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Nordic Council of Ministers

Now It's About the Money

Mainstreaming a gender equality perspective
into Nordic national budgets

Final project report 2004-2006



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Mainstreaming a gender equality perspective into Nordic national budgets

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Nordic cooperation

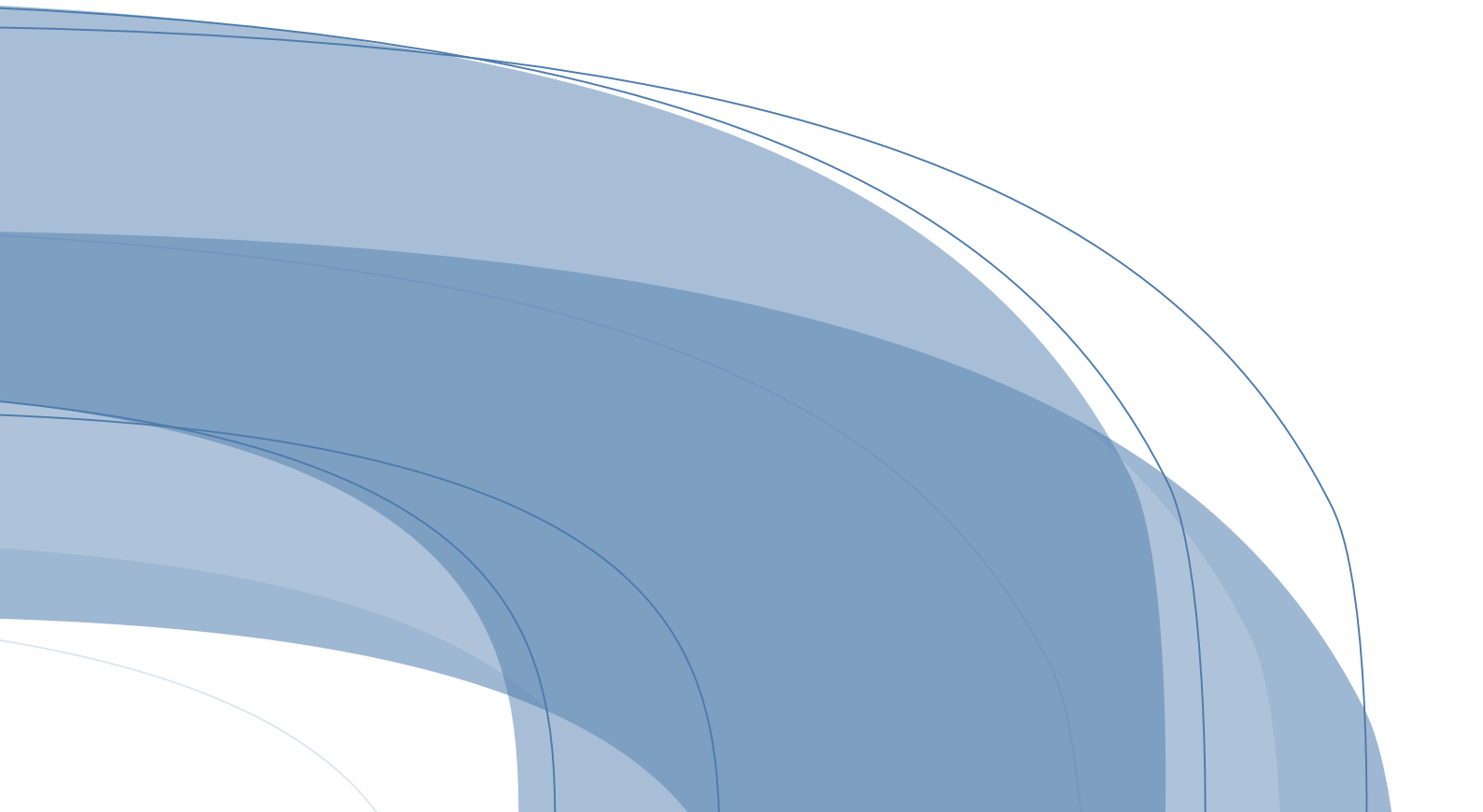
Nordic cooperation is one of the world's most extensive forms of regional collaboration, involving Denmark, Finland, Iceland, Norway, Sweden, and three autonomous areas: the Faroe Islands, Greenland, and Åland. Nordic cooperation has firm traditions in politics, the economy, and culture. It plays an important role in European and international collaboration, and aims at creating a strong Nordic community in a strong Europe. Nordic cooperation seeks to safeguard Nordic and regional interests and principles in the global community. Common Nordic values help the region solidify its position as one of the world's most innovative and competitive.

Now It's About the Money

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into Nordic national budgets

Final project report 2004-2006

Author: Catharina Schmitz



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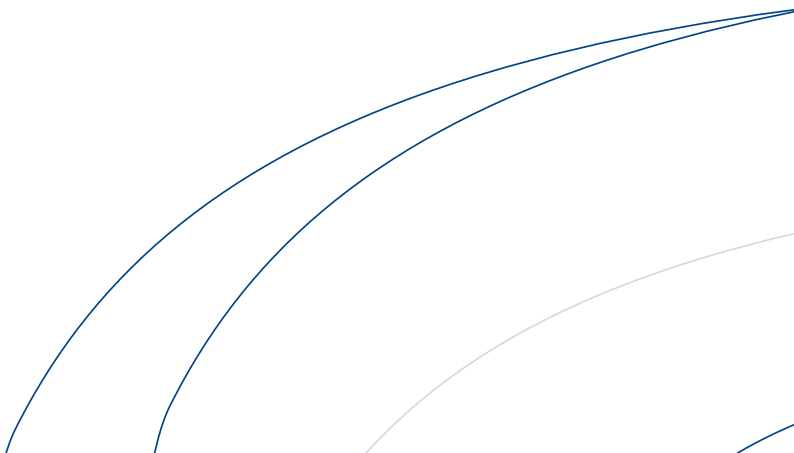
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Foreword

Developing a society in which women and men enjoy equal rights and opportunities is important to the Nordic countries, and has long been so. Today's Nordic welfare societies are a result of this endeavour. We also realise nowadays that sustainable development cannot be achieved without equality between women and men, which means gender equality is crucial to the future shape of society.

Over the past year, the efforts of the Nordic Council of Ministers have been directed primarily at the question of how the Nordic countries are to deal with globalisation. What makes the Nordic area a winner region? What are our competitive advantages and how should we meet the challenges?

Several of the features that characterise Nordic society have to do with equity in general and with gender equality in particular. This in fact is one of the areas that has attracted most attention from the outside world. Here in our region, we should turn this competitive advantage to account and continue to develop working methods and procedures that bring the gender perspective to the fore in all areas. Today, there are significant gaps in the distribution of financial resources, power and influence between women and men.

The cross-sectoral work that this project has involved has been both exciting and challenging, as the field is a new one. In the course of the project, the Nordic countries have worked together to find new methods and ways of mainstreaming a gender equality perspective into the economic governance of the public sector. The report discusses how management by objectives and results-based management may be improved by adopting a gender equality perspective to highlight the connection between ends, means and outcomes. The Nordic Council of Ministers hopes that the report will make a useful contribution to further development work in this area.

Gender budgeting and the task of mainstreaming a gender equality perspective into economic policies are crucial to the future development of the welfare society.



Rigmor Duun Grande
Head of Department
Culture, Legal Affairs and Gender Equality

1 Summary

In the Nordic countries, gender mainstreaming is an important strategy in pursuit of gender equality. It aims to ensure that all government policy decisions are informed by a gender equality perspective. Work in this area seeks to show when procedures, approaches and cultures are gender-blind and to change them so that they come to be based on knowledge and facts about the situations of women and men respectively.

Current development work in the Nordic countries is focused on linking this work more closely to the national budgetary process. The purpose of economic governance (financial management and control) is to supply the politicians with the decision-making material they need to keep an efficient check on state finances and distribute resources in accordance with political priorities. It is in the budgetary process that the national gender equality objectives can be translated into concrete expenditure and fiscal policies. Mainstreaming gender equality into the budgetary process – gender budgeting – also strengthens gender equality work as a whole. Moreover, it can develop and improve economic governance and thus help to achieve the goals of economic policy.

Gender budgeting work takes different forms in the various Nordic countries, in terms of both strategy and implementation. As a whole, however, it has focused on three primary areas:

- economic governance of the public sector
- the supporting documents or material underlying economic policy decisions
- the production of statistics disaggregated by sex.

Economic governance can be improved so that management by objectives and results-based management make clear the connection between ends, means and outcomes from a gender equality perspective. This can be done by developing and mainstreaming gender equality analyses and/or gender impact assessments into the budgetary process. Gender equality objectives are then formulated, and finally the national objectives for gender equality are followed up.

The second component in a fully implemented gender mainstreaming process is the development of the economic decision-making material. Examining this material has not been one of the primary aims of the project. Rather, it has discussed the need for the reports, calculations and forecasts on which economic policy is based to bring the differing situations of women and men into the equation, using such tools as distribution analyses, long-term planning reports and specially commissioned material such as time-use studies.

The third component is statistics disaggregated by sex. Such statistics need to be used in decision-making material if we are to properly understand how society is developing. They aim to make clear the similarities and dissimilarities between women and men in society, to enable us to grasp and explain various social phenomena, and to provide us with a better understanding of women's and men's financial circumstances and prospects.

If gender budgeting is to succeed, the process must be supported in various ways. The mainstreaming process is a change process, which means it is important to work with all aspects of change. Four areas in particular need developing in support of this process: management and control, training, methods, and the organisation of the work. Experience shows that it is the overall impetus of all four areas together that creates conditions for lasting change.

In all the Nordic countries, the mainstreaming process has now begun. The pace, scope and scale of the measures introduced, however, vary. Formal government decisions on mainstreaming a gender equality perspective into the budgetary process have been taken in the following countries: Denmark (2006), Finland (2004), Norway (2005, 2006) and Sweden (2004, 2005).

In the action plan for the Danish gender mainstreaming project for 2006, one of the goals is for all ministries to integrate a gender equality perspective into all or parts of their budgets.

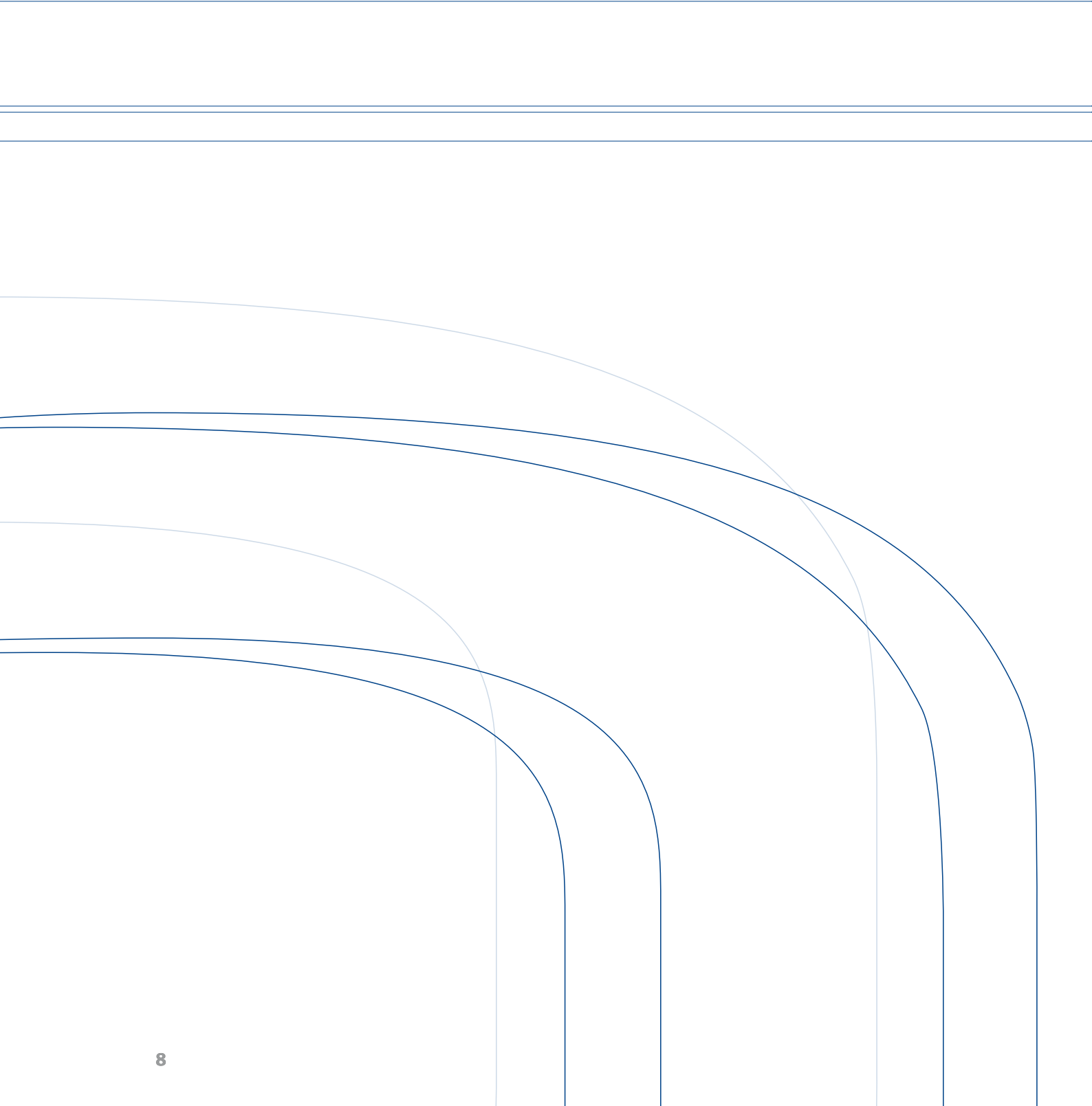
The Finnish gender equality programme for 2004-2007

emphasises the need for central government administration to work with gender mainstreaming, and also states that “the methods for assessing gender impact are to be developed, and this evaluation is to be incorporated both in the drafting of legislation and in the drafting of the national budget”. As of 2006, the aim is for gender equality analysis to be given due consideration in all legislative drafting processes.

The Norwegian Government prescribed in 2006 that goal-oriented and carefully planned work with gender equality analyses is to be undertaken. The government guidelines for work with the 2007 budget state that the ministries are to incorporate a gender equality perspective where relevant and appropriate.

As of 2004, the Swedish Government has been pursuing a six-year Plan for Gender Mainstreaming in the Government Offices, focusing in particular on the budgetary process.

The conclusion of the project is that sustainable gender mainstreaming necessitates systematic and ongoing development work. Today, methods and training are available and there is a considerable store of experience to draw upon. For knowledge and skills to be turned to account and mainstreamed into the regular operation, further effort is required in terms of a clear political commitment and active leadership whereby politicians and senior managers vigorously pursue and demand gender equality analyses, objectives and indicators and also demand follow-up and reporting.



2 Introduction

One of the Nordic Council of Ministers' long-term goals is to help the Nordic countries mainstream a gender equality perspective into the national budget and budgetary process. A further aim is to ensure that this perspective is given prominence in change work in the Nordic welfare states. One such area of work is referred to internationally as gender budgeting. In the Nordic countries, it is also called mainstreaming gender equality into the budgetary process.

As one of three primary action areas in the 2001-2005 Nordic programme for cooperation on gender equality, the Nordic Council of Ministers chose to focus on the gender equality perspective in economic policy. The Council stated: *“A public budget with a consistent, visible and well-incorporated gender perspective has a vital role to play in ensuring development towards equitable societies in the Nordic countries. Nordic cooperation can provide inspiration, launch projects, develop methodology, test tools and evaluate progress, and learn from one another's good practices.”*¹⁾

This is the final report of a joint three-year project between Denmark, Finland, Iceland, Norway and Sweden. The finance ministries and ministries responsible for gender equality affairs in these countries have engaged in development work and, under the coordination of the Nordic Council of Ministers, have exchanged ideas and experience concerning the work of mainstreaming a gender equality perspective into the national budget and budgetary process in each country. The aim of the report is to present the knowledge and experience that the project has helped generate and to provide recommendations on how gender budgeting in central government administrations may be successfully accomplished.

The results of the project are presented in two reports in the ANP series. One is this summarised report and the other is “Part Report: The Mainstreaming of a Gender Perspective into the Budgetary Process, Country Reports”, which contains the reports of each respective country.

The present report builds on the knowledge and experience gained from development work in the gender mainstreaming field in the Nordic countries, summarises the work and draws conclusions. Exchanges of ideas and experience have largely taken place at project group meetings and discussions. The final report has then been compiled by the project manager, who has sought to highlight interesting points and practices. This means that the conclusions and recommendations are the project manager's own. As work in the Nordic countries differs, in terms both of strategy and implementation, the final report should be viewed as being independent of the Nordic government offices' own development efforts and policy decisions. Experience from the various countries shows that there are different paths to pursue, and that the choice depends on each individual country's working methods and procedures.

The report describes the areas of development and the steps taken during the project period, and also includes recommendations that have been discussed during the period but have not yet been fully implemented in any of the countries. The report represents the Nordic Council of Ministers' contribution to the development of the gender budgeting concept.

The part report contains more detailed accounts of how each individual country is working in this field.

The present report primarily targets decision-makers and officials in the public sector responsible for development and change work and for the development of methodology in economic governance and gender equality work. It may also be of interest to others dealing with gender equality concerns and budgetary issues.

¹ Excerpt from the Nordic Programme for Cooperation on Gender Equality 2001-2005, Nordic Council of Ministers

2.1

Strategies and challenges for gender equality

Work with gender equality has been under way for decades in the Nordic area. The Nordic countries have been striving for equality of the sexes throughout their societies since the 1960s. Considerable knowledge has been accumulated in the Nordic area about what society looks like from a gender equality perspective and about the problems that still exist in the quest for community-wide equality. There is broad political support for gender equality objectives, defined as equal opportunities, rights and obligations between women and men. Nevertheless, major differences persist between the sexes in the Nordic countries, in such areas as gender representation, access to financial resources and access to public services.

All the Nordic countries have adopted gender mainstreaming as a strategy for pursuing gender equality. Gender mainstreaming means that decisions in all policy areas are to be informed by a gender equality perspective. As gender equality is created in the ordinary decision-making process, this perspective must be incorporated into the day-to-day work. The strategy requires policymakers to establish the implications for both sexes before taking decisions, and prescribes that operations be designed and adapted to accord with the respective needs of women and men, girls and boys.

The gender equality objectives have only been translated into concrete policies to a very limited extent. There is still no country in which the administration as a whole has a proper understanding and appreciation of how its activities affect the everyday lives of women and men. The challenge currently facing the Nordic countries is how to translate the policy objectives into practical action by developing relevant knowledge about how the differing situations of women and men create opportunities and impose constraints on their lives.

Gender mainstreaming work seeks to show when procedures, approaches and cultures are gender-blind and to change them on the basis of knowledge and facts concerning the situations

of women and men. In the Nordic countries, studies reveal gender patterns in a number of different areas, including health care, social services, care of the elderly, reindeer husbandry, children's and youth activities, and culture, and also show how they sometimes reinforce prevailing gender patterns. Only a handful of studies have looked at how financial resources in each sphere of activity are distributed between women and men and how this affects both the outcome of that activity and the goal of an equitable society. Further knowledge is required concerning what access women and men have to public economic resources, i.e. how the resources are divided and what services women and men receive. Knowledge in this area would contribute not only to gender mainstreaming but also to the general achievement of the objectives. Quite simply, it is essential to their achievement.

2.2

Gender budgeting

The term gender budgeting is used generically to describe various ways of illustrating how the policies of a country, region or municipality affect the distribution of resources between women and men, girls and boys respectively. International gender budgeting projects usually seek to apply a gender equality perspective to the policies being pursued or proposed, for instance how various programmes, grants and taxes or budget priorities are distributed between women and men. Gender budgeting may also involve processes launched at central government level to emphasise the gender equality perspective in the policymaking and budgetary process. There are two different types of initiatives. In one, external actors, usually from civil society, analyse implemented or proposed policies retroactively. In the other, the public administration itself undertakes the change process in order to mainstream a gender equality perspective into the work of preparing and developing policy proposals. This project is an example of the second type of initiative.

The project has sought to show how gender budgeting may be used in the work of the Nordic central government authorities. We have chosen to describe gender budgeting as ‘mainstreaming a gender equality perspective into the budgetary process’ and to apply the Council of Europe’s accepted definition of the term:

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.

In accordance with this definition, emphasis in the project has been on mainstreaming a gender equality perspective into the regular operation. This means taking current budgetary processes a stage further by incorporating a gender equality perspective into their implementation.

2.3

What can gender budgeting contribute?

The aims of economic governance are threefold: to meet the politicians’ need of decision-making material that enables them to keep a close check on state finances, to distribute resources in accordance with political priorities, and to ensure that state resources are used productively and efficiently. Thus economic governance is an important policy instrument. If a gender equality perspective can be mainstreamed into the budgetary process, this furthers the gender mainstreaming objective. Also, gender mainstreaming can develop and improve economic governance and thus help achieve the aims of economic policy.

The national budget’s key role in economic redistribution is now better understood. Economic resources and economic development establish a framework for social development and public activities. It is in the budgetary process that the national gender equality objectives can be translated into concrete expenditure and fiscal policies. Mainstreaming a gender equality perspective into the budgetary process helps expose and document unwanted differences between women and men, which in turn provides a basis for active efforts to create true gender equality in all areas of society.

International conventions stress the importance of gender budgeting. There is international agreement that this is an effective tool for fulfilling the commitments prescribed in the international conventions on human rights, whose signatories include the Nordic countries.²⁾ At the UN World Conference on Women in Beijing in 1995, the UN member states agreed on a strategy for mainstreaming a gender equality perspective into all policy areas and decision-making processes. In 2001, the OECD countries adopted the global objective that all countries are to initiate gender budgeting by the year 2015.³⁾ Other international meetings that have expressed their support for mainstreaming gender equality into budgetary processes are:

- The High Level International Conference on “Strengthening Economic and Financial Governance through Gender Responsive Budgeting” held in Brussels in 2001, and organised by the Nordic Council of Ministers, the OECD, the Commonwealth Secretariat, the Government of Italy, UNIFEM and the IDRC.
- The 6th European Ministerial Conference on Equality between Women and Men, organised by the Council of Europe in 2006. The conference adopted the resolution “Human rights and economic challenges in Europe – gender equality. Achieving gender equality: a challenge for human rights and a prerequisite for economic development”, which contains the following recommendation:

The resolution urges the Committee of Ministers of the Council of Europe:

- a. to undertake actions to assess the cost of the lack of gender equality in different fields*
- b. to encourage the use of gender equality analyses and sex-disaggregated data to implement the gender mainstreaming strategy, including gender budgeting, in order to achieve de facto gender equality*
- c. to start preparing a recommendation on gender budgeting.*

Gender budgeting helps develop methods for good governance. In its guidelines concerning “Best Practices for Budget Transparency”⁴⁾, the OECD writes that the link between good governance and good economic and social development is now acknowledged more widely. Transparency – openness concerning the intentions underlying a policy, how the policy was formulated and how it is to be implemented – is a key to good governance. The guidelines state: *“The budget is the single most important policy document of governments, where policy objectives are reconciled and implemented in correct terms. Budget transparency is defined as the full disclosure of all relevant fiscal information in a timely and systematic manner”*.

Gender budgeting improves governance and budget transparency in that:

- unwanted differences between the sexes are exposed and documented.
- analyses focusing on the respective opportunities of women and men provide greater insight and new explanations and can generate new issues of relevance to the population.
- gender equality analyses contribute to greater accuracy in the formulation of activities, which in turn means greater efficiency in the use of economic resources and higher quality in actions taken.
- deeper analysis and the accumulation of knowledge leads to greater awareness and can help reduce the unwanted consequences of policies being pursued.
- politicians, parliamentarians and civil society are given a better chance to follow up the national objectives for gender equality. This strengthens the political will to achieve an equitable society.

² The International Covenant on Economic, Social and Cultural Rights (1966), the Convention on the Convention (1999) and the Convention on the Rights of the Child (1989). The CEDAW convention emphasises that the principles of non-discrimination and gender equality are binding and are to be a basic part of budgetary structures.

³ High Level International Conference on “Strengthening Economic and Financial Governance through Gender Responsive Budgeting” Brussels, 16-18 October 2001

⁴ OECD, Best practices for budget transparency, May 2001

2.4 The project

The mainstreaming of a gender equality perspective into Nordic economic policy was one of the three principal areas of Nordic cooperation on gender equality in 2001-2005. In 2002, the Nordic finance ministers approved a cross-sectoral project on the mainstreaming of a gender perspective into Nordic national budgetary processes. A draft of the project had been developed by a Nordic working group. A couple of its members also belonged to the Council of Europe's Network of Experts on Gender Budgeting and to a working group on gender budgeting under the Commission's Advisory Committee on Equal Opportunities for Women and Men, and this helped the group maintain a dialogue with these forums. The Nordic project was launched in 2004 and will be completed in 2006.

The project has been implemented by a project group comprising a representative from the ministry of finance and the ministry responsible for gender equality affairs in each country, and has been led by a Nordic project manager. It has focused on the project work undertaken by each respective country,

exchanges of knowledge and experience in the project group, the lessons learned from international initiatives and material, and the dissemination of information to Nordic central government administrations and politicians.

The project has contributed to the development of new knowledge and the dissemination of information by

- establishing cooperation between ministries of finance and other relevant actors regarding methods for the gender assessment of economic policy, by such means as implementing national pilot projects in all the countries concerned.
- coordinating and guiding the activities of the Nordic countries via Nordic cooperation.
- developing methods and models for gender budgeting through the pilot projects.
- circulating lessons learned that can contribute to synergies. Activities in this respect include a seminar for central government staff from all the Nordic countries, a discussion paper on gender budgeting, and a gender budgeting database on the Nordic Council of Ministers' website, www.norden.org.

- identifying the need for further methodology and research. The project has for instance helped to establish contacts and discussions in the Nordic research community through the joint organisation with NIKK of a meeting of Nordic researchers in the fields of macroeconomics and welfare research. It has also contributed to the establishment of a network of researchers from the Nordic and Baltic countries, funded by Nordforsk during the period 2007-2009. The purpose of the network is to establish gender budgeting as a research field in its own right in macroeconomic studies in the Nordic and Baltic countries.
- disseminating what has been learned from mainstreaming a gender equality perspective into budgetary processes and national budgets, via this final report summarising both lessons learned and results and also via the organisation of a closing conference with participants from the EU and from the Council of Europe's member states.

The project has helped to give concrete shape to the term gender budgeting in a Nordic perspective in relation to central government administrative areas of responsibility and working methods. The term has been placed in relation to today's Nordic welfare states, to the political objectives currently found in the Nordic area, and to the gender equality work already under way. The Nordic countries have shared both the knowledge they possess and what they have learned, and this has had a favourable impact on the development of methods and procedures in all the Nordic countries. The project has helped to establish cooperation between the finance ministries and the ministries responsible for gender equality affairs in each country. It has opened doors and laid a solid foundation for further cooperation on gender equality issues. The Nordic Council of Ministers' initiative in this field has aroused political interest and thus made a vital contribution to the implementation effort.

2.5.

Gender equality in the Nordic area

Gender equality work in the Nordic area is based on the gender equality policies adopted by the various national governments. In Finland, Iceland and Norway, gender equality policy programmes extend over several years. In Sweden, the Government proposes national objectives for gender equality in a bill brought before the Riksdag. In addition, the Swedish Government reports on the effectiveness of the measures partly in the annual Budget Bill and partly in special letters presented to the Riksdag every few years. In Denmark, gender equality policy guidelines are submitted to the Folketing annually. Danish policy priorities may thus shift from year to year. In the Nordic countries, gender mainstreaming is either an overarching strategy for achieving the national objectives for gender equality or one of the strategies.

The Nordic government offices all have departments for gender equality affairs that are responsible for harmonising, coordinating and pursuing gender equality work in their respective organisations. All ministries and government agencies are explicitly required to incorporate a gender equality perspective in all planning and administration. Efforts on behalf of gender equality are to be a natural part of all areas of operation. All the Nordic countries have a well-established network of gender equality coordinators in each ministry and in some cases in agencies. The departments for gender equality affairs in the Nordic area provide varying amounts of training in the gender equality field. All have organised and implemented training courses in gender equality analysis.

In Denmark, gender mainstreaming is formally undertaken in project form as a cross-sectoral project. Overall responsibility is invested in a steering group comprising the heads of all the ministries. The project is organised around three key actors: a steering group, a network of contacts at all the ministries, and the department for gender equality affairs. Other Nordic countries operate in approximately the same way, although their activities are not defined as a project but as regular work.

Separate decisions to mainstream a gender equality perspective into the budgetary process have been taken in Denmark (2006), Finland (2004), Norway (2005, 2006) and Sweden (2004, 2005).

The Finnish gender equality programme for 2004-2007 emphasises that central government administration is to work with gender mainstreaming, and also that “the methods for assessing gender impact are to be developed, and this evaluation is to be incorporated both in the drafting of legislation and in the drafting of the national budget”. The Government’s objective is to ensure that, as of 2006, the gender equality analysis requirement is fully incorporated in the legislative drafting process. The Ministry of Social Affairs and Health is responsible for following up this objective. The Finnish Government is also aiming to mainstream both gender equality projects and a gender equality perspective into performance agreements with its government agencies from 2007. A gender equality perspective has been systematically mainstreamed into the current programme of structural reform in the Finnish municipal and public service sector.

The Norwegian Government stressed in 2006 the importance of pursuing goal-oriented and carefully planned efforts to develop gender analyses. In its guidelines for work with the 2007 budget, it states that the ministries are to incorporate a gender equality perspective where this is relevant and appropriate. An interministerial group has drawn up a guide for this work.

In the action plan for the Danish gender mainstreaming project for 2006, one of the objectives is for all ministries to incorporate a gender equality perspective into all or parts of their budgets. All the ministries have chosen a budget item in their core area of activity to analyse from a gender equality perspective. Together, the selected budget items represent a wide range of themes and areas not previously exposed to a gender or gender equality perspective. The Danish action plan

for 2002-2006 is due for evaluation in 2006 and will pave the way for the next phase.

In 2004, the Swedish Government adopted a six-year Plan for the Implementation of Gender Mainstreaming at the Government Offices, focusing in particular on the budgetary process. This focus includes the application of results indicators that are followed up annually. The plan is given concrete shape in annual action programmes adopted by the Government. The 2006 programme focuses on the Budget Bill. Here, the Government has stated that the goal for the 2007 Budget Bill is that all individually based tables and diagrams are to be presented, discussed or analysed by sex, unless there is special reason for not doing so. The action programme also calls for further efforts to develop gender analyses in policy areas for the purpose of formulating activity-specific gender equality objectives in the instructions issued to government agencies (appropriation directions).

Both Iceland and Sweden have government decisions requiring all public statistics to be disaggregated by sex.

In all five countries, the mainstreaming process has begun, but there are considerable variations in the pace and scope of these efforts. The Nordic countries’ initiatives are described in greater detail in the country reports.⁵⁾

⁵ Published in the Nordic Council of Ministers ANP series, Part Report: *The Mainstreaming of a Gender and Equality Perspective into the Budgetary Process, Country*

2.6

Economic governance in the Nordic area

The national budgetary process is the key instrument for managing and controlling central government activities. It embraces everything from assessments of social and economic development and the establishment of frameworks for economic policy to the formulation of policy objectives, resource allocation and follow-ups and analyses of the central government operation. Governments use the national budget to exert influence both on the public economy and on macroeconomic development as a whole. At the same time, the budget is an income distribution policy instrument. Parliaments use it annually to determine taxes, fees and other revenues derived from inhabitants and organisations and to distribute them appropriately. Reforms and programmes adopted in the Budget Bill usually affect the formulation of the budget for many years to come. The policies shaped and implemented in the national budget thus have very significant implications for the day-to-day lives of women and men.

Finance ministries have a coordinating role when budgetary frameworks are to be established. Once the budget has been adopted, principal responsibility for its implementation passes to each line ministry. When preparing the budget, these ministries provide comprehensive and detailed accounts of the Government's objectives and priorities, and also describe the specific objectives for the policy area/activity concerned and the reasons for the requested appropriations. In addition, they produce performance reports containing targets in the form of indicators and general conclusions, and also outline economic and social development as a whole. In Norway and Sweden, these accounts and analyses are included in the budget document. In other countries, the information is found in other material, and the actual budget document tends to confine itself to economic facts and figures.

In the Finnish/Danish/Icelandic processes, the parliamentary processing of the national budget is the task of the finance committee alone. In Norway and Sweden, the various standing

committees play an important role in the budgetary process. There, these committees deal with the parts of the Budget Bill that apply to their respective areas of competence and prepare a report on them.

All five countries are currently working on improving follow-up and reporting in the budgetary process by introducing further analysis and text. Indicators and key ratios are also being developed. Government agencies supply annual reports, which are also being extended to include follow-ups of performance, of results and of impact. All the countries have an auditing authority and use internal auditing in the public administrative domain.

2.7 Challenges

In sum, the prospects for further development of the gender equality perspective in the Nordic countries' budgetary processes are excellent. There is broad political agreement on the national objectives for gender equality and it is also generally agreed that gender mainstreaming is a good strategy for their achievement. All the countries apply management by objectives and results-based management, whereby clearly defined targets are formulated for public policies and activities, and these are then used when following up and evaluating the objectives. The trend in economic governance is towards greater openness and clarity. Gender budgeting is fully in line with this approach.

One of the challenges facing gender equality work is to ensure that parallel procedures are not created that allow gender equality issues to be dealt with as a separate process. The danger of parallel procedures is that they tend to remain subsidiary and that the gender equality perspective is consequently unable to influence or be incorporated into the decision-making material in the actual budgetary process. It may therefore be absent when decisions are taken in respect of other policy areas affecting gender equality in society. Gender mainstreaming may be seen as a response to this challenge.

Another danger is that the gender mainstreaming work may be 'mainstreamed away', i.e. that the gender equality perspective is not accorded priority by the responsible officials, who therefore fail to integrate it properly or even fail to find the time for it. Gender mainstreaming is clearly not something that happens of its own accord simply because a high-level decision has been taken. To a great extent, this project has been about formulating procedures for gender mainstreaming and creating a viable structure both for managing the work and for supporting it.

3. Strategy for gender budgeting

Below, we present the knowledge and experience accumulated in the Nordic countries as a strategy for the practical achievement of gender budgeting. The strategy is to be viewed as a source of ideas and inspiration, and perhaps also as a guide. All countries are unique and must base their actions on their own policies, working methods, opportunities and capabilities. The lessons learned in the Nordic countries, however, may also be relevant for the mainstreaming work of central government administrations elsewhere.

In order to accomplish gender budgeting, administrations need to focus attention on three specific areas:

- economic governance of the public sector
- the decision-making material underlying economic policy
- the production of statistics disaggregated by sex.

This chapter describes these three areas and how the Nordic countries have approached them. After each section, recommendations are included based on the knowledge and experience that the project group has accumulated. Also included are concrete examples from the Nordic countries.

3.1

Economic governance of the public sector

Economic governance is a blanket term for results-based management, management by objectives and financial control. Management by objectives and results-based management involve seeking to achieve a specific outcome by establishing objectives for the activity in hand and then following up the results. Financial control is about the amount of resources allocated for achievement of the objectives. In the budgetary process, government objectives are formulated and resources are allocated for their achievement.

The scope of budget documents varies. In some countries, analyses and descriptions based on a gender equality perspective are included and developed further. Other countries have preferred to place such analyses and descriptions in other documents instead. The application of indicators and key ratios can be further improved. The drafting process in committees and parliaments can be enhanced by giving members of parliament the knowledge they require for the purpose of demanding and evaluating the information available.

Nordic experience shows that the most effective approach is to improve and mainstream a gender equality perspective into existing processes and working methods at government offices and agencies and to avoid creating parallel procedures as far as possible. One way of averting the development of parallel procedures is to promote awareness of the fact that the gender equality perspective helps to improve management by objectives and results-based management by making priorities and resource allocations visible in the budget.

Laws and reforms affect the way budgets are formulated for many years to come. Gender equality, therefore, must be mainstreamed into the drafting process at an early stage. The trend in the Nordic countries is towards

- developing and mainstreaming gender analyses and/or gender impact assessments into drafting processes,

- formulating gender equality objectives that are then mainstreamed into economic governance,
- developing follow-ups to the national objectives for gender equality in economic governance.

Below, developments in each of the three areas are described in closer detail.

Gender equality analyses. In budget applications, new facts, statistics and analyses can be mainstreamed into the budgetary process. The first step is to carry out analyses in all policy areas in order to show how gender equality may be improved in the operation. There are a number of different methods that may be used in conducting such analyses. The purpose of the analyses is to improve decision-making documents so that they clearly bring out gender patterns and gender equality perspectives in the operation. Once the analysis has been performed and gender patterns in the operation have become clear, along with their implications for the achievement of the gender equality objectives, this knowledge is to be applied in seeking to shape the activities in the operation. As these analyses are performed early in the process, they can be used as a basis for achieving the operation's gender equality objectives. To support this endeavour, governments should make a point of including the analysis requirement in the finance ministry's steering documents for the budgetary process.

Formulating gender equality objectives. Based on gender impact assessments, gender equality objectives are formulated for the relevant policy areas. At national level, the objectives can reflect the kind of situation in society that governments and parliaments would like to achieve. At operational level, the objectives are more detailed. Effective objectives at this level are specific, quantifiable, generally accepted, realistic and timetabled.

Follow-up. The gender equality objectives (or lack of them) should be followed up as part of the regular evaluation process. Annual reporting should include statistics disaggregated by sex, progress assessments and analyses that clearly reflect

the gender equality dimension. This requirement should be made clear in ministerial and agency reporting guidelines. These should also include a requirement concerning individually based tables and diagrams, and the ministries and agencies should further be required to discuss and analyse these on the basis of a gender equality perspective. Guidelines for both auditing authorities and internal auditing should also encompass the follow-up of undertakings given in the shape of national objectives for gender equality, gender equality objectives at operational level, and the follow-up of indicators and key ratios. One undertaking that needs to be monitored is how well the gender budgeting mandate has been implemented.

The role of the finance ministry as the body primarily responsible for the budgetary process is an important one in a gender mainstreaming process. The ministry can both make demands on how ministry bills are formulated and monitor compliance with the requirements included in the steering documents for budget work. Responsibility for analyses and the formulation of objectives, however, will lie with the line ministries and agencies in their capacity as the bodies responsible for activities.

Recommendations:

- Mainstream the gender equality perspective into existing processes and existing divisions of responsibility. Regular staff are to be responsible for the analysis work and the gender equality perspective are to become a part of the regular work.
- Mainstream gender equality into the drafting process at an early stage. Produce facts and figures on women and men in the operation's area of activity, and analyse how the statistics relate to the established gender equality objectives. This knowledge should be brought into the process so early that proposals and decisions can be based on it.
- Formulate gender equality objectives that can be followed up and mainstream them into economic governance.
- Develop and improve the follow-up of the national objectives for gender equality in economic governance.
- Extend auditing and evaluation to include follow-ups of compliance with the gender budgeting mandate.

**FACT: Management by objectives/
Results-based management**

Management by objectives and results-based management involve establishing goals for an operation, developing systematic performance information and analysing and assessing performance against the established objectives. This type of management is a valuable aid in running decentralised administrations. The Government controls the operations of the agencies/ministries by defining the objectives, mandates and reporting requirements. Results are normally measured in terms of performance and impact. Performance refers to the services or products that the agency produces or provides in meeting its obligations. Impact refers to changes brought about in society that would not otherwise have occurred had the measures not been introduced.

Explicit gender equality perspective in the budget instructions in Finland

In its instructions for work with the 2007 budget, the Finnish Ministry of Finance writes that “in the commentaries to the principal budget expenditures a summarised review must be included of significant activities in terms of gender impact. The actual gender impact assessment should be carried out when drafting bills.”

Involving the whole administration in the work

Sweden’s approach whereby gender equality analyses are undertaken in all areas of government policy for the purpose of formulating national objectives and indicators for gender equality is an example of how an entire administration can be brought into the work. In 2004-2005, at least one gender equality analysis was carried out in each of the 48 policy areas. The Government’s commitment to gender equality resulted in more than 120 gender equality analyses, some 59 objectives, a number of indicators and agency assignments for the establishment of indicators in further policy areas, 20 more mandates, and 60-odd instructions in appropriation directions concerning the reporting of results.

The objectives that have flowed from these gender equality analyses are both totally new ones and existing ones in which greater weight has been attached to the gender equality perspective. In many cases, it has proved more fruitful to give the agencies specific mandates rather than objectives. This applies in particular to policy areas where gender equality issues received only limited attention previously and where there are significant knowledge gaps in the form of inadequate research and statistics.

In 2006, the work of producing an inventory of the various policy areas’ relevance to gender equality has continued, and prior to the end of the year each ministry must have completed an assessment of which parts of these policy areas require further gender equality analysis or deeper analysis. The idea is for gender equality analyses to be continuously implemented in those policy areas that are crucial to achievement of the national objectives for gender equality. The analyses are then to be reflected in the Budget Bill and lead to increasingly ambitious gender equality objectives and agency reporting requirements.

Controller unit ensures follow-up.

Finland has established a ministerial controller unit, which is an independent supervisory authority charged with ensuring and developing quality in the control and reporting systems for central government finances and activities, and is also charged with ensuring compliance with the reporting requirement. Under the new law, significant social effects are to be presented in the commentaries to the principal budget expenditures and be reported in the national statement of accounts. Under the government decision, a summary of significant effects in terms of gender impact is also to be included in this reporting. The controller unit is explicitly charged with ensuring that the central government's statement of accounts contains correct and sufficiently comprehensive information about the economy and outcomes, including the impact of the Government's policies on Finnish society. This means that significant gender equality indicators and the economic allocations are to be reported in the budget and in the national statement of accounts.

From general reporting to gender budgeting

In 2000/2001 a procedure was launched in the Ministry of Children and Equality in Norway for mainstreaming gender equality into all sectors of the ministry's budget bill. This innovation was inspired by the practice of mainstreaming environmental concerns into all sectors. The Government decided that gender budgeting should be organised on a voluntary basis within the ministries, coordinated by the Ministry of Children, and should be reported in connection with that ministry's budget bill. The parameters for the work would be laid down by the Committee of State Secretaries for Equality. The first gender equality appendix to the budget bill was submitted in October 2002. This report included contributions from about half (eight) of the ministries on how relevant they considered equality to be in selected budget sectors. The process and its results were evaluated by an external consultant. Weaknesses were noted, including the fact that the voluntary nature of the reporting meant there was a greater chance that the issue would be given lower priority in a hectic job situation. The equality appendix was revised in 2005 and turned into a report that was designed to shed light on equality-related data at the macro level. All ministries carry out equality analyses of their own budget sectors and report in their own bills. The scale of the report is left to each minister. In 2006, all ministries are required to carry out targeted and systematic equality assessments of the Fiscal Budget. The Main Budget Circular for 2007 included instructions to the ministries to incorporate the gender equality perspective in their bills wherever relevant and appropriate. Responsibility for progress in this respect lies with senior management at each ministry. Equality issues are to be followed up in the governance of public agencies and in the management dialogue with subordinate authorities.

3.2

The economic policy material

The second component in a fully implemented gender budgeting process is to improve the supporting documents or material on which decisions are based. The primary aim of this project has not been to examine such material. Nor during the project period have the Nordic countries themselves pursued development efforts in this field. The project has, however, observed and discussed the need to mainstream a gender equality perspective into decision-making material. Below are some points of departure for this work.

The differing situations of women and men are visible to only a limited extent in the supporting material on which economic policy decisions are based. Economic policies build on information and analyses compiled in the form of reports, estimates and forecasts. These may be distribution analyses, long-term planning reports or specially commissioned documents such as time-use studies of gender gaps in terms of paid and unpaid work. The Government uses such material as an aid in determining the direction of economic policy. In general, only time-use studies apply a gender equality perspective in a consistent manner.

Distribution policy report. When seeking to achieve the gender equality objectives, it is important to examine how government policy divides resources between women and men. In Norway and Sweden, the economic situation of the respective sexes has been given special attention in an appendix to the national budget entitled 'The Distribution of Financial Resources Between Women and Men'. These appendices showing the actual division of financial resources between the sexes provide politicians, decision-makers, the media and other opinion makers with the means to understand how actual economic conditions create opportunities and impose restraints in the quest for an equitable society. They show how gender inequalities manifest themselves in financial terms and how welfare systems help reduce the financial gaps between women and men. They also show how household work, employment and studies, etc,

are divided, along with earnings, capital and social insurance benefits. Finally, they describe disposal income for women and men by combining the various types of income and deducting taxes.

The Norwegian appendix was originally a report on gender equality work in the ministries. In 2005, the Government decided to revise the appendix so that it showed the distribution of financial resources between women and men, on the assumption that it would then be a more useful tool in gender equality analyses of the national budget.

Long-term planning reports. The OECD recommends that long-term planning reports analyse and describe the effects of budget proposals over an extended period (10-40 years). The OECD also emphasises that the reports should examine the effects in relation to demographic change, such as ageing populations. A gender equality perspective should be mainstreamed into these analyses. The long-term reports should illustrate the gender inequalities that exist in terms of time, responsibility and money.

Time-use studies. One way of drawing attention to the differing financial situations of women and men is to show how the unpaid work is divided between them. Unpaid work includes responsibility for children and the home and care of the elderly. Today, this work is principally undertaken by women. The extent of unpaid work restricts opportunities for employment and leisure-time activities, both of which have implications for the person's own health and wellbeing and for that person's financial situation now and in the future. Time-use studies provide information that facilitates an appreciation of how distribution in this area creates opportunities or imposes constraints in terms of progress towards a sustainable welfare system.⁶⁾

Other issues that could be brought out more clearly and discussed in decision-making material include: What forces govern the employment rates of women and men respectively? What financial incentives cause individuals, families, compa-

Budget appendices presenting women and men's financial resources

The Swedish budget appendix on the distribution of financial resources between women and men, produced by the Ministry of Finance in collaboration with the Division for Gender Equality. Since 2004, this document has had a new theme each year. The 2005 appendix showed how parental leave and part-time work due to young children affected the incomes and pension entitlement of women and men respectively. It concluded that parenthood costs women significantly more than men in financial terms. In a typical household, loss of income for the mother was SEK 304 000 and for the father SEK 10 000 over a ten-year period. This is subsequently reflected in the size of their pensions. The main reason for the discrepancy was women's part-time employment. The appendix for 2006 followed this up; its theme was the extent and financial consequences of part-time employment for women and men. In the appendix for 2006, the focus will be on the economic situations of elderly women and men respectively.

The Norwegian report for 2005 was compiled by Statistics Norway in consultation with a reference group drawn from the four ministries chiefly affected: the Ministry of Finance, the Ministry of Labour and Social Inclusion, the Ministry of Government Administration and Reform, and the Ministry of Children and Equality. The gender equality appendix (2005-2006) described the distribution of public resources between women and men, emphasising income, employment and time use. In consultation with Statistics Norway, the Ministry of Children and Equality has decided that the theme of the 2007 appendix will be parents' working hours. In the coming year the theme will be broadened, under the heading the costs of parenthood. Key indicators have been developed for income, employment and time use, and these will be a regular feature of the annual gender equality appendix.

nies and organisations to give greater priority to gender equality in their actions? How are different groups of women and men affected by changes in the tax base and taxes on earning, capital and consumption?

Recommendations:

- Improve the material or support documents underlying economic policy by incorporating a gender equality perspective.
- Assign national statistical offices to undertake time-use studies that illustrate the distribution of employment and household work (unpaid) between women and men.

3.3

Statistics disaggregated by sex – an important tool

The third component in gender budgeting relates to statistics disaggregated by sex. The application of such statistics in decision-making material of various kinds is crucial to an understanding of social and economic development. Statistics disaggregated by sex illustrate dissimilarities and similarities between women and men in society, provide information about and explain social phenomena, and offer greater insight into the financial conditions and prospects of women and men. When statistics disaggregated by sex are available, analyses can be performed and operations compared from year to year.

⁶ Report of the Long-Term Planning Commission.

So far, only Iceland and Sweden have taken governmental decisions requiring all official statistics to be disaggregated by sex. Access to statistics therefore varies considerably from country to country. Also, available statistics are not always being used as much as they might be to examine the various policy areas and how they are developing. For the budgetary process to improve, better use must be made of the statistics. Statistics disaggregated by sex are often lacking when operational results and resource consumption are to be followed up.

The following demands should be made in relation to statistics disaggregated by sex.

- All official statistics relating to individuals must be gathered, analysed and presented by sex, i.e. all statistics that concern individuals directly or indirectly.
- Statistics must reflect the gender equality issues and problems found in society.
- All statistics are to be disaggregated by gender, i.e. all results are to be reported in the form of gender-specific tables and diagrams (where relevant). This applies to both individual variables and combinations of variables.
- It is vital that all performance reporting is disaggregated by sex, i.e. both dissimilarities and similarities.

There are a number of areas that should be given special prominence. Economic policy objectives often include quantitative terms such as expenditure ceilings, public sector financial saving, employment and unemployment rates. Deregulation and structural changes create new conditions for follow-ups. All these factors can encompass a gender equality perspective. Economic statistics, therefore, must provide a basis for analyses of how these phenomena affect the situations of women and men.

In examining how structural changes and economic development affect women and men respectively, due consideration must be given to the household sector as a sector of the economy, for instance through the application of time-use studies. Economic distribution policy statistics are another im-

portant area. There, a gender equality perspective is essential to the task of evaluating economic policy and its consequences for the population.

Regional statistics are a further area in which statistics disaggregated by sex are important. They can be used, for instance, in examining regional growth programmes and how they benefit women and men respectively. Other policy areas require additional user statistics showing how measures in the public sector apply to women and men, girls and boys respectively. Who gets what and on what terms?

Recommendations:

- All official statistics must be disaggregated by sex, where relevant.
- Increase the use of existing statistics disaggregated by sex and develop new statistics in the budgetary process in areas where such are needed.
- Increase the use of statistics disaggregated by sex in the material on which economic policy decisions are based.

Time-use studies an important indicator

Statistics Norway has been conducting time-use studies since 1970. Last year's report included an analysis of how women and men divide their time. Crucial to analyses of the division of work between the sexes is the distribution of unpaid and paid work, which is an indicator of gender equality. Time-use studies enable us to say something about how men increase their share of responsibility for their own children and for the household work etc. Thanks to such studies, we know for instance that the closing of the gap between the sexes is due largely to revised priorities among women: they are using less time for household work and more time for paid work.

4. Strategy for sustainable gender budgeting

Nordic governments have taken formal decisions to mainstream gender equality into the budgetary process. In the previous chapter, we described which parts of the process need to become a focus for action in pursuit of gender equality – economic governance, the economic decision-making material, and statistics disaggregated by sex. But this is not enough in itself to ensure sustainable gender budgeting.

If gender budgeting is to work, the mainstreaming effort must be supported in various ways. Four areas are particularly important in this respect: governance, training, methods and the organisation of work⁷⁾. Experience shows that it is the combined impetus of measures in all four areas that create conditions for lasting change.

Gender budgeting resembles other change processes in which all aspects of change have to be dealt with. In such endeavours, knowledge and understanding and the active involvement of a committed senior management are essential to the success of the undertaking. Facts and methods are needed in order to perform analyses. Similarly, changes in steering mechanisms are required, as well as follow-up and evaluation procedures. All the Nordic countries have found this to be the case. In the report, we have chosen to describe this in terms of four components that need to be given greater priority if the mainstreaming process is to be sustainable.

Procedure in eight steps

The Swedish committee JämStöd⁸⁾ has formulated an eight-step procedure for sustainable gender mainstreaming:

1. Fundamental understanding
2. Examine the conditions
3. Plan and organise
4. Examine the activities
5. Survey and analyse
6. Formulate goals and measures
7. Implement the measures
8. Evaluate the outcome

Each step needs to be completed before embarking on the next one. A prerequisite in mainstreaming work is a basic understanding of gender equality issues and what a gender equality perspective involves. Without this understanding, responsible officials will find it very difficult to direct the work and implementing staff will have difficulty mainstreaming a gender equality perspective into the operation. It is also vital that conditions for change exist within the organisation. The staff, especially senior management, must be ready and willing to undertake the work. Once this has been established, the work must be planned and organised in an explicit plan of implementation making clear which staff are responsible and what resources have been allocated for the task. Only then can the step that most people are interested in be taken – the actual analysis work and the formulation of goals. After that comes what has proved to be the hardest step – the implementation of measures that lead to change in regular work processes. The final step is to follow up the outcomes.⁹⁾

⁷ This four-pronged approach has been developed by Ann Boman, who chaired the official Swedish inquiry on support for gender mainstreaming at central government level (JämStöd). It has served as a source of inspiration in the Nordic development process.

⁸ A special committee of inquiry appointed by the Government. Its mandate includes testing and developing new methods and training courses for gender mainstreaming both in the Government Offices and among government agencies. It was set up in 2004 and its current mandate runs until January 2007.

⁹ The JämStöd training courses and methods are described in English at www.jamstod.se.

4.1

Managing the change process

In order to change the prevailing work methods and procedures, clearly defined requirements and instructions are needed. These requirements must be incorporated into existing steering documents and work processes so as to become a part of ordinary procedure.

A number of the Nordic governments have developed and adopted a common plan for the implementation of gender mainstreaming at central government level. This plan, which provides a platform for long-term change work, aims to mainstream gender equality into the two key decision-making processes in central government – the legislative process and the budgetary process.

Change work at central government level must be consistently followed up in guidelines and recommendations to ministries and agencies set out in appropriation directions and performance agreements. The implementation process itself can be managed in different ways. One way is to formulate a number of indicators linked to this process. The Swedish plan for implementing gender mainstreaming at the Government Offices contains a number of outcome indicators focusing in particular on the budgetary process, and these are followed up annually. Among the factors reviewed are the extent to which statistics in the Budget Bill are disaggregated by sex, the number of gender equality objectives identified in the various policy areas, and how many gender equality analyses have been carried out. Other instruments include guidelines for working with the implementation process, checklists and methods of analysis.

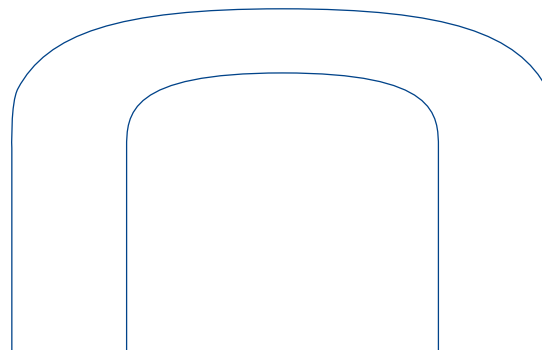
Some of the Nordic countries have planned to evaluate the process already under way to determine what works and what does not work. As part of the ongoing endeavour to develop gender budgeting, the Ministry of Children and Equality in Norway has appointed an external consultant to conduct a process-and-outcome evaluation of the three years of work undertaken so far. The aim is for this evaluation to provide a

baseline for assessing progress up to the 2009 Budget Bill, and also to produce indicators for further follow-up efforts.

The work undertaken so far suggests that the implementation process should be strengthened by various means that preferably correspond to other management and control processes in the organisation. As far as possible, the demands for the inclusion of a gender equality perspective should be incorporated in existing instruments and should be designed in such a way as to fit into the structures already in place.

Recommendations:

- Develop a joint plan for the implementation of gender mainstreaming at central government level.
- One of the goals in the plan should be to persuade the government to demand gender equality analyses and gender impact assessments as part of the budgetary process, where relevant.
- Include the demands for gender equality analyses and gender impact assessments in the finance ministry's steering documents for the budget drafting process.
- Also include these demands in the governance of agencies, e.g. in appropriation directions and performance agreements covering both the drafting process and follow-up.
- Include the gender equality perspective in auditing authorities' mandates.



The importance of political governance and political demand

The Swedish mainstreaming process has been based on a series of political commissions.

- 1) The Government's undertaking to the Riksdag (parliament) in 2003 to conduct gender equality analyses in all policy areas with a view to formulating objectives and indicators for gender equality.
- 2) The Government's Plan for the Implementation of Gender Mainstreaming at the Government Offices, 2004-2009, focusing in particular on the budgetary process.
- 3) The Government's action plan for work with gender mainstreaming in 2006.

These government decisions have since been given added emphasis by the circulation of state secretary letters and by a 'state secretary round' of meetings initiated by the State Secretary for Gender Equality Affairs to underline the importance of the issue to colleagues.

Despite all this, the gender equality coordinators at the ministries have repeatedly stated that the demand for mainstreaming must be expressed even more clearly by senior management and managers in everyday work. In each individual case where gender equality is relevant, ministry officials must be explicitly commissioned to carry out gender equality analyses and to develop proposals that promote gender equality. Also, where such analyses and proposals are lacking in decision-making material, this must be pointed out. Only then, say the coordinators, can a gender equality perspective be properly mainstreamed into the Government's regular, day-to-day operations.

The Finnish Government's gender equality programme

One of the programme's interim goals states:

The Government initiates the principle of equality of the sexes throughout the central government administration. The methods for evaluating gender impact are to be developed, and this evaluation is to be incorporated both in the drafting of legislation and in the drafting of the national budget.

The Plan for Gender Mainstreaming at Central Government Level 2004-2007 includes:

- Training in gender mainstreaming and information production
- Analysis of gender impact in legislation
- Analysis of gender impact in the budget
- Gender mainstreaming in ministerial activities.

The Norwegian guide

Norway's Ministry of Children and Equality has issued a Guide to Gender Equality Analyses in Ministry Budget Bills.

Two extracts from the Guide are shown below, describing the objectives laid down for mainstreaming work and presenting guidelines for how ministries are to discuss gender equality in their budget bills.

1) Aims of the work

The aim of mainstreaming a gender and equality perspective into the Fiscal Budget is to contribute to equitable distribution and targeted, efficient use of public resources, and to ensure that all policy sectors are involved in promoting gender equality. Analysis of the gender perspective in the Fiscal Budget is intended to expose and document unwanted differences between the sexes and to facilitate targeted measures aimed at achieving real equality in all areas of society. This will also improve the quality of gender equality analyses and make them more realistic, which is in line both with the principles of good governance and with the policy adopted for the modernisation of the public sector, including appropriateness of action and user-friendly services and resource usage.

Gender equality analyses do not concern themselves with budget and policy sectors where equality is a principal objective but with initiatives that have other primary objectives. Examples include reforms, measures and budget items in such areas as labour market, industry, education, research, health, and family affairs etc.

2) Discussion in sectoral budget bills

All ministries must consider the gender and equality perspective in the sector-specific parts of their budget bills. The formulation and scale of the discussion will vary and be adapted to the ministries' portfolios. It may be appropriate to use the following outline:

Introductory discussion

Where: Gender equality in sectoral budget areas should be given a coherent presentation, for instance:

- In the introduction
- In connection with the mandatory account of internal equality in the unit
- Together with other cross-sectoral themes.

How: Gender equality in sectoral budget areas can be presented in the following ways:

- A brief analysis of the ministry's sectoral and budgetary areas from a gender perspective.
- A description of the ministry's plan of action for equality assessment in the budget categories where gender is relevant.
- A brief introduction to gender equality analysis in selected budgetary areas with reference to relevant chapters.

Specific discussion in sectoral chapters

In all budget areas defined as gender-relevant, the ministry should seek in the budget's sectoral chapters:

- To ensure that all individually based statistics, tables and diagrams are disaggregated by sex.
- To ensure that gender is given prominence, by for instance using designations which clearly show that the target group consists of women and/or men, girls and/or boys.
- To specify the gender distribution in the target group/population groups concerned. Other distinguishing features of the target group/population group, such as ethnic background etc, may also be relevant.

Discussion of more comprehensive gender equality analyses

In the discussion of budget sectors subjected to more comprehensive gender equality analyses, each ministry should adhere to its regular budget outline, for instance:

- Reporting of results: what are the findings?

Example

The gender equality analysis of the product development program for increasing reindeer herders share of the hole produc-

tion process for reindeer herding shows that fewer women than men benefit from it, but that the proportion of female participants is higher than the proportion of women engaged in the agriculture industry. Consideration should be given to adjusting the programme information directed at women.

- Description of the situation: what challenges does the sector present?

Example

Description of the proportion and relevant characteristics of women in the sector. Make clear any obstacles to women's participation in food production. Recommend measures on how to increase the number of female applicants for funding from the product development program.

- Goals and strategies – measures:
how should the findings be followed up? How do the findings affect targets and strategies in the sector?

Example

Output:

Increase the proportion of female applicants for product development program.

Result:

The share of funding allocated to women must at least correspond to the number of women in the sector.

Measures:

More targeted information to women to encourage more women to apply for funding available under the product development program.

Review of appropriation directions in Sweden

In Sweden in 1999, the National Audit Office was assigned to examine how the gender equality perspective was reflected both in the Government's instructions to the agencies via the appropriation directions and in the agency's reporting. This review established that there was inadequate linkage between the national objectives for gender equality and the objectives set out in the appropriation directions, and that the requirements were too imprecise. The Office proposed that greater discipline be maintained in the work and that a more specific strategy be developed for equality governance. The report drew comments from the Parliamentary Committee on Finance and the Parliamentary Committee on the Labour Market, both of which urged the Government to give gender equality issues greater prominence in its management of the agencies. The Office's report has served as an important basis for the work with gender budgeting.

4.2

Utbildning

Gender mainstreaming requires skills. If a gender equality perspective is to be properly integrated, people must be able to 'see' such perspectives in their area of responsibility. Those who are to work with the mainstreaming process must develop an ability to detect linkages due to gender patterns, to understand what they need to look for, and to know how to produce facts and statistics. They need knowledge about gender equality as a subject, about the analytical methods to be used, about the production of statistics disaggregated by sex, and about change processes.

A number of the Nordic countries have organised training courses. Experience from Sweden shows that generalised training in gender mainstreaming does not produce the desired results. Training that is clearly linked to the policy areas in which those undergoing the training operate has proved more fruitful. Today, facts and information about gender perspectives are available in most policy areas, such as gender equality and health and gender equality and transportation.

As far as possible, the courses should be part of training programmes already in place focusing on operational planning and budgetary work, to which new parts can be added. In some cases, specific gender mainstreaming courses will have to be developed to suit the needs and duties of different officials.

Also, method seminars can be organised which in dealing with budgetary work can focus on such concerns as the implementation of gender equality analyses and the formulation of objectives in the agencies' appropriation directions/performance agreements. Method seminars should be activity-specific and include guidance and a run-through of the methods used.

When a mainstreaming process is undertaken, gender equality coordinators, gender equality experts and even departments for gender equality automatically acquire a different role. Their roles become more consultative and less that of the expert. In most countries, they have previously functioned as experts

and need to be trained in their new consultative roles. A number of groups at different levels and with different fields of responsibility in the budgetary process need training so that they can understand their roles and their responsibilities in relation to gender mainstreaming:

- those who are to manage the work = politicians and senior officials,
- those assigned by senior management to follow up and support the mainstreaming effort = gender equality coordinators, for instance, but also departments for gender equality affairs or the equivalent, which may need to think along new lines and acquire new skills,
- those who are to do the job = officials of various kinds in the budget departments of the finance ministry and the line ministries, the ministries' budget secretariats, budget officers in individual departments/units and individual officials, and auditors,
- those who will be using the decision-making material = politicians, including for instance the members of parliamentary committees. In all the Nordic countries, the Parliamentary Committee on Finance has a key role to play in the budgetary process. In Sweden and Norway, other parliamentary committees, too, play an important part.

Those who work with recruitment need to ensure that new staff have the right skills or that they acquire them.

The Nordic countries have also sought other ways of raising levels of competence in officials and decision-makers. Websites have been established offering information on working methods, methods of analysis, general material on gender equality, and gender equality studies and reports. Finland has established a Gender Equality Barometer incorporating information on Finnish attitudes, expectations and views concerning gender equality. Norway publishes an annual Gender Equality Index that follows up gender equality objectives and shows the extent to which women and men participate in politics, training and professional work in all Norwegian municipalities.

Recommendations:

- Widen existing operational analysis training to encompass gender equality skills.
- Adapt training to the needs of different target groups.

Resources for training and methodology development

In Sweden, the Government's Office for Administrative Affairs is responsible for ensuring that gender equality training is arranged, procured and supplied to the staff of the Government Offices. Also, a gender equality perspective is to be mainstreamed into regular training connected with the processes dealt with in the annual action programmes. In 2006, this in practice refers to training associated with the budgetary process, which involves collaboration between the Division for Gender Equality, the Ministry of Finance and the Office for Administrative Affairs. Since 2004, the Government Offices' regular programme of courses has been supplemented by gender equality training focusing on gender theory and statistics disaggregated by sex, and by method seminars, one of which specifically addresses gender equality analyses of policy areas in connection with budget work. Gender equality is also a component in various parts of the introductory training provided to new employees and senior officials. Sweden has earmarked resources for gender equality training. In 2004, the Government Offices recruited three officials to develop methodology and to provide training related to work with objectives and analyses. In early 2005, a special committee was appointed (JämStöd) to test and develop new methods and training for the task of mainstreaming gender equality into the activities of the Government Offices and the government agencies.

4.3

Methods

A number of analytical methods have been developed in the Nordic area. They reflect international methodology development and proceed from the various stages in the budgetary process and the various work approaches applied by Nordic government offices. The conclusion is quite simply that the methods used need to be adapted to the specific work processes of each central government administration. A number of the methods that have been developed and applied in the Nordic countries have been described in earlier reports and on websites, so we confine ourselves to a summarised presentation in the following.¹⁰⁾

Analytical methods

The analyses undertaken in the Nordic countries may be divided into two groups: gender impact assessments and gender equality analyses. The former are the most common type found in the Nordic area.

Gender impact assessments

- involve analysing factors such as the consequences (resource allocation + the outcome of the measure) of a proposal or an activity for different groups of women and men in relation to the operational goals. This may mean for instance analysing the integration policy measures initiated on behalf of refugees and their impact from a gender equality perspective.

The gender impact assessments undertaken so far have focused on the question: "What specific gender patterns are to be found in the operation? What is the problem?". Such analyses should be increasingly supplemented by analyses of the extent to which resource allocation in the budget reflects actual needs, partly in terms of budget funding but also in terms of what emerges from follow-ups. In other words,

¹⁰ See for instance www.jamstod.se and www.lige.dk. Reference to the Nordic methods can be found in ANP 2005:731 and this projects Part Report: Country Reports at www.norden.org.

answering the question: “Who gets what and on what terms?”. In the analyses hitherto undertaken where the distribution of financial resources has been a component, clear discrepancies are evident between what the politicians wish to accomplish and the actual resources placed at the disposal of women and men respectively. Often, actual outcome has differed from what was intended.

Gender equality analysis

- means defining the results of a gender impact assessment relative to national objectives for gender equality (assuming that such exist!) and drawing conclusions regarding the extent to which perceived gender patterns are in line with the equality objectives or not. This means that in time the national objectives for gender equality can be mainstreamed into other relevant policy areas as well, such as integration policy.

The aim of gender equality analyses is to shed light on the respective situations of women and men in the area under review, in other words to describe the gender patterns present and to determine the extent to which the national objectives for gender equality have been given due consideration in the operational goals and in the efforts being made to achieve them. What progress has been made? What still remains to be done? A further aim is to bring out facts and information from a gender equality perspective that help improve the general goals and strategies of the operation.

Nordic experience has shown that gender equality analyses often need to encompass underlying causes found outside the main policy area under review. A gender equality analysis of unemployment, for instance, must take into consideration the fact that women and men do not have the same access to full-time employment, due to factors such as access to childcare. Another example of a gender equality analysis that takes a wider view is to be found in the Swedish government bill “Modern Transportation”¹¹. It finds that men are primarily the ones who

have benefited most from the current regional expansion process that has increased the volume of long-distance commuting between home and work. A contributory cause of this discrepancy is that women’s and men’s commuting patterns differ. Men tend to travel longer distances to and from work, and are more likely to use cars for the purpose, while women are more likely to travel by public transport and to commute over shorter distances. There are several possible reasons for this. One is the gender division of responsibility for home and family. As an even distribution of unpaid home and care work is one of the gender equality objectives, it is necessary to analyse whether regional expansion can be reconciled with shared responsibility for the home. A gender equality analysis of regional expansion must also take into account a number of other areas such as

From pilot project to resource analysis method

The Danish pilot project ‘Gender equality evaluation of the distribution of rate adjustment pool funds for the elderly in Denmark’. The analysis was only the first part of the Danish project focusing on gender equality evaluation of resource allocation. Its results led to the development of yet another tool to be added to the overall gender mainstreaming toolbox.

Since the gender equality evaluation was retrospective, its strong point was that it examined any shortcomings that might exist in such analyses. These results were then turned to account in the development of the toolbox, so that similar problems could be avoided in future.

The structure is the same as for the other three tools developed as part of the Interministerial Gender Mainstreaming Project: data, legislation and campaigns. In form, it resembles a type of FAQ arrangement, where a typical question is first asked, then a solution to the problem is proposed, and finally the problem is illustrated with an example.

¹¹ Moderna transporter, Prop. 2005/06:160, Sweden

the development of public transport both regionally and locally, and access to childcare and care of the elderly.

Experience suggests that gender impact assessments and gender equality analyses should be undertaken by people familiar with the operational area. At the same time, it is important that such people have gender equality skills and the tools to perform the analysis. The best results are obtained through a combination of people familiar with the operation and experts in gender equality who provide support.

Recommendations:

- Adapt methods and integrate them into existing work processes.
- Include the distribution of financial resources in the analysis.
- For the best results, let the analyses be undertaken by the member/members of staff ordinarily responsible for the operational area, with the support of gender equality experts.

www.lige.dk – a web toolbox

Gender mainstreaming tools and examples

Gender mainstreaming is about integrating gender and equality into core tasks – traffic planning, food information, social legislation, the activation of unemployed people, and so on.

The Act on Gender Equality states that gender equality must be integrated into all public administration – this is gender mainstreaming.

Often, the campaigns, budgets, legislative proposals or other initiatives undertaken are basically intended to be gender neutral. Nonetheless, even gender-neutral policies and decisions may have adverse consequences for gender equality.

On this website you can read about the Danish Interministerial Gender Mainstreaming Project, the purpose of which is to implement gender mainstreaming and gender equality in all central government activities.

From the website www.lige.dk developed by the Danish Department of Gender Equality

You can also find specific tools for gender mainstreaming work: checklists, useful advice, and a wealth of good examples for working with gender-segregated data and statistics, for conducting campaign work, for reviewing legislative proposals and – from October – for evaluating gender mainstreaming efforts.

Specific tools for working with gender in campaigns and information tasks. Think in gender terms in order to reach your target groups. 'Citizens', 'voters', 'parents' etc, are also women and men, girls and boys.

Tools for working with gender-segregated data and statistics. One aim of gender mainstreaming work is to obtain knowledge, data and statistics on women's and men's situations, needs and activities and thus avoid work that is biased or distorted. Data and statistics

Gender impact assessments of legislative proposals seek to determine whether a bill may impact differently on the female and the male population as well as what this implies for gender equality. Legislative review

Gender equality evaluation of resource allocation evaluates how financial resources are distributed between women and men and the impact of this distribution on gender equality. Evaluations may be made of both planned resource allocations and allocations already implemented. Resources



Guide for assessing gender impact in legislation

Finland has produced a guide for the assessment of gender impact, to be used in the legislative drafting process. It states that “assessment of gender impact in legislative drafting involves seeking to determine beforehand what impact the law will have on women/men, so that discriminatory gender consequences do not indirectly arise when the law is applied. The goal is first-class legislative drafting.”

The following areas are highlighted and discussed in the guide. Will the law now being drafted help us to eliminate obstacles to gender equality? Does it promote gender equality between women and men in terms of

- working life, financial position,
- opportunities for exercising parenthood and reconciling work and family life,
- training and professional development,
- job opportunities, employment, professional development and career advancement,
- opportunities for exerting public influence and for participation
- health and the sickness rate, and the need for services in connection with them
- safety, security and the risk of violence,
- ensuring participation in public life,
- time use, leisure-time interests and recreational needs, and other areas of importance for the implementation of gender equality between the sexes.

Gender impact assessment of disability pensions in Iceland

Social security legislation in Iceland underwent an overhaul in 1999. One of the most significant changes was the implementation of a new standard for the assessment of disability. The aim of the analysis was to determine the impact of this change on the gender distribution of the group, i.e. whether the number of women defined as disabled increased significantly and what the possible causes might be. The budget aspect is important in this respect, as these benefits constitute a large portion of the welfare system. The gender dimension is also clear, as far more women are receiving these benefits than men.

Implementation and consequences

A study found that after the implementation of the new standard, there had been a statistically significant increase in the number of women diagnosed with full disability. The number of men had also increased, but that increase is not statistically significant. There was, however, a significant decline in the number of both women and men diagnosed with 50-65 per cent disability. The new standard did not appear to have an impact on the overall number of applicants.

Pensions are largely funded through a levy that employers pay to the state on all taxable wage income. The state makes up the remainder, generally around 30 per cent. As the gender pay gap in Iceland is substantial (estimated at 7-16 per cent), it could however be argued that men are paying more into the fund while women are receiving more from it.

Reasons other than the new standard have been discussed as possible explanations for the increase in new applicants for disability status. These include 1) a change in the age composition of Icelanders, who are more likely to have disabilities as the population ages, 2) an increased demand for productivity in the workplace, which may cause individuals with diminished working capacity to lose their jobs, become unemployed and end up on disability pensions, 3) a discrepancy between

the lowest wages and the benefits available, meaning that if the benefits available are higher than the minimum wage there is an incentive to apply for benefits, especially among single parents and large families, 4) a reduced incentive to re-enter the workplace because of the same discrepancy, which means few people forgo benefits, and 5) a higher level of disability benefits compared with unemployment benefits, which coupled with financial assistance from municipalities encourages the unemployed to apply for disability benefits. Experience from the implementation of the new disability assessment standard and the legislative change suggests that the gender dimension was not taken into account beforehand. The disability assessment and the legislative change might have taken a different form and some of the effects could probably have been avoided if a gender equality analysis had been undertaken.¹²⁾

Gender equality analysis of labour market programmes

In Sweden, a gender equality analysis of the employment policy area showed among other things that men are over-represented in the most effective labour market policy programmes – those that most closely resemble ordinary employment and which often lead to a permanent job. Women on the other hand are over-represented in preparatory programmes that are less likely to result in permanent employment. The analysis also shows that men are allocated a somewhat larger share of the resources for labour market policy measures. In the case of employment training, it shows that women are over-represented in training areas with low average costs while men are over-represented in areas with high average costs. One of the conclusions is that the National Labour Market Administration must review both gender distribution in the various programmes and the costs for the various measures, with a view to achieving a fairer allocation of resources and providing women, too, with training of a higher quality that is more likely to lead to permanent employment.

¹² The full report is available in the Nordic Council of Ministers' ANP series, Part Report: *The Mainstreaming of a Gender and Equality Perspective into the Budgetary Process, Country Reports.*

4.4

Coordination and organisation

The fourth support component is the coordination of various actors at central government level and a clearly defined implementing organisation. It is important to have a well-defined organisation with adequate resources that can help support the gender budgeting process. This process may also necessitate the redistribution of resources. New duties may be involved, as well as new responsibilities for various functions in an organisation.

Decision-making processes at government offices, as in other organisations, are highly complex. They comprise numerous steps and involve a wide range of actors both in the line ministries and at the finance ministry. Experience shows that gender budgeting must be preceded by a careful analysis of the budgetary process and of its various sub-processes. Such an analysis in turn presupposes a thorough knowledge of the government offices and the budgetary process. The implementing organisation must therefore include people who are closely familiar with working methods at central government level.

In the Nordic countries, support for gender mainstreaming has taken a number of different forms. Denmark, Finland and Norway have established interministerial steering groups that have been given overall responsibility for supporting the process and are explicitly responsible for follow-up. Norway sums up its experience of interministerial cooperation in the following terms: “This cooperation has been invaluable, and has linked together budget expertise, the coordination mandate and gender equality expertise in an innovative and fruitful manner”. Pursuant to a government decision, all ministries in Sweden are responsible for working with gender equality within their own regular capacities and remits.

In several countries, coordinators have been appointed at ministerial level to plan and coordinate the gender mainstreaming work within their own ministries and to provide guidance and support in this endeavour. The Swedish coordinators, for

instance, are charged with producing the ministries’ annual gender mainstreaming action plans and coordinating training. The coordinators are not, however, responsible for drawing up, reviewing or approving gender equality analyses, or for working the gender equality perspective into individual decision-making materials. Responsibility for this task lies with the officials dealing with these materials.

In the Nordic area’s decentralised central government administrations, the mainstreaming process encompasses several administrative levels, and the various levels have different roles and responsibilities. The distribution of responsibilities and roles should correspond to the normal division of work in the budgetary process. This means that finance ministries, ministries responsible for gender equality affairs, other line ministries, government agencies and also to some extent municipalities and county councils have responsibilities as part of the gender mainstreaming process. Those institutions which are responsible for following up and evaluating central government activities should also have an explicit responsibility for bringing the gender equality perspective to the fore in their work. The Finnish pilot study demonstrates the need for developing local government responsibility for the implementation of the gender equality objectives.

Finance ministries have a key role as coordinators of the budgetary process. They are responsible for incorporating and clarifying the demand for a gender equality perspective in the policy instruments governing the budgetary process. They are also responsible for performing the analytical work on which economic policy is based, and in this respect have a clearly defined responsibility for making clear the consequences for women and men, i.e. for introducing a gender equality perspective into these analyses.

The line ministries are responsible for mainstreaming gender equality into their planning and decision-making processes. This means including a gender equality perspective in the decision-making material that they prepare in the budgetary process and also making clear in appropriation directions

and performance agreements the duty of the public agencies within their remit to formulate clearly defined objectives that include a gender equality perspective. These ministries are also responsible for follow-up and must make clear that they expect agencies and municipalities to report on progress towards the objectives.

Agencies and municipalities should be responsible for taking action in pursuit of the objectives and for developing their own operations so that they include a well-defined gender equality perspective. They are also responsible for following up their activities and for evaluating them in relation to the gender equality objectives in place.

Evaluating and auditing authorities are responsible for following up the gender equality objectives in place.

Recommendations:

- Demand accountability for the mainstreaming work at senior level, e.g. by appointing an interministerial steering group (political), as a number of countries have done.
- Set up a mainstreaming support organisation that is familiar with the budgetary process.
- Earmark resources for the implementation of gender mainstreaming.

Denmark's implementing organisation

Since 2001, Denmark has been pursuing gender mainstreaming in project form. The Danish project is responsible for ensuring that the gender and equality perspective becomes a natural part of the ministries' core activities and that there are sufficient resources for carrying out the work at all ministries. The project comprises three central actors: a steering group, a network (one contact officer per ministry + all staff working with gender equality) and the department for gender equality affairs, which acts as a secretariat and provides expert assistance. The steering group, which has overall responsibility for the project, comprises the heads of all the ministries and is led by the head of the Ministry of Gender Equality.

Finland works across ministerial lines

The joint working group pursuing the Government's Action Plan for Gender Equality represents a valuable platform for the discussion and planning of gender equality promotion in central government administration. Gender mainstreaming benefits from the interministerial cooperation that the working group provides for. All ministries are committed to gender mainstreaming and have their own representative in the joint working group. The task of the group is to monitor the implementation of the measures prescribed in the Action Plan, to develop gender mainstreaming and to broaden it to include the whole government sector. Each ministry also has its own gender equality working group. In the individual ministries' working groups, participants represent the fields in which gender mainstreaming is implemented: legislative drafting, budgets, programmes, education, statistics and staff policy. This creates interest and enables members to teach their colleagues what they know and bring their own expertise to the group.

5. Conclusions

5.1

Conclusions of the Nordic countries' pilot projects

The Danish pilot project analysed the distribution of resources between women and men in a specific project. This was a microproject but has had a significant impact on the general development of methodology at central government level. The experience gained from the project was supplemented by interviews with budget officers in a number of ministries; the resultant material then provided a basis for developing the general methodology for gender analyses of resource allocation now being used in the Government Offices. The Danish pilot project showed that such analysis work requires statistics disaggregated by sex. It also showed that sex-disaggregated statistics for the target group must be available when the programme/project begins and ends, to allow for an analysis of the programme's impact on women and men respectively.

The Finnish pilot project included a gender equality analysis of the entire budget at the Ministry of Social Affairs and Health, which is responsible for a fifth of all social insurance expenditures. The study has helped speed up the gender budgeting process in Finland. It also provided a point of departure for work on gender equality analyses, i.e. the process of identifying gender equality relevance in various activities, and on the formulation of more clearly defined gender equality objectives in these activities. The study indicated the need for more statistics disaggregated by sex, more research and better calculation systems in the sector. Since it is the local authorities that are responsible for providing public services, the study also noted that they should be given a greater responsibility for mainstreaming gender equality into their activities. In addition, the study prompted the Ministry of Finance to introduce gender mainstreaming requirements into its budget guidelines. The next step will be to incorporate a gender equality perspective into all follow-up reports.

The Icelandic pilot project focused on an impact assessment of the country's disability pension programme. It concluded that, given the knowledge now available and the gender equal-

ity legislation now in place, there are now possibilities for adding a gender perspective to the budgetary process. While not contributing to the development of a general method for gender budgeting, the project did lead to Nordic and European checklists being adapted and distributed within the Icelandic administration.

The Norwegian contribution to the project was the process initiated in 2002 whereby gender mainstreaming was introduced as a horizontal theme in the ministries' budget bills. The outcome was presented in the form of an appendix to the Ministry of Children and Equality's bill. In 2005, the process was partially revised to enable the appendix to "illustrate the distribution of public resources from a gender equality perspective at the macro level". The ministries evaluate the gender and equality perspective in their respective fields and report on it in their bills. The lessons learned from work during the first year has provided a basis for the formulation of a 'Guide to Gender Equality Analysis in Ministry Budget Bills'. This guide describes the goals of the work and its organisation, planning and implementation, and also sets out methods and examples of gender equality analysis undertaken at national and Nordic level. An evaluation is due in 2006 of the efforts pursued over the past three years, as an aid both to quality assurance and to further development of the process.

Sweden's participation began with the project 'An Even Share' (Jämna Pengar), the aim of which was to develop gender budgeting methods and procedures and to propose a plan of implementation. The project subsequently became a part of the regular work of realising the Plan for the Implementation of Gender Mainstreaming at the Government Offices, adopted by the Government in 2004. This plan focuses in particular on the budgetary process. In general, Swedish work in this area shows the importance of working systematically in pursuit of change. Staff need to know exactly what the aims and objectives are. They also need to be fully equipped for the task through the provision of training and activity-specific methods for work in this area, and must also have access to consultative support when required. Experience has also shown the

importance of formal governance via an explicit political commission. In addition, in each individual case where gender equality is relevant, staff must be specifically commissioned to undertake gender equality analyses and draw up proposals that can contribute to gender equality. Moreover, where such are lacking in decision-making material, senior management must point this out.

5.2 Summary of conclusions

Nordic experience shows that sustainable gender mainstreaming requires a systematic and ongoing development effort. Today, methods, training and a familiarity with the processes are all available. For knowledge and skills to be turned to account and mainstreamed into the regular operation, further effort is required in terms of a clear political commitment and active leadership whereby politicians and senior managers vigorously pursue and demand gender equality analyses, objectives and indicators and also demand follow-up and reporting. The challenge facing us in the years ahead is to support processes and initiatives now under way and ensure that they lead to sustainable gender mainstreaming.

An important prerequisite is the presence of explicit formal governance in the shape of a recurring political commission. This is particularly important in view of the difficulties that cross-sectoral work generally encounters. Another vital prerequisite is that all involved are able to see the benefit of integrating different perspectives in what is regarded as the core activity. They need to see that the gender equality perspective represents a dimension of the core activity and that gender mainstreaming can thus help improve it. To ensure that gender equality work in relation to the budgetary process is more widely accepted in the ministries, it is important to emphasise the point that a gender equality perspective helps bring about a more efficient use of resources and enhances services.

As has already been stressed, gender mainstreaming involves a change process. It is vital to keep the overall goal of the work in mind, but it is also important to take a pragmatic approach and be prepared to adjust the course and speed of change when required. It is a good idea to proceed on the basis of the actual situation in the organisation.

Regarding the budgetary process, the nature of the budget cycle means that it takes time for measures to have an impact. A gender equality analysis carried out in year 1, for instance,

may lead to the inclusion of goals, instructions or other text in the Budget Bill and in the agencies' appropriation directions/performance agreements for year 2. In year 2, measures are undertaken in pursuit of the objectives, and the results are reported in year 3. Those results then serve as a basis for a fresh analysis ahead of the Budget Bill and for any changes that may be required in year 4. Thus a three-year budgetary cycle is involved.

Finally, attention is drawn to a number of areas in which further work is required.

Research. In the Nordic area, current macroeconomic research will be of relevance to gender equality work in that it is focusing on such issues as social insurance, labour market policy, redistribution, childcare and care of the elderly, and taxes etc. Macroeconomic research does not, however, deal with the gender equality perspective to the same extent. Can a gender equality perspective improve economic analysis and make it relevant to a broader audience, expand its area of application and clarify more explicitly the impact of economic policies and of other measures?

The documentary basis for economic policy. How should the work of developing methods and procedures in respect of the documents underlying economic policy (decision-making material) proceed in the future? To what extent, for instance, is it possible to make reliable sex-disaggregated economic forecasts?

The development of follow-up criteria. In her report, 'Budgeting for Equity: Gender budget initiatives within a framework of performance oriented budgeting', Ronda Sharp has discussed the need for adding 'equity' to the traditional follow-up criteria in results-based management. How might indicators and other criteria be developed further?

The following concrete decisions and steps have been taken in the Nordic countries to promote gender budgeting

Specific government decisions on gender budgeting have been taken in:

Finland

National action programme for the implementation of gender equality, 2004-2007. Through this government programme “the principle of gender equality between the sexes is initiated throughout the central government administration. The methods for assessing gender impact are to be developed, and this evaluation is to be incorporated both in the drafting of legislation and in the drafting of the national budget”. The Government has ruled that all ministries are to include a gender equality perspective in the budget for 2008.

Sweden

Plan for the Implementation of Gender Mainstreaming at the Government Offices 2004-2009, focusing in particular on the budgetary process. Government decision whereby the gender equality perspective is to be more clearly formulated in the budget for 2006.

Norway

Government decisions 2005 and 2006 (new government) requiring all ministries to undertake gender equality analyses and report on them in their own budget bills where relevant and appropriate.

Formal governance of mainstreaming work in the budgetary process:

Denmark

The Danish Gender Equality Act states that public agencies are to strive for gender equality within their areas of responsibility and incorporate gender equality into all planning and administration. In the Government’s action plan for its horizontal

gender equality project, the goal for 2006 is for all ministries to mainstream gender equality into all or parts of the budget.

Finland

Instructions for the drafting of the Government’s Budget Bill include demands for the assessment of its gender impact.

Norway

The Gender Equality Act adopted in 1978 sets out the responsibilities of public organisations for gender equality. The law was broadened in 2002 to include the private sector (personnel policy only). It also requires employers to describe their gender equality work in annual reports, although only with regard to personnel policy. The government decision prescribes that budget bills must include reporting on any gender equality analyses undertaken. This is also emphasised in the general guidelines (Main Budget Circular) for work with the national budget for 2007. Specific ministry guidelines for the work of mainstreaming gender equality into the budgetary process.

Sweden

Government decisions concerning: An undertaking to the Riksdag (parliament) in 2003 prescribing “that all policy areas during the 2002-2006 term of office shall perform gender equality analyses and where possible identify objectives and indicators for gender equality”. Plan for the Implementation of Gender Mainstreaming at the Government Offices 2004-2009, focusing in particular on the budgetary process. Action programme for gender mainstreaming setting out the objectives for the Government Offices’ work in this area in 2006.

Demands for statistics disaggregated by sex

Iceland

The Icelandic Gender Equality Act states that all official statistics must be disaggregated by sex.

Sweden

Ordinance requiring all official statistics to be disaggregated by sex.

Specific methods in place

Denmark

Method for gender equality analysis in connection with new legislative proposals. Method for analysing the distribution of resources (impact assessment). Methods for developing and compiling statistics disaggregated by sex. Methods for working with gender equality and communications Available at www.lige.dk/koensmainstreaming

Finland

Guide for gender impact assessments in the legislative process, for use at the drafting stage.

Iceland

General analysis methods with statistics disaggregated by sex.

Norway

Applies existing methods, principally the 3R method adapted to the structure of the Budget Bill.

Sweden

A number of methods for gender impact assessments and gender equality analyses. A range of tools in the form of checklists and guides. See for instance www.jamstod.se

Products

Norway

Budget bill appendix on the distribution of financial resources between women and men.

Sweden

Budget bill appendix on the distribution of financial resources between women and men.

Training programmes relating to gender budgeting

Denmark

Course on gender equality analysis of resource allocation for budget officers from the Ministry of Finance and the line ministries. The course presents tools and methods for the analysis of budget items.

Finland

Two annual training sessions in gender equality analysis (legislative drafting). A decision has been taken to mainstream a gender equality perspective into all internal ministry training from 1 January 2007, starting with introductory training.

Iceland

The Department for Gender Equality has organised occasional courses.

Norway

Training and seminars have been provided to politicians and officials at central government and municipal level in 2006.

Sweden

Extensive training programmes are in place as part of the regular course programme at the Government Offices, addressing gender theory, basic training in gender mainstreaming, statistics disaggregated by sex, and method training in support of gender equality analyses. Training is also available in how to mainstream gender equality into agency objectives and how to assess and provide the ministries with feedback on their results. Gender equality is also incorporated in regular courses targeting new employees and senior officials. In addition, gender equality training has been provided to almost all ministers and state secretaries during the most recent terms of office. Besides these training programmes, which apply throughout the Government Offices, the Division for Gender Equality arranges ministry-specific training wherever possible, focusing on gender equality analysis and agency governance, and also provides training for the various ministries' senior management groups. In addition, the gender equality coor-

dinators at the ministries organise their own gender equality training programmes focusing specifically on their own policy areas.

Coordination and organisation of the mainstreaming work

Denmark

Interministerial mainstreaming project. The Department for Gender Equality in the Government Offices supports methodological and training work. The government website includes guidelines, methods and good practices.

Finland

A working group with representatives of all the ministries is led by a politically appointed state secretary. The group's mandate is to monitor the implementation of the gender equality programme and report to the Government. Each ministry has a gender equality coordinator. All ministries have a working group responsible for deciding which areas are to be analysed by means of gender impact assessments.

Iceland

A department for gender equality that works with the central government administration as a whole, and gender equality coordinators appointed at each ministry.

Norway

The Ministry of Children and Gender Equality coordinates and supports methodology and training work. External skills are brought in when required.

Sweden

The Government's Division for Gender Equality has a gender mainstreaming group (comprising 6 members of staff in 2006) charged with

- overall responsibility for coordinating, following up and evaluating work based on the Plan for the Implementation of Gender Mainstreaming at the Government Offices,

- ensuring that methods are developed in support of gender mainstreaming work,
- providing the ministries' gender equality coordinators with consultative support in their work with gender mainstreaming.

The gender mainstreaming group also heads an interministerial working group that includes the gender equality coordinators appointed by each ministry. The interministerial working group serves as a forum for planning and discussions relating to the implementation of gender mainstreaming at central government level.

The ministries' gender equality coordinators are further required to coordinate and plan the gender mainstreaming work in their respective ministries, and to provide support and guidance in this endeavour. Regular duties include producing the ministries' annual action plans and coordinating training efforts.

Also, all ministries have built up an organisation around the coordination function and the gender mainstreaming operation, in the form of contact groups or working groups. As a result, about 150 people at the Government Offices currently have special responsibility for supporting the gender mainstreaming work.

In addition, guidance and support is available via the Government's internal websites, i.e. both at the joint website and at most of the ministries' own websites.

Further, a special committee was appointed in 2005-2006 to develop and provide methods and training, targeting both the Government Offices and other government agencies.



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Mainstreaming a gender equality perspective into Nordic national budgets

One of the Nordic Council of Ministers' long-term goals is to support the Nordic countries to mainstream a gender equality perspective into the national budget and budgetary process. A further aim is to ensure that this perspective is given prominence in change work in the Nordic welfare states. One such area of work is referred to internationally as gender budgeting.

This is the final report of a joint three-year project between Denmark, Finland, Iceland, Norway and Sweden. The finance ministries and ministries responsible for gender equality affairs have engaged in development work, exchanged ideas and experience concerning the work of mainstreaming a gender equality perspective into the national budget and budgetary process in each country. The aim of the report is to present the knowledge and experience that the project has helped generate and to provide recommendations on how gender budgeting in central government administrations may be successfully accomplished.