staff level and beneficiaries' level sampled covered enough to study the gender budgeting, impacts and gender mainstreaming process of national, provincial and programs level budgets in Sri Lanka.

Several discussions with the officials and visits to the two PCs showed that there was no budget analysis at any level and the budget monitoring was through a multiplicity of expenditure lines that were tracked and reported using wide and varied systems that were personalized. Such information existed in hard copy, spread sheets and data bases but there was no analytical framework to draw reports from them. Therefore, the scope of the gender budget analysis was expanded to include policy, information and reporting flows, how policy imperatives are reviewed and what gaps exist in policy analysis.

The analysis was carried out at two levels: First, a methodology was developed to review the budgetary allocations for key ministries, government departments and the expenditure patterns of these institutions to understand how gender sensitive the budget allocations are at a national and district level. The second level of analysis was to review the budgets of the Uva and Central Provinces for the reference period of 3 years from 2013-2015. The provincial budgets of the two PCs are funded by the central government but the budgeting process for the five provincial ministries is done by the PCs. The main areas of concern are the national, provincial and district budgets given the limitations in analyzing the local government budgets which are confined to a narrow mandate with limited funding. The

role of the PCs was difficult to map as they received funding from different sources including grants from donors.

This study mainly focuses on three components of the gender budgeting process. The three components were gender budget analysis, making changes in programs and budgets based on results of GRB analysis in order to facilitate gender equality, and integrating GRB systematically in the planning and budgeting process in the central and local budgets. The study covers a review of national budgets for the period of 2013-2015 with specific analysis of selected line Ministries to build on its analysis. It also reviews budgets of the Uva and Central PCs for the same reference period. It has to be noted that this study purposely covers a deeper analysis of 6 ministries which are more relevant for gender budget analysis. District level data, and selected CSOs interviewed from above mentioned two provinces have been used to determine how gender responsive fund allocations were and identify the procedure and process applied to bridge gender gaps in the allocation of budgets for the reference period.

The main limitation of the study was the lack of information and data on planned budgetary allocations and actual expenditure at a national level and consolidated information on the process of assessments, analysis, monitoring and feedback of actual expenditure. This was particularly relevant to the PCs as there is no centralized system of data analysis and tracking. The lack of comprehensive secondary studies on GRB and impacts on women in Sri Lanka was another constraint as it limited any trend analysis or insights from a scientific body of information that exists to enrich and support the study.

RESULTS AND DISCUSSION

Budgeting Process and Procedures

This section gives an overview of national budgets for the reference period of 2013-2015 with specific analysis of selected line Ministries and also reviews budgets of the Uva and Central PCs and two districts for the same period. It has to be noted that this study covers a deeper analysis of 6 ministries thereby limiting its scope to a little more than 20% of the total recurrent expenditure of 2013 budget. The percentage for 2014 was 13.74% and 15.25% in 2015 as shown in annual budgets (Table 2). Specific allocations targeting women, men and children are identified in the study but it must be noted that unavailability of gender disaggregated data for allocations is a major drawback in an analysis of the GRBs.

The annual budget is the main statement which presents the government's plan on how to earn revenue and how it plans to expend it to achieve macroeconomic goals in the year planned for. At present, Sri Lanka has 50 ministries except those under President, the Prime Minister and Judges of the Supreme courts etc. Annually funds are allocated for all ministries as usual. However, these allocations vary from year to year as evidenced in a

review of annual budgets. Much of the budgeting process is driven by the financial priorities of the government and the political agenda and the development agenda of the ruling party. None of the Ministries or the central planning unit of the government has a cell or a unit to analyze, assess, and advise the ministries and state agencies on how to review their budgets from a gender lens. Neither is the public invited to submit proposals or recommendations during the budget process or to provide feedback on how gender responsive the previous budgets were. Consequently, there is a lack of process and practice to analyze how the annual budget could build on positive outcomes on a cross section of society and evaluate impact on men and women especially the poorest men and women.

Depending on its policy directions and allocation of funds the national budget can either improve or worsen the living standards of different groups of men and women as budgetary measures determine accessibility to and consumption of resources, income, education and training, health and nutrition, participation in employment, and decision making which are the root causes of gender gaps. In general, in a gender sensitive budget, three analytical categories of public expenditure can be recognized. The first is specifically targeted expenditure for men and women. The second is pro-women allocations composite expenditure schemes. The third is mainstream public expenditure that has gender disparity impacts.

This study examines the allocations for the recurrent expenditure of 11 ministries including that of the Ministry of Child Development and Women Affairs (Table 1 and Table 2). Out of the 11 Ministries, 6 were selected for detailed analysis. The review of the prefacing arguments for the budget allocations over a reference period shows that except for the allocations for the Ministry of Child Development and Women's affairs the national budget of Sri Lanka is seen as a process guided by a gender neutral policy statement. It has to be also noted that the Departments and other state agencies coming under the line Ministries changed in 2015 and it was not possible to carry out a linear analysis which would have otherwise given deeper insights.

The percentage distribution of the budget allocations over the reference period shows that the Ministries of Health and Education have maintained a relatively stable percentage of the budget allocation as compared to the other Ministries. The Ministry of Women and Child Affairs under which the Department of Child Probation and Child Care, the National Child Protection Authority, the Women's Bureau in Moneragala District falls and the Children's Secretariat that also covers Early Childhood Development Care functions have received a lower percentage share of the budget in 2015.

Table 1: Budget Allocations of Selected Ministries (Rs. Million)

Ministry/Year	2013	2014	Ministry/Year	2015
Economic Development	94,864	107,903	Housing and Samurdhi	56,944
Health	94,972	117,162	Health and Indigenous Medicine	141,384
Agriculture	5,630	41,005	Irrigation and Agriculture	74,539
Child Development and Women's Affairs	1,125	2,280	Women affairs	949
Plantation Industries	2,854	4,276	Plantation Industries	6,894
Education	39,650	44,046	Education	55,288
Fisheries and Aquatic Recourses Development	2,774	9,416	Home Affairs and Fisheries	25,899
Livestock Rural Community Development	3,009	5,789	Social Services, welfare and livestock development	14,545
Higher Education	31,620	39,964	Highways and Higher Education	74,539
Foreign Employment and Welfare	424	672	Foreign Employment and Welfare	3,067
Youth Affairs and Skill Development	8,849	10,082	Policy Planning, Economic Affairs, Child, Youth and Cultural Affairs	23,776
11 Ministries	285,771	382,595		477,824
All Ministries	1,417,200	2,783,244		3,073,138

Source: Various Issues of Annual Reports of CBSL (2014, 2015, 2016)

It was not possible to ascertain reliable data on the actual budget expended by these different departments and agencies that function under the Ministry of Women and Child Affairs to determine if adequate resources were diverted to services that protect women and children from violence and social welfare and care which are an integral part of social protection. The same conclusions have to be drawn for economic development as the Samurdhi/Divineguma programs which directly targeted the poor especially poor women came under the Ministry of Economic Development. The trend shows a decline in budget

allocation from 2013 to 14 but by 2015 data are available only for a part of the program as the Divineguma program is no longer functional.

Table 2: Percentage of Total Budget Allocations for Selected Ministries

Ministry/year	2013	2014	Ministry/year	2015
Economic Development	6.69	3.88	Housing and Samurdhi	1.85
Health	6.7	4.21	Health and Indigenous Medicine	4.60
Agriculture	0.39	1.47	Irrigation and Agriculture	2.43
Child Development and Women's Affairs	0.08	0.08	Women and Child Affairs	0.03
Plantation Industries	0.20	0.15	Plantation Industries	0.02
Education	2.8	1.58	Education	1.80
Fisheries and Aquatic Recourses Development	0.2	0.34	Home Affairs and Fisheries	0.84
Livestock Rural Community Development	0.21	0.21	Social Services, welfare and livestock development	0.47
Higher Education	2.23	1.44	Highways and Higher Education	2.43
Foreign Employment and Welfare	0.03	0.02	Foreign Employment and Welfare	0.01
Youth Affairs and Skill Development	0.62	0.36	Policy Planning, Economic Affairs, Child, Youth and Cultural Affairs	0.77
11 Ministries	20.15	13.74		15.25
All Ministries	100	100		100

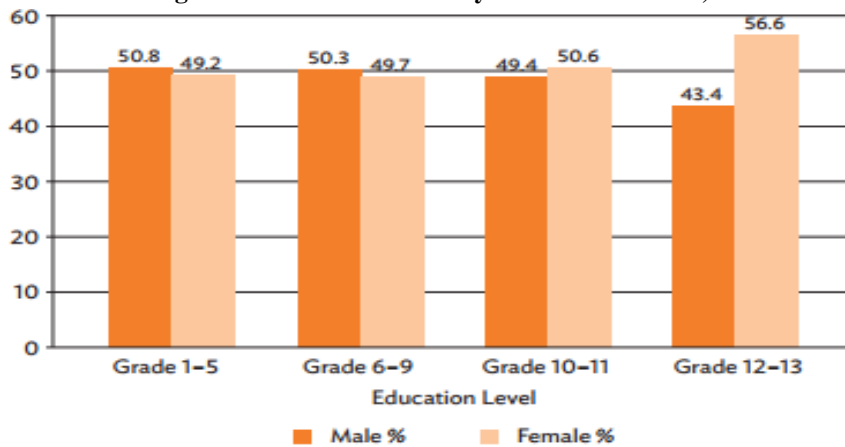
Source: Various Issues of Annual Reports of CBSL (2014, 2015, 2016)

Ministry of Education (MOE)

The budgetary expenditure of the MoE reflects a consistency in the priority assigned to the welfare policy of the government. In 2013, approximately 91% of the budget of the MoE comprised of allocations for personnel emoluments (52%), transfers (41%) and other allowances (7%). Allocations for personnel emoluments showed little increase in the years 2014 and 2015. This expenditure was partly for the personnel in the delivery of free education as a right to all children. The investment in free education is therefore seen as partly a transfer to households to ensure equity in participation of children in the free

education system and an opportunity for both boys and girls to have equal access to education. The following data show that both girls and boys have demonstrated a higher impact on the investment in education and the lack of a gender disparity in literacy reiterates that both men and women benefit from the consistent allocation of funding on education in Sri Lanka.

Figure 1: Percentage of Student Enrolment by Educational Level, 2013



Source: Department of Education (DoE, 2013)

The allocation for personnel emoluments which are classified under the delivery of services shows that approximately 59% were female. When the data is further disaggregated it shows that in the Department of Evaluation and Examinations 33.6% were female and 37% of the officers in the Department of Establishment Services, were female. However, an analysis by the level of their positions and grades in the services shows that female representation at the decision making levels in the Ministry as well as in the Departments of Examinations and Publications was quite low. At the very senior level there was no female representation in all three departments. In 2013, there were 63,123 (28%) male teachers and 163,860 (72%) female teachers but within the service delivery hierarchy women continue to be at the bottom of pyramid with less decision making power (MoE, 2013).

The other significant variation in the budget allocation within the Ministry of Education is for religious education and for those with physical and mental disability or learning difficulties. More than 17% of the allocation comprising the largest portion for special education was for monastic education known as Pirivena education to enhance the educational level of Buddhist monks who are males. The number of students in Pirivenas in 2013 was 35,595 monks and 30,521 laities. The teachers were 2,860 clergy and laity 3,202.

Ministry of Higher Education (MHE)

Sri Lanka has 16 universities to which admission is based on the performance at the GCE (AL) examination. The selection process also recognizes the regional disparities in educational services and 40% of admissions are based on merit while the balance is based on a district quota system except for courses in the social sciences.

The budgetary expenditure of the MHE reflects the welfare policy of the government amounting to Rs. 31,620 million constituting 2.23% of the government's total recurrent expenditure in 2013 and for 2014 the corresponding figure was a little more than Rs. 39,964 million amounting approximately to 1.44%. However, the total government recurrent expenditure for the Ministry of Highways and Higher Education in 2015 was Rs. 74,539 million and was 2.43% of the total recurrent expenditure which indicates that there is a sharp decline in the investment in higher education.

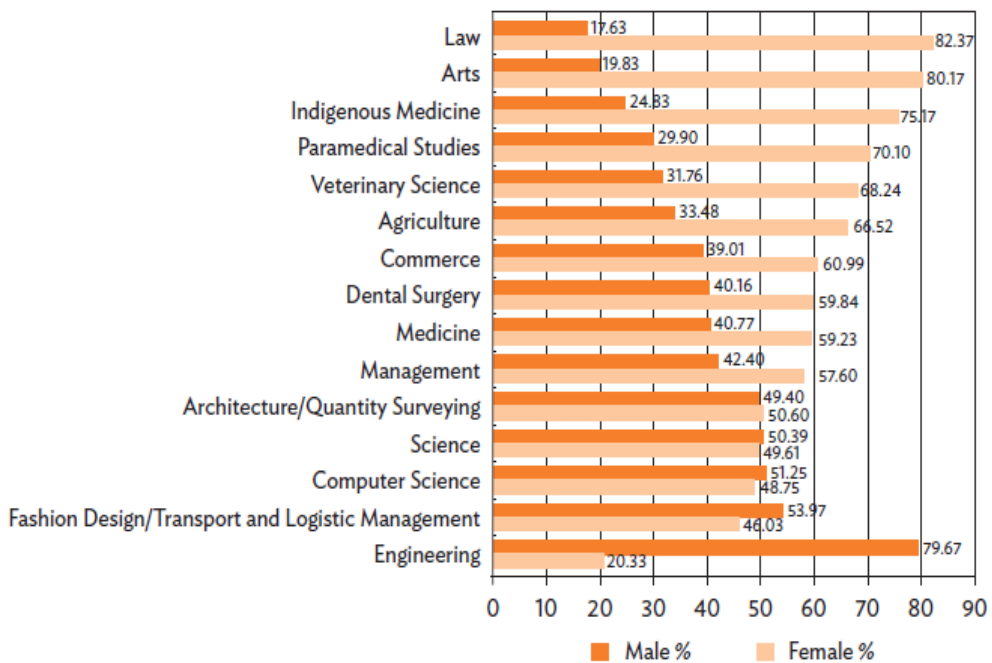
The percentage of female students in Sri Lankan Universities and non-vocational tertiary education are higher than that of male students. In the academic year 2012, of the total 27,529 students admitted, 62.2% were women. However, the distribution of entrants by faculty shows that a very high percentage of female students are in liberal arts study programs. For example, 80.2% of students following arts courses and 80.6% in law are females. The figure is between 50–70% in architecture/quantity surveying, science, management, medicine, dental surgery, veterinary science, agriculture, paramedical studies, and commerce. The number of females further declines in computer science (48.7%), fashion design/transport and logistics management (46%) with the lowest levels in engineering (20%). Thus, the gender equality in access to universities is diluted by gender imbalances in technology-related courses (Figure 2). Not surprisingly the same pattern prevails in the total enrollment of 97,864 students in 2012. These trends show that there is a specific need to invest in secondary and tertiary education to change gender role stereotyping which is internalized by girls through their socialization at a family, school and societal level. The inferences are that a more integrated program is required to change the attitudes of families and society on what choices girls and young women can make in terms of their careers.

The direction of national policies currently is toward a “knowledge economy” and these gender imbalances in enrollment in technology-related courses are likely to exclude many women from participating in such an economy. If the data are disaggregated by gender the gender differences are seen in choices of courses that young men and women make. Women are highly over represented in (70.6%) in arts/law; 50–70% in medical, dentistry, veterinary science, agriculture, management, and commerce; 34.2% in computer and information and communication technology (ICT); 22.1% in engineering; and 19.8% in architecture and quantity surveying. The obvious inference is that young men will be better positioned to gain from a knowledge economy than young women. Policy changes

and more focused monitoring from secondary education level however, will not address the social and economic aspect of career choices. More comprehensive employment protection and measures to encourage women to access technical jobs is required.

A review of data of the participation of women in technology-related courses in postgraduate institutions and other higher educational institutions in Sri Lanka is low as well. However, in three state institutions that have been accepted as degree granting institutes, the National Institute of Education, National Institute of Social Development, and the National Institute of Business Management women students are well represented (ADB, 2015).

Figure 2: Undergraduate Admission by Academic Stream and Gender, 2012



Source: Sri Lanka University Statistics, (2012), Statistics Division, University Grant Commission, Colombo.

Representation of female students in the Technical Education and Vocational Training (TEVT) sector in 2013 displays a disadvantaged situation for women. In the technical colleges, only 15.2% of those enrolled in the National Certificate in civil technology, 31.4% in quantity surveying, and 0.8% in electrical and electronics technology were women. In the VTA courses, the percentages of women were 2.4 in the courses for electricians, 9.5 in construction trades, and 95.0 in tailoring courses. In NAITA, women accounted for 23.7% in enterprise-based apprenticeship training and 41.3% in in-plant training. Overall, 23.5%–56.9% of those who received National Vocational Qualification

(NVQ) Certificates were women. It is also important to note that most courses in which there is low representation of women have a high demand in the labor market (Ministry of Youth Affairs & Skills Development, 2013).

Ministry of Health (MoH)

Total recurrent expenditure for the MoH is a major segment of the prioritized welfare policy of the Sri Lankan government. This segment of expenditure amounted to 6.7% of total recurrent expenditure in 2013 or Rs.94,972 million in absolute terms. The total amount allocated in 2014 rose to Rs. 117,162 million but in proportion of allocation declined to 4.21% of the recurrent budget for that year. In 2015, the budgetary allocation was Rs. 141,384 million. That is a 4.8% of the total recurrent expenditure of the year.

Universal access to free state health services, and the availability of a network of teaching, provincial, base hospitals, district hospitals and peripheral units, maternity homes, maternity and child health care clinics and central dispensaries, and a package of family health care services at the community level established over 7 decades have had a positive impact on the health status of women. Mortality rates per thousand population declined sharply from the 1960s to the estimated death rate of 6.0 in 2012, infant mortality rate was 9.7 per 1,000 live births in 2012, under 5 mortality rate was 12.1 per 1,000 live births, and maternal mortality ratio was 22.3 per 100,000 live births. Sex determination is undertaken only in private clinics for payment, and female feticide has not been reported.

The life expectancy at birth, an important parameter to examine the gender based beneficiary impact of health service delivery indicates that the average life expectancy is relatively high at 76 years for the total population 79 years for women and 72 years for men. District-wide disparities are relatively high, with the highest mortality rates in the plantation sector, the disadvantaged district of Monaragala, and the conflict-affected districts (DCS, 2013).

The female share of employment in teaching and base hospitals in Sri Lanka was much more than that of males. Allocations for personnel emoluments (around 55%) for health service delivery, free medical supplies (32%), and transfers (8%) comprised 95% of the total budget of the Ministry of Health and Nutrition. However, of the medical officers, including the administrators and specialists, employed at the decision making and the senior level only a little more than 25% are females. The proportion of women employed at decision making level of various departments is less than 5% of the total employed. Health Administration and Management, and Human Resource Development, received approximately 20% of the total allocation. A larger proportion of females participated in the administration and establishment of services and in the National Drug Quality Control Unit.

Women and men have equal access to state health services in Sri Lanka. The utilization rate of services such as antenatal and postnatal care are high, as reflected in over 95% institutional birth and immunization rates. “Health and disability shocks are amongst the most important income shocks (in terms of frequency and lost income). While all individuals are subject to health shocks, the health outcomes have a distinct impact on the low income groups.

An analysis of the health statistics for the reference period of 3 years also shows that much of the budget is allocated to treat non-communicable diseases (cardiovascular, diabetes, tuberculosis) which are among the leading causes of morbidity and mortality among poor individuals in Sri Lanka. The morbidity among males is also higher due to the consumption of alcohol and smoking. In general, the poor are far more prone to health shocks because they lack the awareness and access to early detection services which have come to be part of the out of pocket expenditure in health. The members of the FGDs interviewed stated that out of pocket expenditure on medicines and tests, loss of income during illness, provision of care, transport and other costs are the most detrimental for poor households even though health care is provided free of charge by the state. Further, the male death rate is much higher than that of females as evidenced from the data on the diseases treated in hospitals. Live female discharge for all causes of morbidity treated in hospitals is less than that for males but the negative outcomes of morbidity and mortality affect families compelling women to take on the additional role as the income earner.

Given the higher life expectancy of women and the rise in the elderly dependents from 6.2 to 11.7% for the period of 1953 to 2012 there will be more women among the elderly (DCS, 2013). It is likely that the higher proportion of women household heads that are widowed, could be attributed to the shorter life expectancy and higher morbidity and mortality rates of men. Policies on social services are currently under review but sufficient analysis of the status of aging women is not evidenced in the draft document (Ministry of Social Services, 2017). The overall analysis of the allocation of the health budget therefore warrants an integrated analysis including other social protection expenditure to determine the full impact of investments in health on women.

Ministry of Agriculture (MoA)

The budgetary allocations for the MoA amounted to Rs. 5,630 million rupees in 2013, Rs. 41,005 million in 2014 which is a significant decline. The allocation of Rs. 74,539 million in 2015 however constituted a significant increase in recurrent expenditure compared to the previous years. Approximately 95% of the allocations of the Ministry were for projects related to development activities and fertilizer subsidy. In all the institutions that come under the ministry that were reviewed the outcomes could be directly traced to men than women. In the department of export agriculture only a little more than a quarter of allocations for development are targeted women.

Approximately 20% of the total allocation for the Ministry of Agriculture was for personnel emoluments. The female share of employment was less than that of men in all the departments and the least representation of women was observed in the Department of Export Agriculture where only around 30% of the workforce was female. Male farmers by far were the beneficiaries of agriculture subsidies as the work of women in the sector are hidden and not recognized. The beneficiary impact of subsidies given to farmers appears to be either gender neutral or biased towards men mainly because of the lesser number of women in farming. There are 26 female agricultural extension officers working at the district level in Sri Lanka (MoA, 2014).

The majority of agricultural workers are farmers who own or operate smallholdings, own only home gardens, or are agricultural wage workers. They are trapped in poverty at subsistence level by low productivity and low economic returns that have been characteristic of the sector. Women who are involved in the sector, have unequal access to skills, agriculture extension, and markets, or are relegated to the role of unpaid family workers without access to independent income or are agricultural laborers receiving lower wages than male laborers. Women have engaged in traditionally female tasks in developing their family allotments but are still largely a part of unpaid family labor. The plantation sector, created by the British colonial administration in the 19th century, employs both men and women but women compared to men are paid lower wages, work longer hours, and had minimal facilities (ADB, 2015).

Ministry of Child Development and Women Affairs (MCDWA)

Total recurrent expenditure for the MCDWA Affairs amounting to Rs.1,125 million (0.08% of total recurrent expenditure) is another major segment of the prioritized welfare policy of the Sri Lankan government, in 2013. The corresponding amount for 2014 was Rs. 2,180 million which was 0.08% of the recurrent budget of that year. In the year 2015, with the change of government the name of the ministry was changed to the Ministry Women and Child Affairs, and the budgetary allocation further declined to Rs. 949 million. That is a 0.03% of the total recurrent expenditure of the year.

This Ministry is the only ministry with departments and agencies that focus almost exclusively on women. The Women's Bureau which functions under this Ministry provide direct funding to the District through the District and Divisional Secretaries, monitored by the District planning unit and the District Women's Development Officer to whom the divisional officers report. However, the Women's Bureau is one of the most under-resourced agencies in the Ministry with a lack of power to advise and monitor the outcomes and impacts of the work done by other key ministries on women. The only monitoring mechanism is through the analysis done by the DCS and special studies commissioned by donor agencies and research organizations.

Ministry of Economic Development (MED)

The total recurrent expenditure for the MED is another major segment of the prioritized welfare policy of the Sri Lankan government, constituting 6.69% of total recurrent expenditure in 2013, amounting to Rs. 94,864 million. The estimated allocation for 2014 was Rs. 107,903 million which was 3.88% of the recurrent budget of that year. In year 2015, there was a sharp decline in the budgetary allocation to 1.85% of the total recurrent expenditure of the year. The major reason for bringing the Ministry of Housing and Samurdhi under the MED is the Samurdhi program which is the largest welfare program of Sri Lanka.

Employed and Unemployed

The sectoral distribution of the employed population among men and women was 24.5% and 28.8% in the agriculture sector, 28.7% and 27.4% in the industry sector, and 46.7% and 43.9% in the services sector (Table 3). Employment, status-wise, as seen in Figure 3 shows that 3.4% of the male labor force and 1% of the female labor force were in the category of employers, 36.4% and 22.6% were own-account workers, and 3% and 20.4% were contributing as (unpaid) family workers (for more detail about employed population by occupational groups see Table 4). Results further reveal that male Labour Force Participation Rates is higher than that of females in all districts and the out of the 25 administrative districts 17 districts report LFPR above 50%. Except in Jaffna district all other 24 districts report male LFPR above 70%.³

Table 3: Distribution of Employed Population by Main Industry & Gender, 2017

Major Industry Group	Sri Lanka	Gender	
		Male	Female
Sri Lanka	100.0	100.00	100.00
Agriculture	26.0	24.5	28.8
Industry	28.3	28.7	27.4
Services	45.7	46.7	43.9

Source: (DCS, 2017)

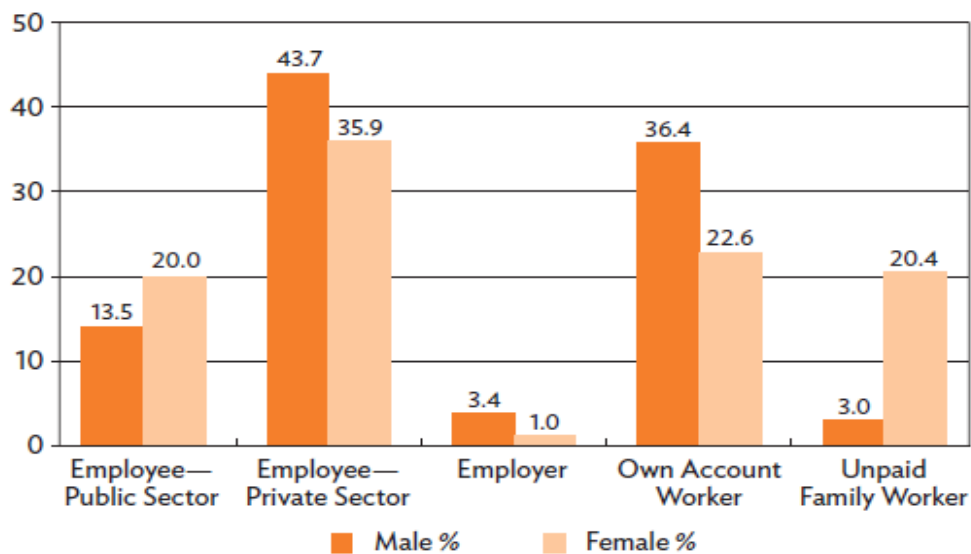
³. (DCS, 2014a)

Table 4: Employed Population by Occupational Groups, 2014

Occupation	Total		Male		Female		% of Women
	No.	%	No.	%	No.	%	
Managers, Senior Officials, and Legislators	354,097	4.2	275,261	5.0	78,836	2.8	22.26
Professionals	584,336	6.9	218,664	3.9	365,672	12.8	62.58
Technicians and Associate Professionals	476,300	5.7	328,830	5.9	147,470	5.2	30.96
Clerks and Clerical Support Workers	362,434	4.3	171,161	3.1	191,273	6.7	52.77
Services and Sales Workers	1,032,993	12.3	744,115	13.4	288,878	10.1	27.97
Skilled Agriculture, Forestry, and Fishery Workers	1,681,506	20.0	1,094,956	19.7	586,550	20.6	34.88
Craft and Related Trade Workers	1,411,315	16.8	985,670	17.7	425,645	14.9	30.16
Plant and Machine Operators and Assemblers	631,652	7.5	538,805	9.7	92,847	3.3	14.70
Elementary Occupations	1,848,362	22.0	1,173,692	21.1	674,670	23.6	36.50
Armed Forces Occupations and Unidentified Occupations	30,175	0.4	28,989	0.5	1,186	0.0	3.93
Total	8,413,171	100.0	5,560,143	100.0	2,853,028	100.0	33.91

Source: (DCS, 2014a)

Figure 3: Employed Persons by Employment Status, 2014



Source: (DCS, 2014a)

The strength of the women workforce is at its highest in the plantation districts of Nuwaraeliya (50.4%) and Badulla (46.1%), and the lowest in the Mannar district (15.2%). Women as well as men show a relatively higher desire to be economically active, during the period of their life, defined by 30 - 39 Years of age. District wise data show that the Anuradhapura district has a clear lead (97.6%), closely followed by Moneragala (97.3%) and Colombo (96.8%) districts with regard to the employment rate for women. Comparatively for men, Anuradhapura, Badulla and Moneragala districts show a clear lead (98%) followed by the Batticaloa district (97.9%).⁴ There were no recent studies as to why these district variations occur except for the fact that women are highly represented in the plantation sector giving the two districts with the largest plantation sector a lead while the Anuradhapura and Moneragala Districts are predominantly agricultural rural districts where women are active as both paid and unpaid labour and in the informal sector.

The unemployment rates of women have been doubled that of men since the late 1960s, and this trend has continued even though male and female unemployment rates declined from 4.4% and 9.5% in 2007 (excluding the North and Eastern provinces) to 3.4% and 6.7% in mid-2014 (all Island). Age-specific unemployment rates reflect the same trend—14.8% for males and 29.1% for female unemployment rates in the 15–24 age group, 7.7% and 17.0% in the 25–29 age group, and 0.8% and 2.4% in the over 30 age group that males fare better in the labor force (Table 6).

Table 6: Unemployment Rate by Age Group and Gender, 2017

Age group (Years)	Unemployment Rate			
	Sri Lanka		Gender	
	Number	Rate	Male	Female
Sri Lanka	380,594	4.5	3.0	7.1
15-24	190,685	20.0	14.8	29.1
25-29	96,763	11.3	7.7	17.0
Over 30	93,146	1.4	0.8	2.4

Source: (DCS, 2017)

Of “the Economically Inactive Population“ around 25.6% were males and 74.4% were females⁵ (Table 7). The data also shows that the number of inactive females is higher than that of males in general in all sectors. The highest percentage of the economically inactive

⁴. (DCS, 2014b)

⁵. Persons mainly engaged in studies, household duties, retired or old, disabled persons etc. are defined as economically inactive.

population is reported from the group with level of education from grade 6 – 10 for both sexes, while the lowest reported is from the group G.C.E. (A/L) and above. Data also shows that economically inactive males as well as females are highly concentrated in young (15 – 19) and older (65+) age groups while the percentage of inactive males is very low in the middle age group (DCS, 2014a)

Table 7: Economically Inactive Population by Gender and Sector, 2017

Sector	Economically inactive population					
	Total	%	Male	%	Female	%
Sri Lanka	7,294,468	100.00	1,867,257	25.6	5,427,212	74.4
Urban	1,460,251	100.00	369,817	25.3	1,090,433	74.7
Rural	5,583,508	100.00	1,423,314	25.5	4,160,194	74.5
Estate	250,710	100.00	74,125	29.6	176,585	70.4

Source: (DCS, 2017)

Table 8: Unemployment Rate by Level of Education, 2017

Level of Education	Unemployment rate (%)			
	Sri Lanka		Gender	
	Number	Rate	Male	Female
Sri Lanka	380,594	4.5	3.0	7.1
Below GCE O/L	144,924	2.7	2.0	4.3
GCE O/L	87,161	6.0	4.9	8.3
GCE A/L & above	148,509	8.2	5.0	11.8

Source: (DCS, 2017)

Note: G.C. E. A/L = General Certificate of Education (Advanced Level), G.C.E. A/L = General Certificate of Education (Ordinary Level)

The disadvantaged status of women is also clearly reflected in rising unemployment rates at each educational level in mid-2017 as reflected in the following data. Accordingly, 2.0% of males and 4.3% of females-among school dropouts below the GCE (OL), 4.9% and 8.3% among GCE (OL) qualified, and 5.0% and 11.8% among those with GCE (AL) or higher qualification (Table 8). The general analysis that emerges is that young women with low educational qualifications are more disadvantaged than their educated counterparts and those women who are heavily engaged in child care and domestic work are classified as outside the labor force with little or recognition of their contribution to the family.

Women in Sri Lanka have been engaged for centuries in economic activities, such as in agriculture, local industries, and in services, but, as some of their activities are undertaken at home or outside a formal workplace, they traditionally have not been included in the official labor force statistics. The labor force participation rates of women and men in 2017 were 35.9% and 64.1% respectively. Employment growth rates have been lower than GDP growth rates (DCS, 2014a). The economically active population in the country also has serious gender imbalances. For instance, in 2017, the economically active male population was 74.4% while only 25.6%.

Review of Provincial Level Budgets

The Ministry of PCs and Local Government has a broad mandate of promoting economic and social development and minimizing regional disparities in development. Particularly promoting community participation in the tasks of planning, budgeting, implementation, follow up activities and trusteeship. Each PC has five provincial ministers under which various portfolios are grouped including education, women's affairs and health.⁶ Although there is one ministry for women affairs it has no separate minister or considerable allocation in both provinces that were part of the study as the subject is grouped together under the general subject of social protection.

According to this study the allocation for the Central Province, for women's affairs for the period of 2013-2015 was Rs: 2974392 and in the Uva province it was Rs: 900,000 (Annual budgets of each province). The Central Province has not allocated a budget for 2015 and the Uva province shows a reduction of allocation for women affairs. The limited resources that are allocated are used for tokenistic projects such as the celebration of International Women's day and Girls' Day as well as various awareness programs. Consequently, a limited budget is allocated for targeted assistance for small and medium enterprise of women, training and introduction to technology and empowerment projects that would lift them out of poverty. In addition to these allocations, some ministries conduct training programs for females but there is no separate funding and all these programs depend on the availability of funding allocations for projects that target women especially the most marginalized women.

More than 50% of the population in these provinces is women and most of them live in rural areas. The Uva province is one of poorest provinces with a plantation and rural sector. The Monaragala District is ranked as the poorest District outside the five districts in the Northern Province that were affected by 27 years of civil strife. The Nuwara-Eliya district in the Central Province has the highest levels of poverty from among the 3 districts in the province with a predominantly plantation sector. In both sectors of living the

⁶. http://www.economynext.com/Sri_Lanka_provincial_councils_revert_to_Treasury_funding-3-5328-.html

economic participation of women is high but the crucial problem in these provinces is that in plantation and rural agricultural sectors female workers earn less income than their male counterparts because of wage disparities.

Findings of the FGDs conducted in these two provinces confirmed that rural women also lack opportunity with limited options in the state sector or in the private sector and neither are there concerted programs for job creation in the rural sector and increasing the skills of the population for these jobs. Discussions with the Provincial Planning Directors, Provincial Secretaries and the political authority show that targeting of the poor, social protection and gender responsiveness do not rank high in the scheme of planning and implementation. As in the national budgets health and education continue to receive higher allocations and gender responsive considerations in allocations for economic empowerment are lacking. The planning cells in both provinces have little resources and expertise in monitoring the outputs and outcomes of projects implemented by the PCs and this was the weakest area of the provincial planning and implementation process.

Analysis of District Budgets

The Districts of the two provinces which are the focus of the study are Monaragala and Nuwara-Eliya. There is no district budget allocation because funding for districts comes from the national level ministries. The District Planning Committee chaired by the District Secretary manages and monitors the budget with support from the District planning unit and other specified officials. The MWCA is the only ministry that is directly mandated to allocate budgets for women but the Women's in two districts, political cells and other pressure groups do lobby for budgets from the decentralized budgets. Discussions with the FGs shows that the District Women's Federation in Monaragala has strong linkages with the local MPs as well as the members of the PCs and they do use their membership to leverage for funding of projects that directly benefit them.

During the period 2013–2015 Monaragala district had an expenditure of Rs: 4,454,100, Rs: 4,470,731 and Rs: 8,840,206 (excluding salary and allowances) respectively for the MCWA. In the Nuwara-Eliya District the allocations for the same period were Rs: 857,500, Rs: 902,664, Rs: 1,179,350 respectively (excluding salary and allowances).⁷ Interviews with decision makers (Key Informants) from the Badulla District confirmed that funding for the projects and programs that target women came directly from the MCWA with adequate staffing for implementation. However, the constraints lie in the delays of releasing funds on a timely basis and the inability to spend the allocated budget within the financial year. Especially rushed spending at the end of the year does not result in programs and projects of quality with limited time for planning, implementation and deployment of human resources. The FGDs and interviews also indicated that the projects

⁷. Data from the District Secretariats - Monaragala and Nuwara Eliya 2016

and programs focused on promoting economic engagement of women already in the labour force and women who were members of social organizations or had established links with the state sector programs. Women, especially young women who are out of the labour force, own account workers and those who lived in the remote rural sector were not well targeted by these programs due to poor planning and monitoring of who benefits and who does not.

There is a gradual increase of funds provided for women's affairs during the reference period but a deeper analysis of the budget lines shows that the main allocation is for the celebration of women and girls' days and parallel programs, income generation programs, health awareness programs and awareness programs to address violence against women and counseling programs. The nature of the programs are traditional with a lack of targeted assistance for women who need more comprehensive service delivery such as widows and female headed households, women living with disability and other forms of vulnerability. Neither is there any evidence of an analysis of how women and men benefit from these budgets and who actually the target population is.

According to the expenditure at district and provincial levels, GRB is confined to stereotyped projects for women and then general development programs that benefit both men and women. There is a total lack of consideration of the structural and cultural issues especially in the rural and plantation sectors where women are concentrated in low paid work in the informal and formal sectors of the districts of Monaragala and Nuwara-Eliya. Although in the Nuwara-Eliya district the poverty ratio is only 6.6 among the plantation population it is 10.9 in the district as of 2013 (DCS, 2014a). Yet the lower poverty levels cover the more significant disparities in literacy rates and health and wellbeing indicators among the women in the plantation sector which require more targeted programs especially in the Monaragala District.

The general trends that are emerging in Sri Lanka's budgeting process as well as outcome monitoring are gender neutral. Impact monitoring in health and education sectors were considerable and attention paid to bridging the gender gaps is evident even though there are no specific planning and monitoring cells in both ministries for monitoring the outcomes of GRBs. A deeper analysis of the data shows that there are significant disparities in how women access and benefit from economic development. Discussions with key informants from the Uva Province showed that women were perceived of as less productive in the labour force as they were inclined to take time off from work to attend to domestic matters, for child bearing and rearing and for caring for the family. Therefore, the administrators were of the opinion that the recruitment of women to the public service reduced its efficiency and posed challenges in service delivery.

The analysis shows that historically Sri Lanka had no special financial allocations for men or women but since the mid-1970s there has been recognition of the necessity of specific

financial allocations for women demonstrating sensitivity for the social and economic gaps. The establishment of a separate Ministry for women and children has re-enforced the need for tracking the developmental impact on women. However, the financial allocations are not tracked separately and there is no annual analysis from any of the state agencies of how gender responsive budgets, fiscal and financial policy and practice is. An analysis of the Reports of the CBSL and studies show that there are no evaluations or consultations of the outcomes of specific policy shifts including those for poverty alleviation with a broad spectrum of women. Therefore, it is inferred that Sri Lanka has a gender neutral budget process with the exception of selected Ministries that can demonstrate a direct impact on women.

CONCLUSION AND RECOMMENDATIONS

Sri Lanka has consistently invested in health and education which has resulted in achieving goals in gender equality in health and education. However, urbanization, demographic changes, increasing incidence of community wide disasters, individual shocks such as sickness, death and loss of employment and the changing roles of women and men call for higher investment in areas where the gaps persist with equity, accountability and quality in service delivery with targeted investment in social protection for women and vulnerable groups.

At a national level gender disaggregated data is analyzed by the DCS, UN Agencies and research organizations giving insights to gender based gaps. However, there is a lack of institutional mandate and capacity for monitoring gender disaggregated data for key indicators that assess the impact of projects and programs on men and women. Therefore, it is necessary to strengthen and build gender based databases at the institutional level to develop key indicators on gender equality and analyze data and feedback to the planning and monitoring processes.

There is no centralized cell or ministry that has the mandate to review, support and critique annual budgets on their gender responsiveness. Studies on gender budgeting have made little or no inroads into changing patterns of gender neutral budgeting indicating a lack of strong analytical skills at policy level and in monitoring outcomes and impact. The Ministry of Child and Women's Affairs should take a lead role in influencing the budgeting and policy development process to ensure that financial investments are directed for women and girls to have the same rights, resources, opportunities and protection. A capacity development framework and project is required for national and provincial level planners and policy/decision makers to develop their competencies for gender responsive programming.

The main gender gaps in Sri Lanka are in the economic and social sectors especially in the public space of decision making in development programs especially those targeting

to address the gender gaps. The mechanisms available have not been adequately supported through systematic capacity development frameworks that would improve their internal governance and prepare them for participation and advocacy. The two Districts studied continue to depend on bureaucratic patronage and lack capacity to function. The NGOs, donors, the line ministries and other development partners need to review their approach and strategies of working with other organizations that comprise mainly of a female membership and or/are engaged in advocacy on gender equality goals.

There are no standards and practices for budget allocations across the Ministries leading to drastic changes in the ministerial portfolios and the apportioned budgets as seen during the reference period of 3 years. There is a need for consistency in key strategies and principles in social protection for the poor and excluded. A strong advocacy focus is needed for consistency in social protection policy and practice that has positive outcomes.

Provincial planning units and the Provincial Ministries lack adequate technical capacity for monitoring GRB and tracking how budgets allocated to the political authority and the Districts benefit men and women. A capacity development program for the PCs and District planning units are necessary. Lack of coordination between the line ministries, the PCs and the political authority has resulted in a disjointed planning and implementation process that lacks accountability and clarity on who benefits. Delays in budget allocations also results in poor planning and implementation of projects. Streamlined planning and monitoring should be part of budgeting. The PCs have to be capacitated to negotiate with the line ministries for funding and accountability by inviting public participation in planning and monitoring.

District planning and implementation are tied to the line ministries and are more accessible to the CBOs. However, the political agenda at district level is very strong as evidenced from the primary data. In Moneragala CSOs had the capacity to negotiate with the regional political authority and the bureaucracy for funding for programs that benefit their membership or accessing benefits from existing programs. The study has shown that the most successful point of influencing is the regional politicians and their decentralized budgets.

At an individual level it is evident that economic policies related to the agrarian sector are weighted to male farmers as they are the main target beneficiaries of budgetary allocations for fertilizer subsidies, training and access to technology. Women in the plantation sector are not covered by adequate fiscal allocations as it is deemed that they are gainfully employed in the labour force. However, discussions with members of the FGs showed that women in the rural agrarian sector and the plantation sector lack adequate social protection measures specially to protect them from unexpected shocks. Therefore, it is important to develop the internal governance to encourage young women to join CSOs

and take on leadership roles. As evidenced in the two CSOs studied once the use of ICT is introduced a young membership emerges in leadership roles taking on new challenges.

Social and economic programs that focus on women have not supported women in the lowest income quintile. Therefore, the line and provincial ministries need to review why female unemployment and concentration in low paid jobs in the informal sector are characteristic of female employment. Livelihood programs for women need to research into the causal factors of why women in the rural and plantation sector get marginalized from access to equal resources, opportunities and social space and develop inter-sectoral programs that include men and women.

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