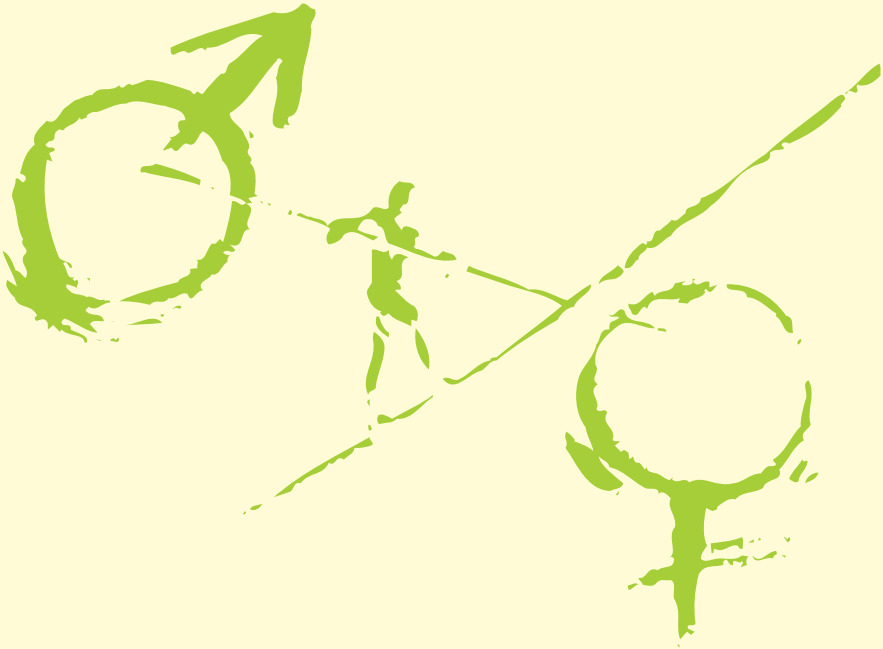
Gender budgeting: practical implementation

Handbook



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Gender budgeting: practical implementation

Handbook

prepared by Sheila Quinn

Directorate General of Human Rights
and Legal Affairs
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Introduction

Focus of the handbook

The focus of this publication is to act as a guide to the practice of gender budgeting. It is not a first-step book. There are many publications which articulate the rationale for, the background to and the history of gender budgeting and a sample of these are listed toward the end of the handbook under *Resources*, page 71.

This handbook assumes an understanding of gender, of the objectives of a gender equality strategy, of the ways in which gender inequality is manifest, of the need for structural change in order to tackle unintentional gender bias, of the basics of gender mainstreaming as a strategy to address gender equality. Gender budgeting, as a tool of gender mainstreaming, cannot be implemented without a grasp of these fundamentals. It is the case that some gender budget pilot initiatives have brought about a new or deeper understanding of gender for those involved. Nevertheless, adopting a gender budgeting strategy requires prior experience in addressing gender equality. Gender budgeting is not, *per se*, a first-step tool.

The following chapter, *How to do gender budgeting*, page 10, starts by discussing the type of experience and conditions that need to be in place in order to engage with gender budgeting. These are part of "How to do Gender Budgeting". The temptation in using this handbook might be to skip these sub-sections and move ahead to the text dealing with specific tools and approaches. There is a considerable demand for specific tools, for the ABC, for the clearly laid-out steps. However,

the fundamentals cannot be bypassed or shortcircuited. This is particularly the case if the practice of gender budgeting is to move beyond an analytic exercise to a mainstreaming strategy. The experience of many practitioners is that, since the tools need to be adapted, it is more important to focus on developing an approach based on local circumstances. The actual tools of analysis, of re-formulation and of mainstreaming will emerge when the goal has been identified.

What is gender budgeting?

- It is a way of linking gender equality policy with macroeconomic policy.
- It is based on the premise that budgets are not gender neutral.
- It applies to the revenue raising side as well as the expenditure side of budgets.
- It begins with analysis of the impact of the budget on women and men, and progresses to integrate gender into budget-planning.
- It is a way of expediting gender mainstreaming.
- It does not mean a **separate** budget for women.
- It means people-centred budgeting.
- It means closer scrutiny of the outcomes of budgets.
- It allows for better targeting and, therefore, more efficient allocation of public expenditure.
- It calls for the participation of a broader range of stakeholders and thereby deepens democratic processes.
- It can be applied to specific budget lines, or budgetary programmes.
- Its ultimate goal is that a gender-sensitive approach is applied to all aspects of all budgetary processes, that gender is mainstreamed.

Target audience

This handbook is designed for use by those responsible for the implementation of gender budgeting. Gender budgeting, as defined by the Council of Europe, is gender mainstreaming in the budgetary processes.*

Definition of gender budgeting

"**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."

The Council's definition of gender mainstreaming identifies those responsible for gender mainstreaming, i.e., "the actors normally involved in policy-making".

Definition of gender mainstreaming

"**Gender mainstreaming** is the (re)organisation, improvement, development and evaluation of policy processes, so that a gender equality perspective is incorporated in all policies at all levels and all stages, by the actors normally involved in policy-making."

Gender budgeting, therefore, is not to be given over to a new cohort of specialists but is to be grappled with, and ultimately embraced by those whose day-to-day work is the formulation and implementation of public policy and service delivery. The larger share of the work will, therefore, be done by elected public representatives, civil servants and other public employees. Good governance in general and gender mainstreaming in particular calls for others to be brought into the process, including civil society, parliamentarians, social partners, trade unions, gender experts and academics. Above all, "the actors normally involved" need to engage with women, to open up a space for women's participation and to create channels for women's voice.

* As the practice of gender budgeting has evolved, many of the projects might be considered to be outside of this definition. Often the expectations associated with gender budgeting are very different from those associated with a mainstreaming strategy. For example, in many of the newly independent states, the focus of a gender budget advocacy campaign is to secure more spending for social services and social protection. The section *A gender budget pilot initiative*, page 52, discusses a range of projects which seek to bring a gender sensitive approach to budget decisions but which, for a variety of reasons, are not in line with a mainstreaming approach.

The role of civil society is vital. Much of the pioneering work in gender budgeting has been undertaken by civil society. Where gender budgeting has been most successful, civil society has been there, initiating, advocating, providing the expertise and in a monitoring capacity.

Progress on gender mainstreaming

Assessments of gender mainstreaming point to a number limitations and challenges. (See *Observations on gender mainstreaming* below.) There is some concern among those who advocate for gender budgeting, therefore, about linking gender budgeting with gender mainstreaming. The former, with its focus on the budget – on the money – brings gender issues into a new realm of government policy making. As Holvoet writes, gender budgeting "liberates gender from the 'soft' social issues arena and raises it to the level of macroeconomics". (Holvoet, 2006) In the case of gender mainstreaming, the initial enthusiastic political commitment which saw it adopted almost universally well over a decade ago has not been sustained. However, there also remains some hope that a focus on the budgets can re-invigorate gender mainstreaming. Indeed, this handbook positions gender budgeting within the framework of gender mainstreaming and on the premise that gender mainstreaming cannot be achieved without the focus on budgets.

Gender budgeting – an ambitious project

The concept of gender budgeting caused considerable puzzlement when it was emerging as a potentially productive strategy in Europe some ten years ago. How could gender equality and national budgets be spoken of in the same breath? These were spheres of policy which belonged in different worlds. Gender equality issues belonged in the social policy portfolio, while budgeting-making was largely the preserve of the more prestigious department of finance. Notwithstanding major global milestones, commitments to advance gender equality have not attained priority status. On the other hand, eco-

Observations on gender mainstreaming

- The strategy needs to be led from the top, with strong political commitment.
- There is a need for greater conceptual clarity and for a consistent message as to what gender mainstreaming is.
- Many actors lack the expertise, particularly around gender and change implementation.
- In theory positive actions and gender mainstreaming are complementary, in practice they are often competing.
- The concentration is often on the means, rather than on the goal, of gender equality.
- A gender mainstreaming strategy must include clearly articulated objectives with measurable outcomes, set within distinct timeframes.
- Gender impact assessments should be made compulsory, with sanctions applied when criteria are not met.

nomic policy, and the ensuing restructuring of national budgets, predominates. Assumptions underlying budgeting-making means little or no access for equality considerations.

There has been some change since then. Some access has been gained, and, in some cases, solid foundational gender budgeting work is under way. In some of the countries of Europe the project to develop gender-sensitive budgets has been put on a legislative basis. In others, where gender mainstreaming is being embedded in government activities, systems, procedures, tools, expertise and experience gained are being applied to budgetary processes. In other places, gender budget initiatives, generally in the form of pilot projects, are in progress as a way of testing the waters.

Gender budgeting is an ambitious project. It requires a major shift in thinking and in practice. It involves opening up the process of budget-making to a wider group of stakeholders; it calls for a re-prioritisation of equality issues; it necessitates the matching of policy commitments with resource allocation; it insists on the acknowl-

edgement of the care economy and a transformation in the way in which national budgets are formulated and implemented.

It is important to reckon with the ambitious nature of the project at the outset. Gender budgeting does require work. Some who advocate for gender budgeting would like to put out the message that no great demands on the workload of officials will ensue. However, just as gender mainstreaming is posited as a transformative undertaking, so it is with gender budgeting. So, it is with any organisational change plan and the realisation of gender budgeting is reliant on organisational change that results in better policy and budget outcomes to promote gender equality and the empowerment of women.

Content of handbook

How to do gender budgeting

The core of this handbook is *How to do gender budgeting*, page 10. The section begins with laying out the pre-conditions fundamental to the implementation of gender budgeting. Taken together, they describe the environment necessary to progressing gender budgeting beyond an analytic exercise toward effecting policy action.

This section then goes on to discuss a three-stage process in the mainstreaming of gender budgeting:

- beginning with analysis,
- moving onto restructuring budgets to achieve gender equality outcomes,
- to working systematically to embed gender within all budgetary processes.

The "How-to" section also deals with the specific tools, methodologies, approaches. In reviewing the recent practice across Europe, it was observed that there are many similarities in terms of approach and tools that have been modified to local circumstances and starting points. This handbook seeks to present a synthesis of these, as well as a number of discrete models and frameworks. Taken together, these cover all three stages; so

that there are tools/methodologies of analysis; methodologies/frameworks to bring budgets in line with gender equality objectives; and methodologies/approaches with which to mainstream gender into all budgetary processes.

All the contents of the "How-to" section should be seen as a total package, or programme of work; each stage linked to the others, with work in all three contributing to and strengthening each other and the process as a whole.

Also in this section, as elsewhere in the handbook, are specific examples from across Europe.

Gender budgeting at different levels

The next section discusses gender budgeting at different levels within government, or at different points along the line of spend. The intention is to explore what work is possible at these levels, primarily by giving examples of what has been done at the various levels. It should be noted that there is little focus on gender budgeting as it applies to the revenue side of the budget, beyond reference to examples.

The role of civil society

Civil society plays a number of roles in relation to gender budgeting – as experts, as advocates, and monitors, as practitioners, as partners. The models of organisation civil society groups have adopted vary, as do their strategies and their level of involvement with government. In addition to a general discussion, this section profiles some of the groups in Europe.

How to do gender budgeting

Introduction

The brief for this publication was to draft a simple, practical guide for the implementation of gender budgeting. It must be said at the outset that gender budgeting is no simple matter, nor is there one universally applicable tool. Preparation for this publication has revealed that similar approaches are being used in a number of initiatives, particularly in the area of analysis. What emerges from the literature is that what is most needed is the preparedness to develop a methodology, based on a commitment to promote gender equality, rather than seeking for the elusive one-fits-all tool.

The handbook presents the work of gender budgeting as being made up of three elements:

- The first is a set of prerequisites fundamental to sustained gender equality work.
- The second covers the three stages by which gender budgeting is mainstreamed.
- Thirdly, a sample of the tools utilised in gender budget initiatives in Europe.

There is an inclination to move straightaway to the tools. Tools imply an ordered process, a practical exercise with beginning, middle and end, an application of a technique with defined parameters. Applying the tools, either on specific budget lines or at an aggregate level, to produce a gendered analysis is an important part of the work of

gender budgeting; and important too for raising awareness about gender. However, there are certain pre-existing conditions for the sustainability of gender budgeting. In addition there is work to be done to mainstream gender budgeting.

All three elements of the work of gender budgeting require attention on an ongoing basis. Just as national budgets are depicted as having a cyclical nature, so too is the work of gender budgeting.

Prerequisites for gender budgeting

The text in this section does not read like practical tools, and yet these elements are presented in the "How to do gender budgeting" section. Their placement here underscores a key premise or assumption underlying the handbook; that is that gender budgeting relies on foundational work. Those wishing to undertake gender budgeting require experience and understanding in dealing with issues relevant to gender equality. These foundational elements discussed here could be, and in many cases have been, dealt with in other handbooks and guidance materials.

Understanding gender

Gender inequality persists in Europe. Women continue to earn less, to be overburdened with unremunerated care work, to be subject to physical and sexual violence, to be restricted in pursuing labour market opportunities and, in many other ways, disadvantaged.

Understanding how gender inequalities arise is key to tackling its various manifestations. Knowing how gender and gender relations are constructed and perpetuated in society and in the institutions and processes of government, and that a mainstreaming approach is required if we are to redress gender inequality and work toward an equal society is a necessary starting point. Special schemes and programmes for women, while supplying a measure of relief or support in a particular area, are not adequate. An approach that views women as problematic when it comes to government policy, where success

is measured by the number of women accommodated through these special programmes, is fundamentally flawed.

In the context of gender budgeting, where the focus is on the budget as an instrument of macroeconomic policy, understanding the role of women in the unpaid care economy and the relationship of the care economy to the market economy is fundamental to appropriate reformulation of policies and budget lines.

Learning from gender budget initiatives underscores the fact that lack of awareness of the disadvantages faced by women is still a problem when it comes to government responses. GenderAlp, a transnational gender budget initiative identifies this as "one of the most demanding tasks and challenges", while the initiative in the City of Munich report a lack of skills in analysing the effect of services on specific target groups.

Political commitment

Since the Beijing Conference in 1995 gender mainstreaming has been adopted almost universally as the strategy by which gender equality is to be pursued. Signing up to a strategy is just the first level of political commitment. The policy is rendered impotent unless there is deliberate and systematic follow-through. Genuine political commitment is demonstrated by political leadership and oversight, which in turn means setting the vision and ensuring the commitment to gender equality stays on the long-term agenda. What is needed is political will articulated in clearly defined gender equality objectives and translated into achievable targets.

This imperative is borne out in the experiences of a number of countries. The Ministry of Equality in Spain reports that "over and above good intentions, implementing gender budgets is impossible without top-level political efforts." In Austria, Dr Elfriede Fritz of the Federal Ministry of Finance writes about having in place the legal basis for gender budgeting "but the implementation needs political will".

Bureaucratic commitment

Within the structure of government departments and agencies, operational responsibility lies with civil servants at various levels of seniority. In an environment of heavy workloads and pressing deadlines, priorities have to be made. Gender equality is not considered to be part of the core work, but rather as one of a number of cross cutting themes and, therefore, additional work.

A report from Sweden notes the difficulty in persuading managers and officials to see the point in mainstreaming perspectives of various kinds into what they regard as their core activity. When gender co-ordinators are brought in or when a training on gender is organised, there is an attempt to sell gender mainstreaming in terms of adding efficiency and effectiveness and allowing for more targeted outcomes. Commitment and leadership is required to change the perspective to recognise that gender mainstreaming is in fact core to all activity. Norway's report on its gender budget work as part of the Nordic project concludes in this respect that with the subordinate agencies work on gender equality "must be mandated and consistently communicated in the management dialogue".

Operational translation of government gender equality policy

It is important that the national gender equality policy be translated to accommodate the specific operation of each government department and agency. The degree to which a state's gender equality policy is made operational can be measured by whether an implementation strategy is in place with benchmarks, targets and indicators so as to track progress.

Objectives set at national level need to be localised. How can government agencies contribute to gender equality objectives if those objectives are articulated only at a global level? In the Irish gender budgeting initiative, it was observed how Ireland's economic policy was translated in detail into the operation of the Roscommon County Enterprise Board, while the state's gender equality policy was not articulated at all. Similarly, setting local

benchmarks, such as the example given in the Siena gender budgeting initiative (see page 48) are more meaningful than referencing national data.

The Ladder – Procedure for Sustainable Gender Mainstreaming. JämStöd, Sweden

In a presentation to the CDEG of the Council of Europe in 2007, Ann Boman, Chairperson of JämStöd explains that "the Ladder was constructed to be a tool to show the complexity in the work of Gender Mainstreaming."

The 8 Steps of the Ladder are as follows:

- Step 1: Fundamental understanding

Staff are trained in issues related to gender and gender equality and in particular in relation to the National policy on gender equality.

- Step 2: Examine the conditions

This stage could be likened to a visioning exercise whereby staff explore the characteristics of a gender-equal organisation, looking at the benefits to the operation of the organisation and to the target groups they serve.

- Step 3: Plan and organise

This step is led by senior management by developing a strategy to include clear objectives, and appropriate checks and controls.

- Step 4: Make an inventory

This is a stock-taking exercise where the activities of the organisation and listed and decisions made as to what areas need improvement.

Step 5: Investigate and analyse

Use the results of the inventory as a basis for a gender equality analysis of the organisation's activities.

- Step 6: Formulate Goals and Measures

The organisation prepares an action plan by formulating objectives, indicators and measures for creating gender-equal activities.

- Step 7: Implement the Measures

The organisation implements the measures required to achieve gender equality in its activities.

- Step 8: Evaluate the Outcome

An evaluation process is undertaken to look at what has been achieved, what was the learning, what were the challenges, areas for improvement etc.

The complete Gender Mainstreaming Handbook is available at http://www.sweden.gov.se/sb/d/574/a/81982/

Engendering everyday processes – Gender mainstreaming as organisational change

Gender mainstreaming requires change. Change means doing things differently. In part the change involves bringing gender considerations into everyday operational processes. It also means adding new processes. This change work has been characterised as organisational change or development work. The City of Graz in Austria notes that "Above all, gender mainstreaming has to be identified as a managerial tool of organisational development … the main aim (of which) is to change the structures and processes within the organisation."

Sweden and Norway are very strong in presenting gender mainstreaming and gender budgeting as organisational development work. In Sweden, a gender mainstreaming support committee (JämStöd) devised a complete system of tools and methods – "The Ladder" – on the premise that gender mainstreaming requires organisational development work (see page 14). The JämStöd's chairperson notes where a systematic approach has not been adopted, gender mainstreaming does not become rooted.

Establishing data requirements and systems

Significant deficiencies in relation to data collection and management continue to hamper gender-sensitive analysis. Even the most straightforward exercise of recording the sex of beneficiaries of government services is, in some instances, not done. This failure is often because the need for sex-disaggregation is not recognised outside national statistics offices.

But engendering data is more than collecting sex-disaggregated data. It is often difficult, for example, to determine from employment and labour force statistics the nature and quality of employment and where inequalities are likely to exist. This kind of analysis requires statistics in relation to access, work segregation, types of contracts, wages, flexibility of work time, etc. The ILO has highlighted the lack of statistics on women in enterprise.

The work of statisticians and the work of policy makers remain in different domains. Collaboration is needed if statisticians are to understand the type of data policy

makers need in order to better target policies; likewise statisticians are aware of the challenges in collecting sensitive data, which the policy makers are not aware of.

In some instances, where legislation on gender mainstreaming and/or gender budgeting has been brought in, there are provisions specifying procedures for the collection of gender disaggregated data, and indeed for the exploration of the range of data required for gender-sensitive analysis.

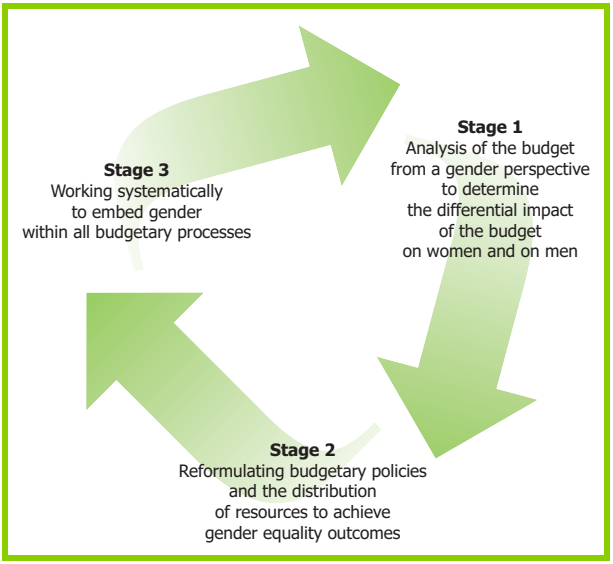
The three stages of gender budgeting

Gender budgeting has been engaged with from differing angles, within differing contexts and based on differing expectations. The resultant literature presents a range of understandings as to the nature of gender budgeting. This is to be expected given the relative newness of the enterprise and given too the relatively rapid way in which gender budgeting has been taken on. What is most important to observe is that a very significant amount of work has been done across Europe that has contributed to a momentum in this field. The time is ripe to build on this momentum, to support existing efforts and to encourage new ones and to deepen the practice of gender budgeting as a mainstreaming strategy.

So how do we "do gender budgeting?" Given the definition presented above (*What is gender budgeting?*, page 4), which positions gender budgeting as a tool/instrument of gender mainstreaming, logic suggests that gender budgeting involves three clear sets or stages of activities, as represented in the diagram below:

- Stage 1: Analysis of the budget from a gender perspective
- Stage 2: Restructuring the budget based on gender analysis
- Stage 3: Mainstreaming gender as a category of analysis in the budgetary processes

The three stages of gender budgeting



Stage 1

Stage 1 is the necessary first step; in the first instance this is useful to demonstrate that men and women are impacted by budgets and that they are impacted differently; that while economists and finance officials deal in monetised variables and financial aggregates, the end product of budgets is services, transfers and salaries targeted to ***people***. The first level of analysis is to produce a sex-disaggregated report of end users or recipients of budget programmes. Probing deeper from a gender perspective, the analysis can go on to demonstrate:

- the degree to which the budget has satisfied the needs of the recipients;
- how the gendered needs and roles of the recipients contribute to the level of satisfaction;
- the challenges and barriers faced by those in the target group who have not accessed services;
- the degree to which the budget has reduced, exacerbated or left unchanged gender inequality;

- the relationship – more often than not, the disconnect – between stated policies – particularly gender equality policies – and budgetary decisions;
- why the budget needs to take account of the differing participation rates of women and men in the care economy.

Basel-City Gender Budget Study

A study to extend and refine the methodology used in the BASS study (see page 23) was approved and financed by the Parliament of the Canton of Basel-City. The report of was published in 2003. In this instance the analysis was on the budget itself, rather than on budget cuts. The sex-disaggregated incidence analysis of the budget led to an important examination of the notion of how to measure the benefit of public spending.

Unpaid labour by residents of Basel-Stadt with and without children below age 15 in 2000 (hours per year and per working person)

Person with/without children, and type of unpaid labour		Men and women	Women	Men
		Hours per person and year		
With children below 15	Housework	1184	1738	582
	Care-giving	719	901	522
	Total	2639	2639	1103
Without children below 15	Housework	959	1130	761
	Care-giving	316	371	254
	Total	992	1167	788
Persons with children versus persons without children (=100%)	Housework	123.4	153.8	76.4
	Total	191.9	226.1	140.1

Source: Schweizerische Arbeitskrafteerhebung (SAKE) 2000 (Calculations: A. Pfeifer and M. Madoerin

The Basel analysis is one of the few gender budgeting initiatives in Europe to include an in-depth examination of the impact of budgetary decisions on unpaid labour. While all of the literature on gender budgeting points to

Unpaid labour and public expenditure in the Canton of Basel-City (2000)

		CHF (× 1 million)	CHF (× 1 million) women's unpaid labour
Service provided by household and considered as unpaid labour	Housework in the Canton of Basel-City	4238.5	2777.8
	Care-giving (within the household)	922.0	591.2
	Services provided to neighbour, friend, relatives	224.0	145.1
	Volunteer activities	295.4	99.5
	Total	5679.9	3613.7
Public Expenditure of the Canton of Basel-City	Personnel costs (hospitals)	502.0	
	Personnel costs (kindergartens, public schools, vocational counselling, further training	179.1	
	Total personnel costs (all civil servants of the Canton of Basel-City)	1637.3	
	Total	3690.8	

Source: Glichstellungsbuero, Stat. Amt und Frauenrat des Kantons Basel-Stadt (ed.) (2003): Der kleine Unterschied in den Staatsfinanzen, Geschlechterdifferenzierte Rechnungsanalysen im Kanton Basel-Stadt, page 127

the importance of taking account of this aspect, there are significant challenges in pushing through to this level of analysis. The lack of time use data is one of the challenges, as is the official blindness to what is considered to be non-market production.

The analysis began by uncovering the economic importance of unpaid labour in relation to the welfare economy and went on to explore how it is impacted by budgetary decisions. This was achieving by mapping unpaid labour with state welfare and care provision.

Stage 2

Restructuring the budget to take account of gender is the objective of Stage 2. Where analysis reveals that budget resources have not been distributed in a gender equitable way, a response from the budget is required to redress the inequity. Where the distribution of budget resources does not match the government's gender equality policies, realignment is required. Once the differential impact of the budget on women and on men is revealed, there is an obligation to incorporate gender as a category of analysis within the budgetary processes. In some instances restructuring may mean a positive action measure, a temporary additional spending line targeted specifically at a problem. However, temporary or once-off solutions do not address the fundamental finding of a gender sensitive analysis, which is that budgets are not gender neutral. Accepting the gender impact of budgets requires changing the mainstream funding line so as to more permanently correct the inequity and better target the need for which the spending line was designed.

Stage 3

Gender budgeting is not just about the content of budgets; it is also about the processes involved in budget-making. It is about how budget decisions are made, about the assumptions informing budgets; it is about who makes decisions and who influences decisions and it is about who is denied influence. The promotion of gender equality necessitates changing the structures and processes which have been shown to underpin, or (unintentionally) promote gender inequality. The system which purports to be gender neutral, but which is in fact gender blind, and in danger, therefore, of gender bias, must be transformed to become gender sensitive and gender responsive. This is the work of Stage 3; this is the work of mainstreaming and this is what is needed so that the work of Stages 1 and 2 is not lost to a one-time exercise. Mainstreaming is not a once-off exercise; mainstreaming gender budgeting requires an ongoing commitment to understanding gender, which includes analysis and consultation, and ongoing budget readjustments to take account of the changing needs of women and men, boys and girls.

Andalusia

In October 2007, the Budget Gender Impact Commission of the Autonomous Region of Andalusia published its third annual report. The lengthy and detailed document heralds two major changes in the organisation of the Region's gender budget work:

- the first is the plan to include a gender perspective in the design of the budget, rather than only at the evaluation stage;
- the second is to create a permanent secretariat to allow the Commission greater flexibility in promoting incentives, management and co-ordination.

The report also includes an outline of an advancement in the methodology, referred to as the G+ project. Key to G+ is a classification system to prioritise those budget programmes that are most relevant to advancing gender equality. Four criteria are used to select programmes that:

- have a transformative capacity
- have the capacity to impact on a large scale
- have the capacity to reduce gender inequality, and
- relate to employment in the administration of the Region.

Each programme is rated as indicated in the chart below:

G+ Scale

	Gender sensitivity	
Relevance	Yes	No
Low	g1 Programmes affecting people of a basically internal or instrumental nature	g1 Programmes that have no direct effect on persons and with a low or inexistent indirect effect
Medium	G Low impact programmes, of limited transformative capacity or reduced functional relevance	
High	G+ Programmes of major interest due to their transformative capacity, impact and recognised functional relevance	

The scoring process is to be accomplished through a participative process involving input from all administrative centres on all budgetary items, objective information on populations served and academic input. This step is followed by the identification of indicators, the commissioning of studies, definition of strategic objectives and actions and the development of an evaluation and monitoring system.

Andalusia

By introducing the improved methodology, and new organisational arrangements to support it, the goal is to move progressively toward a system of analysis which has the potential of being standardised within the day-day-day operations of each agency, is based on clear and simple criteria, while remaining flexible and open to the specific analytical needs of each of the centres.

In spelling out the elements of the management and co-ordination structure, the project is characterised as involving "a break from traditional routines and the incorporation of new habits and values". The detail covers discussion of:

- new learning processes;
- changing values, priorities and stereotypes;
- accessible technical assistance;
- an internal awareness campaign;
- training, and
- working toward short-term results to reinforce the dynamic of change.

Overall, it reads as a handbook for changing the mainstream, for engendering all the everyday systems and processes – and not simply for the integration of a gender perspective. The change process articulated seems predicated on the recognition of the inherent limitations in the current processes to deal with gender disparities and difference.

There is, however, one vital missing element and that is consultation with service users, with women. There is the facility for the creation of a think-tank of gender experts and the Women's Institute is part of the Commission. Nevertheless, the absence of mechanisms to engage with users, to consult with women is striking. The failure of gender mainstreaming processes to open up the space for women's voice has been well noted. On any level, the lack of mechanisms to directly measure user response is not consistent with good governance; in the area of gender mainstreaming the participation of women is an objective as well as a necessary component.

Also noteworthy in the organisation of the gender budget initiative is the composition of Budget Gender Impact Commission and its position within the Administration. All representatives are required to be civil servants and the Commission is housed within and Chaired by the Regional Ministry of Economy and Finance. The claim is made that because of its placement in the department that has "the highest responsibility for negotiating, assigning and monitoring budget policies as a whole" this will ensure optimum oversight.

Tools for gender budgeting

Gender-sensitive analysis of public expenditure

The analysis of public expenditure from a gender perspective is the first practical exercise when undertaking gender budgeting. Knowing how many women and girls, men and boys are in receipt of public money is the first

step toward realising that public budgets merit a gender-sensitive approach. Alongside data which reveals the distribution of public spending between the sexes, the analysis must include information which demonstrates how gender determines needs. This information will be specific to the sector under analysis and to geographical location, among other variables. What is presented below illustrates how to move from the most basic analysis through to integrating gender as a permanent category of analysis.

The BASS Study, Switzerland

The gender budgeting initiative in Switzerland that has gained most attention is referred to as the BASS study, published in 1996. Its objective was to carry out an analysis to determine whether women were impacted more negatively when cuts in public expenditure where enacted. Commissioned jointly by The Swiss Public Service Union's women members (VPOD-Frauen), the Swiss Conference of Gender Equality Delegates and the Public Services Federation, the study was carried out by Swiss Centre for Labour and Social Policy Issues (BASS) and compared trends in public spending over a period of ten years, from 1984 to 1994.

Three criteria were selected to inform the focus of the analysis:

- Benefit derived from public spending
  - Functional classification of expenditure categorised as to their assumed impact on women and girls and men and boys: i) gender-neutral; ii) mostly favouring women and girls; and iii) most favouring men and boys
  - Totals calculated in each of the three categories for each year
  - Comparative analysis to determine trends in differential impact over 10 years
- Differential impact on employment of women and men
  - Differentiated impact on employment of women and men within the civil service

- Differentiated impact on employment of women and men related to government procurement

- Impact on unpaid work

- All lines of expenditure classified as to their assumed, or where possible attributed, impact on unpaid labour

- 0 indicated no impact on the unpaid labour of women; X indicated impact on women's unpaid labour.

The analysis revealed a very unequal distribution of public spending on men and women at various levels.

It is important to bear in mind that this study set out to answer questions in relation to the impact of spending cuts on women. Specifically it asked if savings in public spending were made at the expense of women. It did not look at the differentiated impact of public spending on women and men. While the method, therefore, may only have limited relevance for gender mainstreaming (Madoerin 2007), it does provide analysis of the macro- and meso-economic impact of public expenditure on relations between women and men.

This was an "outside" government initiative that used information readily available to the public. As such it represents a model for the amassing and analysis of information for the purposes of lobbying. Considerable challenges were encountered in relation to availability of data. The study is also important for its focus on the impact on employment through government procurement, an important dimension "given the outsourcing and privatisation of public services." (Madoerin 2007).

Basic approach – benefit incidence analysis

The procedure outlined below represents a benefit incidence analysis, a basic quantitative analytic tool. Many of the gender budget initiatives carried out across Europe during the past decade have utilised this approach, modified to suit local circumstances and starting points. At its most basic level it is a simple calculation to find out the unit cost.

Methodology applied in the BASS Study for gender-specific budget analysis (Bauer.Baumann 1996: 22ff)

Steps	Issues/examples
Data procurement	Functional breakdown of budgets covering several years (according to state responsibilities), e.g. general administration, public safety, education, etc.
Classification of expenditure items according to • Employment • Benefit • Unpaid female labour	• Does a state activity create more employment for men or women or equally among the sexes • Does a state activity benefit males more than females or vice versa, or do both sexes derive equal benefit? • Do measures to cut state spending result in more women engaging in unpaid labour
Calculation of differences	Comparison of the cost-cutting period with a reference period: How have the individual items developed over the comparison period in relation to overall expenditure?
Policy relevance	The aim is to have gender equality taken seriously; state funds from which men have for long derived an above average benefit must be redistributed.

Aggregate Level Benefit Incidence

In the BASS Study in Switzerland, a benefit incidence analysis was carried out on a country-wide basis using information publicly available.

Context

- Can be applied at both an aggregate level and also to a delimited budget line.
- At the aggregate level, information can be obtained from the national statistics. An example at this level might be the amount of spending on first level education over a specified period and the number of students enrolled.
- Applied to a delimited budget line, e.g., a health promotion programme, a back-to-work scheme, an initiative to encourage life-long learning, a rural transport scheme.
- At its most basic level, it is a simple calculation.
- Most often used within the context of a gender budget pilot initiative.

Objective

- To reveal how government services, and therefore government spending, benefits men and women.
- To raise awareness regarding the gender issues related to the differential impact.
- To illustrate the need for a gender-sensitive approach to budgetary decisions.

Procedure

- Determine the budgetary input (amount of money spent).
- Determine the number of beneficiaries or users.
- Determine the unit cost, i.e. cost per beneficiary.
- Disaggregate by sex, i.e. specify number of women and men who benefited from the spending.

Result

- An overview of spend by sex of beneficiary.

Comment

- The findings can reveal a disproportionate distribution of spending by sex
- The exercise points to a number of avenues of enquiry and analysis
- What further information do we need to gain a better understanding of the differential impact of spending?

Benefit incidence analysis

Applied to all the delimited budget lines that go to make up a programme, or the activity of a government department or agency, the composite findings allow a broader picture to emerge, which will in turn deepen the analysis. Further questions to explore include:

- Are imbalances in one programme offset by more equitable outcomes in an interrelated programme?
- Are additional resources needed to enable women and men to have access to a programme where their participation is disproportionately low?
- What is to be learned from those programmes that achieve a more equitable distribution between women and men?
- What is the impact on the unpaid care economy across a range of programmes?
- How might resources be better targeted to address the disproportionate burden of care on women?

Extending the analysis

To extend the analysis beyond this basic quantitative exercise, a number of areas of focus can be explored. This will mean involving other perspectives, the observations of colleagues in other departments for example,

feedback from beneficiaries and members of the public in need of services, equality activists and experts. As Elson points out, gender budgeting is about bringing together sets of knowledge and information which are not normally examined together (Elson 2002).

Knowing the target group

- What is the profile of the target group for whom the programme is planned? Can the target group be described in terms of sex, age, ethnicity/race, disability, civil status and geographic location?
- Does the profile of the beneficiary match the profile of the target group?
- If there is not a match, who in the target group is not being reached?
- Why are some members of the target group not being reached?
- What percentage of the target group has been reached through the programme?

Budget line

- Has all of the allocation for this programme been spent? If not, what is the level of the underspend?
- Has the allocation been sufficient for the size of the target group? (Look at the percentage of the target group that has been reached.)
- Has the allocation increased or decreased over a period of years?
- What is the nature of the allocation in terms of core funding, time-limited, annual, etc.
- What are the constraints attached to the funding?
- Who makes decisions re changes in the use of funding and who can influence those decisions?

Matching policy with spending

- What objectives are attached to this funding line?
- What targets and indicators are in place to measure if objectives have been met?
- How does the State's gender equality policy apply to this programme?
- Has a gender impact assessment been applied to this programme?

- Are there systems in place to monitor the gender impact of this programme?

Framework for relating budgets to gender equality (Elson, 2002)

Gender budgeting is about bringing together two sets of knowledge that have usually been kept separate: knowledge of gender inequality and knowledge of public finance and public sector programmes.

Focus	Accounting for gender	Data/information required
Inputs (money appropriated and spent as presented in the Functional or Programme Classification)	Are the inputs adequate to achieve gender equality as well as other objectives?	Sex-disaggregated data Output and impact objectives and indicators – may need improvement by identifying sources of relevant statistics Understanding of gender relations Dialogue between government officials and civil society recommended as one of the approaches to achieving understanding If the answer to the questions is NO, then changes need to be identified in all four areas to close the identified gender gaps.
Activities (services planned and delivered, e.g. health services, enterprise support, social transfers etc)	Are activities designed to be equally appropriate to women and men? Are activities adequate to achieve gender equality, as well as other objectives?	
Outputs (planned and delivered utilisation of the activities, e.g. patients treated, business supported, incomes increased, etc.)	Are outputs fairly distributed between women and men? Are the outputs adequate to achieve gender equality, as well as other objectives?	
Impacts (planned and actual achievements in relation to broader objectives, e.g. healthy people, competitive businesses, poverty reduction)	Do the impacts promote gender equality, as well as other objectives?	

Comment

- An important question at this basic stage of analysis is: Is it possible to determine if this programme has reduced gender inequality, exacerbated gender inequality or made no impact on gender inequality?
- The answers to these questions and the nature of the analysis produced will provide valuable information on:

- capacity of systems to conduct analysis
- availability of data
- quality of data in relation to disaggregation
- relationship of spending decisions and gender equality policy

- The analysis will also provide pointers as to
  - what action – in terms of training and development of systems – needs to be taken in order to improve analytic capacity, and
  - how analysis can be deepened and systematised.

Building gender expertise

Carrying out the above level of analysis is likely to produce only a limited understanding of the gender impact of the spending programme. It is likely that the answers to the set of questions under the heading Matching Policy with Spend will uncover more questions than answers. Building up an adequate level of gender expertise should become an integral part of policy making and programme planning. As such it should be a continuous process of establishing benchmarks, setting objectives, monitoring outcomes and adjusting subsequent programmes with new objectives and outcomes.

The following are suggestions as to how to begin to develop gender expertise:

- Choose an area of spend where the implications for a gender impact seem most relevant.
- What is the State's gender equality policy in this area? Are there objectives, targets, indicators attached to the policy?
- How can the State's gender equality policy be translated to this particular programme or area of spend?
- What information (government and independent research) and expertise (NGOs, gender experts/academics) is available?
- What information is available about the views of service users? Has a beneficiary assessment been carried out to determine the level of satisfaction of service users? (See Commonwealth Secretariat tools, page 35.)

Integrating gender as a category of analysis

Within the examples of gender budgeting initiatives across Europe, a mainstreaming methodology is being employed, with variations to suit local circumstances. The objective of the strategy is to integrate gender as a category of analysis in the planning of budgetary programmes. The procedure outlined below represents a synthesis of the variations in use.

Gender relevance

In Andalusia, the G+ Project has come up with a classification system to help determine the gender relevance of all budgetary spending lines. The strategy is to identify and work on programmes with the most capacity of making a significant impact on gender equality. (See page 21 for details.)

The methodology assumes a rolling-over, recurrent application; that is to say it is to be applied year-on-year in tandem with or as part of the regular budgetary planning progress. This will mean a deepening of the exercise with each application. It is likely also to involve refinements in response to findings and to other relevant developments.

As indicated elsewhere in this publication, the process should be co-ordinated by a steering group made up of relevant stakeholders.

Step 1

Review all relevant available information about the budget line/programme under consideration, including:

- Objectives as defined by the spending department
- Performance information
- Changes in spend over a period of time, and impact of changes
- Relevance to other similar programmes within the same sector/agency.

Step 2

Assemble all information on the target group, in particular from a gender perspective. Sources of information include:

- Statistical reports from national statistics office

- Independent reports from academics and NGOs focused on gender issues relevant to this target group
- Impact of this budget line/programme on unpaid labour
- Beneficiary assessments
- Official and/or independent evaluation reports, specific to the programme or related programmes
- Consultation with civil society gender expertise – consultation mechanisms should be established as a routine component of programme planning
- Gender-related challenges and barriers to accessing the programme

Step 3

Determine gender equality objectives for the programme, with reference to

- previous gender equality objectives for the specific programme, if applicable
- national gender equality objectives for this sector
- gender research and analysis specific to this sector
- knowledge acquired through Step 2 above

Step 4

Outline strategy for allocation of resources so as to achieve gender equality objectives. Attention here will be on what changes need to be made to the systems, processes, staff reporting mechanisms, decision-making structure, etc. – in other words, all of the infrastructure associated with the allocation of resources – so as to achieve gender equality objectives.

- Mechanisms for the effective working of a Gender Budgeting Co-ordination Committee
- Gender-related staff training
- Improvement on gender relevant data, including but not limited to sex disaggregated data
- Measures – supported by the budget – to address gender-related challenges to access
- Correlation of gender equality objectives with other objectives attached to budget/ line/programme, in particular to ensure no conflict exists between the two sets of objectives

- Mechanisms to feed back results and learning regarding progress toward the attainment of the political goal of gender equality to the highest level of government

Step 5

Establish gender-relevant indicators. The quality will depend to some extent on the history of working with gender-relevant indicators in this area. As mentioned in the introduction to this section, the identification of gender-relevant indicators will change over time as gender knowledge improves and as targets are met.

- Identify locally-relevant or programme-specific indicators where possible
- Focus on both qualitative as well as quantitative indicators
- In line with a mainstreaming focus, establish indicators for all stages of the process. (See Elson's Functional Framework, page 28, and Sharp's Outputs Outcomes Framework, page 43.)

Step 6

Build in monitoring and evaluation processes. It is important that all aspects of the gender budgeting mainstreaming processes are monitored and evaluated and that the learning is fed back into the process. Questions to focus on are:

- Did the changes in budget allocation result in better gender equality outcomes?
- Do further changes in budget allocation need to be made to effect better gender equality outcomes?
- Is there a need for a positive action programme to redress an immediate situation where one section of the population is experiencing a disadvantage?
- Is there a need for changes in budget allocation further up the chain of command, i.e. at a higher level of responsibility?
- How can the economic gender analysis be broadened to effect better gender equality outcomes?
- What adjustments need to be made in the infrastructure so as to mainstream gender budgeting?
- Are additional resources and training required?

The capability approach

Applying the capability approach to gender budgeting is a relatively new innovation and one which has been adopted in a number of regions, provinces and municipalities in Italy. The capability approach is a conceptual framework for evaluating how the government contributes to human well-being. The focus is on human well-being, rather than public services; on the ends rather than on the means. In this context, developing a frame of analysis begins with describing what well-being means for different people in the whole range of the functioning of their lives. Part of the appeal of this approach is that it allows public administrators to engage with their work in terms of human well-being rather than on the budgetary inputs and outputs; in this way it humanises their work. Distinguishing this approach from other gender budgeting approaches is the claim that the focus moves from the "utilisation of public resources in the cause of gender equity" to one that looks at "the level of human development that those expenditures enable women to achieve" (Addabbo, 2004).

In order to carry out a gender audit of public services using this approach, it is necessary to construct a matrix that crosses public policies and services with dimensions of gender-empowerment or capabilities. This involves translating the language associated with public service administration into that used within the conceptual framework of the capability approach. Key to this are two terms: capability and functioning. It is perhaps useful to thinking of one, i.e. capability giving potential to the other, functioning. Functioning refers to realisation, to being and doing in relation to how people want to live their lives. Capability refers to the ability to use one's resources toward the realisation of functioning.

The table on page 34 illustrates how the matrix was applied to the Modena Provincial Budget. The impact of reading the matrix, of beginning to think of the workings of the nine Departments in relation to capabilities, signals a new approach, particularly from the perspective of public administrators. Its worth noting that the matrix allows for the intersection of each department with each capability, thus pointing to a key aspect of this approach which recognises the multidimensional nature of each capability and of the requirements of "different contributions, co-operation and sharing of responsibilities among the different departments". Being educated, for example, involves transport, health, food, equality of opportunity, sport, etc., as well as schools (Addabbo, 2004).

Drawing up the list of capabilities which are to be examined in relation to the allocation of public funds, is best done on a collaborative basis, drawing on a variety of sources of data and information and on the expertise of public administrators from a range of institutions, as well as in consultation with communities. The potential of this method might be characterised as an holistic approach that involves working toward a vision of well being for communities and of investing in long-term impacts with the ability to make changes in expenditure when the realisation of a capability is not happening.

Applying the matrix to the Modena Provincial Budget

Departments	Capabilities								
	Being educated and trained	Living in healthy, secure places	Moving in the territory	Feeling secure	Having access to resources	Living a healthy life	Caring	Having leisure	Being informed
Education and training									
Environment and civil protection									
Roads, transport and buildings									
Food and agriculture									
Economic policy, human resources and equal opportunities									
Tourism, culture and sport									
Urban and territorial planning									
Labour, welfare, non-profit sector and migrants									
Budget, administration, EU, institutional affairs									

Commonwealth Secretariat tools

This set of 7 tools was formulated by Professor Diane Elson in 1999 for the Commonwealth Secretariat as part of its Gender Budget Initiative.

Web sites: http://www.thecommonwealth.org/gender/, http://www.thecommonwealth.org/.

- *Gender-Disaggregated Beneficiary Assessment of Public Service Delivery and Budget Priorities*. The assessment is developed on the basis of qualitative information obtained via opinion polls, focus groups, attitude surveys, etc asking actual or potential beneficiaries about the extent to which government policies and programmes reflect their priorities and meet their needs.
- *Gender-Disaggregated Public Expenditure Incidence Analysis*. This is a quantitative tool which measures the unit cost of public services and how public expenditure is distributed between women and men on the basis of their respective take-up of services. It involves calculating the unit cost of a service and determining how many men and how many women benefit from that service. At an aggregate level data from household surveys can be used; to obtain a more accurate picture the analysis is best done at programme level. (See *Gender budgeting at programme level*, page 49.)
- *Gender-Aware Policy Appraisal*. This is used to evaluate the policies that underline budget appropriations to identify their likely impact on women and men. It questions the assumption that budgetary policies are "gender neutral" in their effects and asks instead: "In what ways are the policies and their associated resource allocations likely to reduce or increase gender inequalities?"
- *Gender-Aware Budget Statement*. This is used to demonstrate how public expenditure as a whole, and by sectoral ministries, is expected to address issues of gender inequality. It involves the disaggregation of projected expenditure into gender-relevant categories. Conventionally public expenditure is organised by ministry and functional division, by recurrent and capital expenses and by line-items, e.g. personnel, equipment, etc. Examples of gender relevant catego-

ries are: the share of expenditure targeted explicitly to women and men to redress inequalities; share of expenditure targeted to income transfers of highest priority in reducing women's income inequality; the share of expenditure targeted for business support, the share of expenditure targeted to the national gender machinery, etc.

- *Gender-Disaggregated Analysis of the Budget on Time Use*. This tool is one way of identifying the relationship between the national budget and unpaid labour, often referred to as the care economy. The objective is to find a way to quantify unpaid labour, show the distribution between women and men and develop budgetary policies that take account of the contribution of unpaid labour to the economy. Women share a greater share of the burden of unpaid labour and are therefore restricted in the time available to them to pursue other activities, including labour market opportunities. (See the BASS study, page 25, and the Canton of Basel-Stadt study, page 18.)
- *Gender Aware Medium Term Economic Policy Framework*. Current medium term macroeconomic policy frameworks are formulated using a variety of economy-wide models, none of which take account of gender. Building in gender could be accomplished by either disaggregating variables, where possible, or by constructing new models that are gender sensitive.
- *Gender-Disaggregated Public Revenue Incidence Analysis*. This examines both direct and indirect forms of taxation in order to calculate how much taxation is paid by different categories of individuals or households.

Gender budgeting at different levels

In this section we look at a sample of the different types of gender budgeting work that has been undertaken throughout Europe in the last decade. The examples presented are organised as follows:

- Central Government Level
- Sectoral/departmental Level
- Regional/Local Government Level
- Programme Level

Central government level

Mainstreaming a gender perspective into national budgets is of course the goal of gender budgeting. This means raising public revenue and allocating public resources in a manner consistent with promoting gender equality.

At this level critical political budgetary decisions are made that dictate the distribution of public funds across a range of competing priorities. When it comes to budgetary decisions aimed at promoting gender equality, in general attention is paid to areas such as family tax credits, allocations for the provision of childcare, increases in social welfare benefits, employment and labour market schemes, additional programmes targeted at women's and men's health, etc. It is likely that all available funding is put into one basket, with responsibility resting with one government department.

Some of the ways in which gender budgeting can be initiated and supported at this level include:

- Putting gender budgeting on a legislative basis
- Linking gender budgeting with budget reform processes
- Commissioning costing exercises
- Establishing a women's budget statement

Putting gender budgeting on a legislative basis

Putting gender budgeting on a legislative basis is one option at the central government level. The degree of commitment attached to such an approach, and the subsequent capacity for effective implementation will depend on the specificity of the legislation. Examples of such specificity include:

- elements of an operational framework which assigns supervisory responsibility and aspects of accountability and monitoring;
- the provision for data collection and management systems to be brought into line with gender mainstreaming;
- ensuring that revenue-raising measures are scrutinised for gender;
- the requirement that progress be reported annually and included in the official budget documents.

The requirement to adopt a gender-sensitive approach to budgets has been enshrined in legislation in Austria, Belgium and Spain. Below is a brief outline of the law in each country.

Austria

Gender equality is well anchored in Austrian legislation: Article 7 of the Federal Constitution obliges the Federal Government, the Provinces and the local authorities to ensure the equal treatment of women and men. A number of gender budget initiatives have been carried out in Austria, at national, provincial and local levels.* Together they represent a bank of experience in this area.

* For more information go to http://www.imag-gendermainstreaming.at/.

The most recent amendment to the Federal Constitution (Article 13 (3), January 2008) obliges government entities at all levels to aim at gender equality in the context of budgetary management. The 2009 federal budget will introduce a gender component based on that article. According to Dr Elfriede Fritz of the Federal Ministry of Finance in Austria: "We now have a very good legal basis for gender budgeting in the Federal Constitution but the implementation needs political will, understanding and co-operation of the experts in different fields on different levels."

It is important to note that the legislation providing for gender budgeting in Austria has been introduced in the context of reform of budgetary law. Within the framework of performance-based budgeting, the objective of gender equality is to stand alongside those of transparency, efficiency and accountability when it comes to the management of public resources in the production of public services. This means that gender equality is placed at "the same legal level as the objective of macroeconomic balance and sustainable finances." (Klatzer, 2008) The new regime of performance based budgeting, with its focus on the objective of gender equality is to be in place by 2013.

Belgium

During its tenure as President of the European Union in 2001, Belgium, in conjunction with the OECD, UNIFEM and the Nordic Council of Ministers held a high level conference titled, *Strengthening economic and financial governance: toward gender-responsive budgeting*. The conference gave rise to a number of new gender budget initiatives throughout Europe, including one in Belgium. The objective of the Belgian initiative was to explore the feasibility of applying gender budgeting within Belgian federal government services and its activities.

Ultimately, the Gender Mainstreaming Act was introduced in Belgium in 2007, thus paving the way for system-wide gender budgeting. Among the provisions of the law, each government department is to detail its

spending on actions targeted to achieve equality between women and men. This department-level gender note is to be attached to the draft budget which is presented to the department of finance and ultimately to be attached in a gender note to the Federal budget.

The law calls for the drafting of strategic gender equality objectives and the selection of priority actions at the beginning of the term of government. It also compels government departments to apply a gender mainstreaming approach in the award of government contracts.

While the budget circular letter for 2009 speaks of the principle of gender budgeting and its legal obligation, required activities are limited to training and sensitisation for the relevant officials. It is expected that the full gender analysis will be carried out by every government department in 2009, and fed into the gender note for the 2010 budget.

In Belgium responsibility goes to the Institute for Equality of Women and Men to guide and support the implementation of the law. Its work, which is well underway, includes the design and delivery of training, the drafting of handbooks and checklists, and the development of tools and methods. An important management structure named in the legislation is the Interdepartmental Co-ordination Group, composed of senior staff from each ministry; the Institute is also represented on this Group and will act as Secretariat.

With regard to data and indicators, the law calls for the development of sex-disaggregated statistics in all areas as well as gender indicators. The format and content of the impact evaluation report, called the "gender test" is to be approved by government.

Spain

While gender budgets have some legislative basis in Spain, it is not yet sufficiently developed. Article 15 of the Constitutional Act 3/2007 that deals with effective gender equality measures states that governments shall actively integrate the principle of equality in adopting and imple-

menting their legislation, in defining budgeting public policies in all spheres and in carrying out all of their activities as a whole. An order of April 2007, which lays down the regulations for the preparation of the 2008 General State Budget, establishes that the functions of the Programme Analysis Committees include "analysing the impact of expenditure programmes in the area of gender equality". However, in order to fully implement this, more explicit legal regulation is required.

It is most developed in the approval by the Council of Ministers in March 2005 of the Plan for Gender Equality (Order APU/526/2005). Among the measures adopted in this order include a number relating to the statistical and information systems to assist with the application of the gender equality policies in the area of fiscal and budgetary policy. The provision specifies new sex disaggregated indicators for budgetary programmes, the review and application of the gender component in the standardised self-assessment models for taxes and charges and fees for public services and, importantly, a review of statistics to determine what indicators should be disaggregated by sex.

In Spain, while the current legislative position is not sufficiently strong, there are significant provisions in relation to data, as detailed above. At the recommendation of the Women's Institute, the Statistics Commission created by the Ministry of Social Affairs, the gender perspective was given priority and in the process contributed to awareness raising in this area. Based on this initiative, the Equality Observatory decided to create a new statistics group whose brief it is to explore how current statistics need to be modified beyond merely disaggregating them by sex. This is a potentially very important advancement, which acknowledges the complexity of data systems to adequately reveal gender dimensions.

In Andalusia, legislation enacted in December 2003 relates to the application of gender impact assessments on all bills and regulations. With respect to the Autonomous Community Budget, the legislation allows for the setting up of a new Committee attached to the Ministry of Economy and Finance to work with the participation of the Andalusian Women's Institute in the preparation of an assessment of the preliminary draft budget. The Committee "shall promote and foster the preparation of preliminary drafts with a gender perspective in the different Ministries and the performance of gender audits in the Ministries, companies and agencies of the Junta de Andalucía." (Article 139, Act 18/2003)

Linking gender budgeting with budget reform processes

Governments around the world are reforming their budgetary processes, moving more and more toward some form of performance based budgeting (Sharp, 2003). As systems and processes are overhauled and new data are incorporated into the new models, there is an opportunity for the inclusion of gender considerations. As noted above, Austria is incorporating gender budgeting into its new performance based approach to budgeting due to be brought into operation by 2013.

The City of Munich is another example, where work began in 2006 to look at how data on services can be linked to budget planning in a meaningful way. This is happening within the context of New Public Management Reform and the new municipal accounting system. There is a commitment to make gender mainstreaming and gender budgeting an integral part of the process from the beginning. Training programmes underway focus on target group analysis, evaluation and interpretation of statistical data and survey results and on the construction of performance indicators. Gender is to be addressed in all of these subject areas.

In Budgeting for Equity, Rhonda Sharp explores the opportunities for gender budgeting within the framework of performance-based budgeting (see page 43 for more details).

Costing exercises

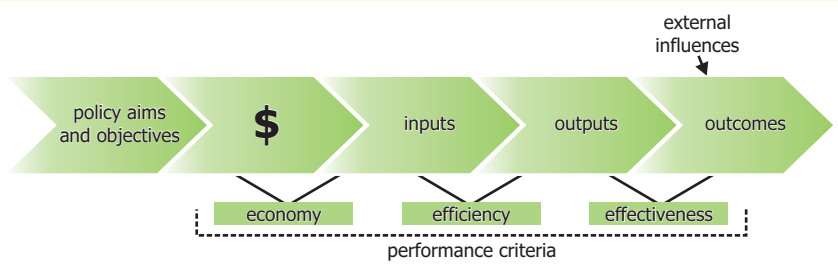
Costing exercises represent a useful tool when it comes to budget preparation and also in determining whether budget allocations are adequate to achieve the objectives of individual budget lines. There is a number of ways in which this tool could be designed. It is one thing,

Gender budgeting within the framework of output and outcomes budgeting (Sharp 2003)

Motivated by considerations of transparency and efficiency, more and more countries are moving toward performance oriented budgeting. This trend away from line item budgeting has resulted in a number of variations, including activity-based budgeting, programme budgeting, outputs and outcomes budgeting. Broadly speaking the approach involves the incorporation of performance information in the budget process, thus seeking to influence budget decisions.

The diagram below illustrates how the "3Es" performance criteria are applied within the conventional framework of outputs and outcomes budgeting.

- inputs are measured according to issues related to economy
- outputs are measured according their efficiency, and
- the performance of outcomes is measured in relation to their effectiveness.



In Budgeting For Equity, Sharp explores the potential within this framework for the introduction of gender budgeting and points to three dimensions to the task:

- the inclusion of gender disaggregated measures of input, outputs and outcomes
- the addition of equity as a performance indicator – that is a fourth "E" added to the existing concerns of economy, efficiency and effectiveness
- a radical critique of conventional output and outcomes budgeting to allow for performance indicators capable of tracking progress toward gender equality

The addition of the fourth "E" presents challenges, in particular because the measurement of the existing "3Es" is done on a ratio function, that is economy of inputs refers to the minimum cost; efficiency refers to ratio of inputs to outputs; and effectiveness refers to ratio of outputs to outcomes. Nevertheless Sharp presents concrete examples of how equity indicators can be added at all three stages of budget activity.

for example, to know that if X number of people were served through a particular budget line, and if the population has grown by Y% and the cost of the service has increased by Z% then it is a relative simple exercise to determine what needs to be budgeted to continue to provide the service.

Using a costing exercise in the context of addressing equality requires a more complex analytic framework. Considering, for example, what is the cost of adequately addressing domestic violence, of ensuring men avail of cancer screening services, of providing accessible education for all – these costing exercises require a broader range of information. In the context of overseas development work, examples of costing exercises undertaken include those to determine the cost of implementing the Millennium Development Goals, to provide services for those at risk of HIV and AIDS, and to address the needs of displaced populations.

In Europe, costing exercises have been employed by civil society groups and the results used as an advocacy tool. Very often costing exercises form the basis of the traditional response to the budget made by social partner organisations and other civil society groups. Standardising and correlating the types of information used by different stakeholders can prove challenging. Utilising a breadth of expertise is important in order to establish credibility with government departments.

Establishing a women's budget statement

The Women's Budget Statements produced at various levels of government in Australia during the 1980s and 1990s represent the first gender budget initiatives undertaken. Since then, this model has been used in other countries. In France, le Jaune budgétaire was introduced in 2000 and is an annex to the annual budget which presents an analysis of the impact of the budget on men and on women, and in Belgium the "gender note" which the new legislation specifies is a form of a women's budget statement. The manner in which these statements are drafted, the degree of detail included and the data sources used varies.

Responsibility is with government departments to provide information on a sectoral level. This is an opportunity for government departments to strategically examine their capacity and work toward system-wide gender-responsiveness. Involving subordinate agencies

in developing the impact statement allows for a more accurate picture of outputs and outcomes; it also encourages and facilitates a system-wide involvement.

Tool No. 4 in the group of Commonwealth Secretariat tools (see page 35) identifies gender relevant categories which should be readily accessible within the relevant ministries' budget lines. The reports to the United Nations on progress on the Beijing Platform for Action, regularly list all government activities targeted at women. Identifying the source of funding for these measures is also useful in terms of how secure and permanent the funding is. Many women-targeted programmes are funded through funds from the European Union, which may be time-limited.

The goal should be to improve the quality of analysis year on year, which would necessarily involve sourcing feedback from beneficiaries and analysis from independent experts and equality advocates.

Gender budgeting at sectoral/departmental level

The work of mainstreaming

It is at this level where most of the work of mainstreaming gender budgeting will take place – the stage below where the political budgetary decisions have been made and the stage above where the gender analysis of spend is most easily carried out. This is a vital hub for the work of gender budgeting – there is a line of responsibility and power in both directions. From this level influence can be brought to bear on the annual budget decisions taken by the Department of Finance. In the other direction, government departments exercise oversight on their subordinate agencies and are able, therefore, to initiate, support and co-ordinate gender budgeting across the entire scope of their spending authority.

The majority of work on gender budgeting has taken place at programme level, or at regional/local government level, often within the agencies subordinate to government departments. The findings and the learning

from these pilot initiatives need to be communicated up the line in order to effect change at a systemic level. If government departments do not have the capacity to capture and act on the findings, if the systems are not in place, and if they are not able to provide support down the line, then there is the danger that the work on gender budgeting is not taken beyond the programme stage.

Work at this level, if it is to be sustained, that is mainstreamed, should have a focus on organisational development change, from the perspective of engendering the work of the department. As detailed above (*How to do gender budgeting*, page 10 *ff*), this means looking at systems and processes, at roles and responsibilities, at data deficiencies and requirements, at the translation of national-level gender equality objectives, at building gender knowledge and capacity – in short at the entire infrastructure required for mainstreaming gender budgeting.

Gender audit

A good beginning is to assess the gender-preparedness of both staff and systems. A departmental wide gender audit will reveal areas of work that need to be undertaken, as well as serving to raise awareness on gender issues. Examining how the government's gender equality policy is translated at departmental level would be a good starting point:

- Is the policy articulated in terms of objectives at this level?
- Are there targets attached to the objectives?
- Is progress monitored?
- Is the policy communicated throughout the departments?
- How is the policy communicated to subordinate agencies?
- In short what mechanisms are in place to operationalise – make relevant – the national gender equality policy?

Matching policy with spend

Within the audit process, it is useful to explore the relationship between budgetary decisions and policy/programme decisions. As discussed earlier in this publication, gender budgeting is often seen as a way to bridge the gap between these two domains to ensure that resource allocation matches policy objectives and is adequate for the delivery of programmes. Involving policy and service delivery personnel in decisions about resource allocation is part of a mainstreaming process.

In Italy, where there has not yet been an initiative at national level, there is a network that brings together 12 provinces and 9 municipalities (as of 2006) to share the learning and promote the practice of gender budgeting.

Gender budgeting at regional/local government level

The organisation of decentralisation of government varies considerable across Europe. The type and extent of powers devolved to regional and local level, particularly in the area of fiscal policy, will impact on the capacity to adopt a gender budgeting approach. In the area of reform of public finance, decentralisation is seen to offer opportunities for greater transparency as well as the potential for enabling more direct participation at local levels. Regional and local government can respond better when it comes to public policy and service delivery. On the negative side, local governments are often hampered by scarce resources and the pressing priority of poverty.

Experimentation with gender budgeting has proliferated at regional and local levels in several European countries. There is a wealth of learning from a range of initiatives, which it is not within the scope of this publication to cover, but which merits comparative study and wider dissemination. An international conference, organised jointly by Bilbao Municipal Government and Biscay Regional Government, with the collaboration of the European Gender Budgeting Network, in June 2008 is an example of how European-wide practice can be shared (http://www.generoypresupuestos.net/). The Network of

The network approach in Siena

This is one of the first Gender Audit (the term Gender Audit is used in Italy when speaking of Gender Budgeting) exercises in Europe involving small communities. Eight Comuni (a Comune is the smallest administrative unit in Italy), participated. It was an "inside" government initiative – that is to say there was no civil society involvement – facilitated by three academic experts.

The methodology, similar to previous Gender Audit exercises, was as follows:

- The development of a list of quantitative and qualitative indicators to assess equity and effectiveness from a gender perspective;
- Comparison of indicators against benchmarks;
- Analysis of related expenditure when unsatisfactory performance was signalled.

Of particular interest in this example is the network approach that was adopted. Linking communities together was an attempt to addresses some of the difficulties experienced in previous Gender Audit projects. A work-group, made up of one person from each of the Comuni and facilitated by the experts, attended a series of five meetings. Each meeting was based on a topic; the experts proposed work and family reconciliation (one on child care and one on elder care) and gender empowerment as topics; and the officials from the Comuni added immigration as a topic.

Each meeting began with an input from the experts. These sessions proved extremely valuable in terms of raising awareness and building the knowledge base in relation to gender issues. Also at each meeting, participants where given a questionnaire – seeking both quantitative and qualitative information on local services – which the participants returned at the next meeting.

The most important part of the exercise was the comparative analysis based on the information amassed from all the Comuni. Key to this was the capacity to develop a local benchmark by which to measure the performance of the administrations. The experts commented on the need in other projects to look to a national or international benchmark, while the value of a local one was much more meaningful. For example, to observe the 21 point spread in the % of children offered a place in crèche in the Comuni has a greater impact on administrators than knowing how Denmark performs in this regard.

Comparison also allows for the development of checklists about the quality of services. That one Comune provides a service not available in another calls for an explanation, which means more transparency about the choices made by administrations. In the expert input on the topic of immigration, the experts were able to refer to recent research which suggested that, broadly speaking, immigrant women fell into 2 categories and therefore had different needs. For one group it was the need to integrate, while the other group wanted to stay in touch with family in the home country and save as much as possible. With this information administrators were able to brainstorm on solutions which became the basis of a reference for dealing with the issue.

Challenges

- Accessing data that had local relevance
- National Statistics do not provide data at micro-level
- Availability and quality of regional data variable

Local and Regional Gender Budget initiatives in Spain is another example. These networking opportunities are important for practitioners both inside and outside government, and integral to the overall work of mainstreaming gender budgeting.

Gender budgeting at programme level

It is at this level, that is to say when the focus is on the resource allocation to a particular programme or scheme, that the task of analysing from a gender perspective is perhaps the simplest. In the planning of the programme, the characteristics of the target group should have been documented. Likewise, one would expect the basic characteristics of the beneficiaries to be recorded. Nevertheless, lack of sex disaggregated data can make it impossible to carry out a benefit incidence analysis. In one example of a small enterprise support scheme where it was not possible to determine how many female-headed companies and how many male-headed companies were supported through the scheme, information from an evaluation of the scheme provided a partial picture. This, however, proved unsatisfactory. A positive output of this gender budget initiative was that systems were put in place to capture this data for all future projects.

Very often the focus of analysis at programme level is to assess the degree to which gender equality objectives are articulated for the programme and the extent to which those objectives are achieved. To do this it is important to have as much information about the target group as possible. So, for example if the programme is targeted at the young unemployed and is being delivered at a local level, building a demographic profile of young unemployed people for each local area will be necessary. Beyond data on sex, age, educational status, etc., knowing about disabilities, ethnicity, language can point to potential barriers to access that need to be addressed.

In selecting which programmes to make the subject of gender budget analysis, one strategy is to determine the gender relevance of a set of programmes and to rate them according to priority, i.e. to choose those which have the most potential of making a positive difference in terms of gender equality. While there is clearly merit to this approach, it is also to be acknowledged that gender budgeting affords the opportunity for all public sector programmes to achieve better outcomes, and to contribute to gender equality outcomes when targeted from a gender perspective.

A clearer picture of the true impact in relation to gender equality will become available through a comparative analysis with other inter-connected programmes. This kind of comparative analysis may be possible within an agency that has responsibility for a number of programmes. Extending the comparative analysis to the sectoral and inter-sectoral level will allow for a broader picture to be developed, for the identification of successes and for gaps, and, where necessary for the redistribution of resources across the sectors.

It is of paramount importance that those responsible for finances and those responsible for service/programme delivery work together to develop a model of sharing responsibility in the delivering of gender equality objectives. There may be constraints in relation to making changes in resource allocation in response to gender-sensitive analysis, and the system of decision-making needs to be made adaptive in the interest of improved outcomes.

Beneficiary assessments are a useful instrument at this level as is consultation with the broader target group. Constantly building and expanding the profile of target groups, with a focus on their gendered needs, will enable a constant refinement of objectives.

GenderAlp

GenderAlp is a transnational project under the EU Interreg Programme bringing together 12 partner cities and regions from Austria, Italy, Germany, France and Slovenia, plus 12 cities and regions with observer status, focusing on the theme of applying a gender sensitive approach to spatial planning and public budgets. Chief among its objectives was to promote gender budgeting in order to implement gender mainstreaming. The project was targeted at public representatives and administration at local, regional and national level with the goal of generating a knowledge base and range of tools and methodology. (Go to www.genderalp.com for full details)

Among the projects undertaken by GenderAlp was one involving Genoa, Munich, Upper Austria, Monferrato Roero and Salzburg. The aim was to develop a methodology for a gender sensitive analysis. The project began by identifying two main questions:

- What are the needs of female and male citizens?
- In what way does the administration meet the needs of women and men through:
  - Political choices
  - Commitments undertaken within the budget
  - Service Offered

In order to build a socio-economic profile of the population, four generational age categories were established:

- Child and adolescence care – 0-19
- Reconciliation of family and work 20-59
- Care and support 60-79
- Care for elderly

With a schema in place for context analysis of the population, the next element of the methodology was to establish indicators in relation to:

- Direct Gender Issues
- Indirect Gender Issues
- Environmental Gender Issues

Within the context of a transnational project, a challenge was to find a common layout for the gender statistics.

A gender budget pilot initiative

Much of the work on gender budgeting to date has been carried out through pilot projects; in some instances initiated by civil society groups, and in others by government departments or agencies. In the case of the latter, the project is often commissioned at the instigation of civil society. The most common characteristic of these exercises is a gender-sensitive analysis of expenditure.

A gender budget pilot initiative provides an opportunity to become familiar with the potential of a gender sensitive approach; this is particularly the case with administrators who either do not consider gender to be a issue in their area of work or who hold to the position that the impact of the budget is gender neutral. The pilot becomes, therefore, important for raising awareness and for stimulating a re-examination of assumptions, which in turn is an important starting point for the work toward mainstreaming.

The scope, the quality of analysis, the degree of learning, the follow-through is dependent on the level of political commitment and the attendant resources to the project. Many pilot studies, while yielding important findings and stimulating a new focus, are not carried forward. This can often mean that the learning is lost, or worse, that instead of progressing toward gender mainstreaming, the lost opportunity can represent a step backward.

High-level support for a pilot initiative is vital. As many pilot initiatives are conducted at programme level, support at departmental level may not be considered necessary. However, if departmental support is in place from the beginning, the opportunities to disseminate the findings and to secure follow-through are more secure. Likewise, if a government department is called upon to initiate or support a pilot project, then some degree of consideration is likely to ensue, which itself is useful.

Planning is everything, and planning for everything at the outset is important. Here are some aspects to plan for:

- Plan so as to capture, assimilate and disseminate the learning. The pilot will yield an array of information on gender that needs to be fed back through the system. Consider how the pilot is to be documented and what the channels for feed back are all the way up through the system.
- Choose strategically the area for analysis so as to yield learning that will add new insights, that is pertinent, perhaps a gender equality priority and which has the capacity to be acted on in a relatively straightforward manner. There is a tendency to choose an area where the relevance to gender is most apparent. There is, however, merit in choosing an area where the relevance is not so apparent and by so doing expanding gender knowledge.
- Planning for follow-through from the outset, will ensure that the pilot will have continuity and therefore capacity to contribute to mainstreaming.
- Funding should be allocated to the pilot to ensure adequate resources. Gender expertise should be engaged to support and guide the analysis and this need to be resourced.
- In addition to high-level support, staff should be tasked with overseeing the pilot, which in turn is likely to entail staff training or mentoring to equip them appropriately.
- Involve a range of staff, representing as many facets of the organisation as possible including from budget area, from policy, from corporate affairs, from systems and IT, from service delivery, from evaluation, etc. If the mainstream is to be changed then all elements must know their role and how they need to accommodate the change. Engaging all elements from the beginning will better facilitate the change, as well as bringing a perspective from their particular expertise.
- Involve civil society. Gender budgeting is about the democratisation of governance, about increasing the participation of service users, and in relation to gender equality goals, about increasing the

participation of women. The involvement of civil society in a gender budget pilot initiative can take a number of forms: seeking the expert input from representative women's groups; conducting a focus group with women directly affected by the budget line/programme under analysis; consultation with academic gender experts; establishing mechanisms to seek the input of a civil society gender budget group.

The role of civil society

Introduction

Civil society has been the driver of gender budget work in Europe. One perspective is that, across the world, gender budgets have emerged out of feminist practical politics. (Sharp & Broomhill, 2002). In the work to hold government accountability for its commitments to gender equality, civil society groups have sought to promote gender budgeting as one way of influencing macroeconomic policy from a gender perspective. Disappointed with the inadequate implementation of gender mainstreaming, many advocates and activists believe that gender budgeting has the potential to provide analysis that demands change. Acting as a bridge between policy decisions and resource allocation, gender budgeting, with its focus on following the money, can demonstrate the weakness of policy to achieve gender equality when adequate resources are not attached to the policy.

The early literature on gender budgeting discusses the mix of players involved in gender budget initiatives worldwide. Where gender budgeting has had the most impact, this has been due in part to the co-existence of a civil society working "outside" government and an "inside" set of government administrators. In many situations there has been close co-operation between the two sets of players, with exchange of expertise and experience; in other instances the outside civil society group has encouraged the work inside the administration while maintaining its independence as a monitor and critic.

Academics have had a significant role to play, both as members of civil society groups and as individual experts. They have assisted in developing modes of analysis and on providing gender expertise to administrators. The role of academics has been particularly marked in Italy, where civil society groups do not appear to be as strongly developed as in other countries in Europe. In Italy, gender budgeting was introduced via an international seminar in Rome, organised by two academics with financial support from the Special Commission for Equal Opportunities. Since most of the gender budget initiatives in Italy are conducted within government administrations, academics are engaged as consultant experts to carry out the analysis and help interpret the findings.

Looking ahead to the development and strengthening of the practice of gender budgeting, civil society practitioners, researchers and activists recognise the need for a greater understanding of how national budgets are formulated in order to better engage with budgets and with budget makers. While general information is available about the stated processes involved in the annual budgets, there is a gap in knowledge about the bureaucratic technicalities of budgets. A key dimension of budget-making relates to the political decisions taken by government. Civil society has a role in trying to influence those decisions so as to better promote gender equality. Nevertheless, when it comes to the day-to-day business of the allocation of resources, more transparency is required. Just as civil servants can benefit from the gender expertise within civil society, closer engagement between civil society and civil servants will yield benefits to all and will help to advance the practice of gender budgeting.

The functions performed by civil society are many and include:

- articulating the rationale for gender budgeting
- demonstration of the analytic tools
- public education initiatives
- lobbying

- conducting costing exercises
- training and consultative services to public administrators
- producing tools and handbooks
- drafting shadow reports and other monitoring activities.

It is interesting to note the observation made by Sharp and Broomhill with regard to the role of women in the community in the Australian gender budget work dating back to the1980s. At that time government departments at federal, state and territorial levels, took up the practice of producing a women's budget statement based on a gender sensitive analysis of government budgets. These were "inside government" exercises and owed much to their existence and success to the women's policy machinery, whose formation was informed by the women's movement and the staff of which included many feminists. These "femocrats", as they became known, drove the work of gender budgeting. However, they may have served to limit the input of women from outside government. (Sharp and Broomhill, 2002). Experience demonstrates that in order to effect significant change to budgetary allocations, there needs to be political pressure from outside government to encourage ongoing work inside government.

Working with parliamentarians is a key element of the education and awareness-raising work carried out by civil society groups. Because of the nature of budgetary processes, where one government department and one government minister is in charge and where decisions are made by a few, parliamentarians, particularly those in opposition, have little input. They are often very open, therefore, to learn of ways of effectively intervening to challenge decisions, to present new analysis, to ensure transparency and to seek to promote the interests of the public. Many parliamentarians across Europe – probably in all member states of the European Union – have participated in seminars and workshops organised and delivered by members of civil society groups.

In the following pages, a number of the civil society groups at the forefront of promoting gender budgeting are profiled. As well as the work they do in their own city or country, all are members of the European Gender Budget Network, which is also profiled. The profiles are as follows:

- Austria – Watchgroup: Gender and Public Finance
- Germany – Federal Gender Budget Initiative (Big-Budget)
- Spain – La Plataforma Impacto de Género Ya
- United Kingdom – The UK Women's Budget Group
- The European Gender Budget Network.

Austria – Watchgroup: Gender and Public Finance

The Austrian civil society group, Watchgroup: Gender and Public Finance began its activities in 2000. Since then the group has been successful in encouraging NGOs, opposition parties and government to engage with the concept and practice of gender budgeting. The group published a book in 2002, which gives an overview of the international experience of gender budgeting, adapted the concepts to the Austrian context and presented some approaches to engendering the Austrian federal budget, The book included a call on the government in Austria at all levels – federal, regional and local - to introduce meaningful gender budget initiatives into government policy and proposed ways on how to do it. It also presented recommendations as to how government policies need to change so as to achieve more gender equality.

The ongoing work of Watchgroup is premised on a number of important tenets:

- Gender budgeting is much more than a gender analysis of revenue
- The processes associated with budgets demands greater transparency and changes in order to provide for enhanced participation

- The results of analysis should led to alternative policies
- Analysis should cover the overall macroeconomic strategy
- Gender budgeting requires the participation of civil society

The Austrian federal government decided to introduce gender budgeting in 2004. In response to what was perceived by Watchgroup as a government initiative which was weak on planning and goals and lacking understanding and skills, some members of the group offered their expertise and collaborated with government officials. A more recent decision by the group is to focus more on external lobbying.

Due to strong lobbying of the Watch Group, and a particular window of opportunity, the reform of the budgetary laws in Austria adopted in 2007 includes a provision on Gender Budgeting Effective equality of women and men has been incorporated in the reform at the level of constitutional law, both as an objective as well as a fundamental principle of budgeting. According to a provision of constitutional law, all levels of government have to strive for the effective equality of women and men.

Lately, the Watch Group has focused again on research work to broaden the basis for Gender Budgeting from a democracy theory as well as an economic theory perspective.

Germany's Federal Gender Budget Initiative (BigBudget)

The Federal Initiative Gender Budget (BigBudget), which began its work in 2006, is composed of men and women who have worked for some time with Gender Budgeting, both at the theoretical and practical level, as consultants, scientists and political activists. BigBudget developed out of the "Initiative for a Gender Sensitive Budget in Berlin" and strives for the goal of anchoring the strategy Gender Budgeting on a federal level in Germany.

The initiative sees Gender Budgeting as an appropriate and necessary strategy to fulfil the constitutional goal of gender equality as well as the Joint Rules of Procedure for the Federal Government (GGO)* laying down the strategy gender mainstreaming. The initiative stresses the necessity of gender impact assessments, examining the tax system as well as all revenues (e.g. out of privatisation) and scrutinising the future direction of fiscal and macro-economic decisions as elements of gender budgeting.

The main fields of activity are:

- lobby work (mainly press releases)
- open letters
- contributions to shadow reports, and
- networking with other NGOs.

In the beginning, much of the work was dedicated to push for the publication of the feasibility study on gender budgeting of the German federal government, which was finally issued in October 2007. Now the main focus has become the goal of implementing the proposed steps of the feasibility study.

Besides that, the initiative actively participates in conferences presenting their position on gender budgeting to gain more support and is preparing a book on gender budgeting. BigBudget is part of a German-wide network of similar groups (see: http://www.gender-budgets.de/) and of the European Gender Budgeting Network.

A recent observation made by the Federal Initiative (as well as the Berlin Initiative) relates to a concern that the work inside government is a largely technical exercise focused on quantitative analysis. It is felt that it is time to politicise gender budget work, and to find a way to bring in the feminist analysis to underpin the work within gov-

* Section 2 of the GGO says that "Equality between men and women is a consistent guiding principle and should be promoted by all political, legislative and administrative actions of the Federal Ministries in their respective areas (gender mainstreaming)."

ernment. In addition on the federal level the implementation of gender mainstreaming, which was actively followed by the previous government, has come to a standstill. The government's gender equality policy today is being reduced to the field of reconciliation of work and family. Gender mainstreaming and gender budgeting, as systematic strategies toward the achievement of gender equality – an obligation anchored in the German constitution – are not in operation.

La Plataforma Impacto de Género Ya

La Plataforma Impacto de Género Ya (Platform for Gender Impact Now), a grouping of feminist and women's collectives, issue-based associations and regional forums, formed in order to challenge the Spanish government's failure to publish a Gender Impact Assessment (GIA) of the national budget. The legal obligation to produce a GIA is most strongly articulated in the Gender Impact Assessment Law of 2003 and most recently via the Equality Law of 2007. The Forum points out that when the Budget was presented to the Spanish national Parliament on 30 September, 2008, this was the fourth year the government failed in its obligation regarding the Gender Impact Assessment.

In 2007 La Plataforma Impacto de Género Ya initiated a legal challenge against the government; the challenge was rejected at that time by the public prosecutor but has since been accepted as legally competent by the Audiencia Nacional.

The issue drew considerable press attention when the Budget was brought to Parliament in 2008. With responsibility for the GIA resting with the Finance Department, discussions in the press referred to contact from the Equality Ministry which resulted in the late publication of the GIA.

Media attention is useful in raising public awareness about the issue, which in turn is useful for bringing public pressure to bear on the government in general and on

the government department responsible, i.e. the Finance Department. In addition to using the media to progress its own campaign in favour of gender equitable budgets at the national level in Spain, La Plataforma Impacto de Género Ya employs a range of other means, including e-petitions, a blog, and other online action and "action" letters to strategic members of government and the state machinery. The Platform has also had a series of meeting with key members of the Spanish national parliament.

Following the late publication of the Equality Impact Assessment, La Plataforma Impacto de Género Ya held a public meeting in late October 2008 to discuss the status of the EIA and to progress the campaign for a gender equal budget.

La Plataforma is keen to give voice to grassroots women's groups and such groups are part of the membership and were strongly represented at the October meeting. Ongoing work will focus on lobbying the government to deepen the analysis used to produce the Gender Impact Assessment and for stronger policy debates on those issues of greatest priority to women.

The United Kingdom Women's Budget Group

The United Kingdom Women's Budget Group (WBG) is one of the best known and most documented civil society groups working in the area of gender budgeting. Formed in 1989, the WBG brings together feminist economists, researchers, policy experts, trade unionists and activists to work towards a vision of a gender equal society in which women's financial independence gives them greater autonomy at work, home, and in civil society.

The work of the WBG is informed by the fundamental question, "Where are resources going, and what is their impact on gender equality?" Its activities fall into three broad categories:

- Responding to the annual national Budget and pre-Budget Reports;
- Encouraging government, especially HM Treasury, (United Kingdom Ministry of Finance) to incorporate gender budgeting into its work;
- Working with women living in poverty to support their engagement in the decision-making process and bring experiential evidence to bear on policy.

The group's responses to the national budget have become a hallmark of its work. Informed and strengthened by members' work and research as academics, as well as by their experiences as public policy advocates the responses aim to be rigorous and representative of women's needs, while at the same time exploiting current political opportunities. The analysis is a valuable tool to many, both inside and outside government.

Budget day itself, traditionally the one day in the year when a broad spectrum of the United Kingdom population focuses on macroeconomic policy, has now become an important opportunity to bring a focus on gender equality as a concern for economy policy.

The WBG's group also works to promote gender analysis within government itself. Progress in this area includes the move by government to a stronger consultative "evidence-based" policy-making process, a Women's Minister has been appointed and there is now commitment from HM Treasury for regular meetings with both ministers and officials to present and discuss the WBG's gender analysis of the Budget and Pre-Budget reports.

In general the work of the WBG can be characterised as a gradual awareness- and capacity-building exercise, both inside and outside government. Building partnerships and changing the outlook of civil servants and other people in positions of power may not be immediately visible in the budget, but can facilitate later changes. Such was the case in relation to the WBG persuading HM Treasury to undertake a Gender Analysis of Expenditure

Project (GAP). The WBG's Programme Manager was on part-time secondment to the Treasury as project manager and members of the WBG provided technical assistance.

The GAP project undertook a gender analysis of expenditure in the Department of Work and Pensions and the Department for Trade and Industry, bringing a focus on the New Deal Programmes and services for small business. The project served as an important means of raising awareness and building capacity within government in relation to the importance of gender analysis of expenditure. Its findings informed the 2004 Spending Review.

An important focus of the ongoing work of the WBG is the public sector duty to promote gender equality and using this piece of legislation to push for stronger use of gender budget analysis.

The European Gender Budget Network

The European Gender Budget Network was formed in February 2006 at a seminar in Vienna organised by Watchgroup. Gender and Public Finance, a civil society group working on gender budgeting in Austria. The focus of the seminar was to bring together activists and academics, who are involved in outside government initiatives with a view to strengthening networking and exchange of experience, and to take advantage of the Austrian European Union Presidency and lobby for the integration of gender budgeting within the European Union.

Participants presented details of their work in gender budgeting, highlighting particular approaches, findings and learning. Following the focus on country experience, the discussion centered on strategies to integrate gender budgeting in mainstream public finance throughout Europe, focusing on gender budgeting as a tool to increase democratisation and participation and to implement gender budgeting as integral part of budgetary policies.

An important outcome of this inaugural meeting was the elaboration of a manifesto statement and a call to the European heads of state and governments (as well as the European Commission). This was used as a tool for lobbying the officials who attended a conference which was held contiguous with the seminar.

The EGBN seeks to remind the governments of Europe of their commitment to the elimination of gender inequalities and the promotion of gender equality and to draw attention to the opportunity of expediting the achievement of these goals through the application of a gender sensitive approach to budgeting making. The EGBN, through its constituent members, represents a considerable body of expertise and experience in this area. Cognisant, therefore, of the prerequisites for a transparent and effective implementation of gender budgeting, the EGBN argues for an enhanced dialogue of public institutions and civil society.

In its specific call to the European Commission the EGBN urges that gender budgeting be prioritised within the work of the Gender Institute and within the implementation of the Gender Road Map. It wants the commission to launch, fund and co-ordinate studies, the development of tools, and mechanisms for the dissemination of good practice. The call to member states is to incorporate gender considerations into all its processes, including the Lisbon agenda, and the Integrated Guidelines and to use the open method of co-ordination to promote gender budgeting. At national level the EGBN urges governments to publish information on how gender is reflected in the budget and to standardise tools of gender budgeting.

The EGBN made a submission, through the public consultation process, to the recent review of the European Union budget, in which it further developed and adapted the demands articulated in its manifesto.

Central to its lobbying agenda is a call for the Commission and national governments to support civil society in its work with gender budgeting. The EGBN believes that the contribution from civil society is vital and that the voice and role of women needs to be promoted and resourced by government.

Annexes

Glossary *

Beneficiary assessment

The collection and analysis of opinions on how far services and programmes meet the needs and priorities of target groups. The information can be gathered in different ways, for example, through opinion polls, attitude surveys or semi-structured interviews.

Budget

A plan for how money will be obtained and spent within a specific time period, or for a specific activity.

Budgetary process

Refers to the stages of budget plans. In principle these stages consist of:

- Stage 1: Formulation of the budget
- Stage 2: Approval of the budget
- Stage 3: Implementation of the budget
- Stage 4: Evaluation of the budget

Budgeting

Planning of revenues and expenditures within a certain period, including priority setting.

Civil society

Voluntarily organised civilians in non-governmental/non-profit organisations, such as trade unions, women's organisations, environmental organisations, churches, sports clubs, networks of patients, advocacy groups, youth movements, organisations for development co-operation, pressure groups, consumer organisations, etc.

* Reproduced from Van Beveren, Thera van Osch and Sheila Quinn, 2004, *Budgeting for local gender budget initiatives*. *Vrouwen Alliantie*, Utrecht with the kind permission of the authors.

Collectively, these entities are [known as] the social capital of society.

Fiscal policies

Government policies where tax is used to achieve certain political goals, such as redistribution of income, economic growth, equality or sustainable development.

Gender

Refers to the social differences between men and women. Gender identifies the socially, culturally, politically and economically determined relations between women and men. Gender relations vary from place to place and over time; they change in response to altering circumstances. Sex, by contrast, identifies the biological difference between women and men, which remains a constant.

Gender audit

Assessment of the extent to which gender equality is effectively institutionalised in the policies, programmes, organisational structures and proceedings (including decision-making processes) and in the corresponding budgets.

Gender budget analysis

The analysis of the impact of (government) expenditure and revenue on the social position an opportunities of men, women, boys and girls, and the social relations between them. Gender budget analysis helps to decide how policies need to be adjusted to achieve their maximum impact, and where resources need to be reallocated to achieve human development and gender equality.

Gender budgeting

The application of a gender perspective to financial plans and the budgetary process, by taking into account the needs and priorities of (different groups of) women and men, mindful of the different roles they have in the home, in the workplace and in society.

For the Council of Europe, 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".

Gender budget initiatives

Initiatives focused on examining and analysing budgets to get a picture of the implications for (different groups of) women and men, and to develop strategies toward gender equality.

Gender disaggregation of statistical data

Specification of data for women/girls as compared to men/boys. Breaking down (or disaggregating) social-economic statistics to show the differences and similarities between (different groups of) women/girls and men/boys. These data are fundamental for gender budgeting - otherwise it is impossible to asses the impact of budgets on gender relations.

Gender equality

A situation in which women and men enjoy equal rights and opportunities, in a way that the behaviour, aspirations, wishes and needs of women and men are equally valued and favoured.

For the Council of Europe, gender equality means "an equal visibility, empowerment, responsibiliyy and participation of both sexes in all spheres of public and private life. Gender equality is the opposite of gender inequality, not of gender difference".

Gender mainstreaming

The process of assessing the implications for women and men of any planned action, including legislation, policies or programmes, in any area and at all levels. Gender mainstreaming is a strategy for making the concerns and experiences of women, as well as those of men, an integral part of the design, implementation, monitoring and evaluation of policies and programmes in all political, economic and societal spheres. This is done so that women and men can benefit equally, and inequality is not perpetuated. The ultimate goal of mainstreaming is to achieve gender equality (definition of the United Nations Economic and Social Council – ECOSOC , July 1997).

For the Council of Europe, gender mainstreaming is "the (re)organisation, improvement, development and evalu-

ation of policy processes, so that a gender equality perspective is incorporated in all policies at all levels and all stages, by the actors normally involved in policy-making".

Gender perspective

The vision that permits one to understand and analyse the characteristics that define women and men in specific ways, including their similarities and differences. According to the ILO, a gender perspective "is an instrument for approaching reality by questioning the power relationships established between men and women, and social relationships in general. It is a conceptual framework, an interpretation methodology and critical analysis instrument that guides decisions, broadens and alters views, and that enables us to reconstruct concepts, scrutinise attitudes and identify gender-biases and conditionings, for subsequently considering their revision and modification through dialogue". (Cinterfor, 1996)

Gender relations

Socially and culturally determined relations between men and women.

Government budgets

Financial plans for government expenditure and revenue that are based on legislation and regulation, and that have to be approved by democratically-elected representatives (i.e. members of parliament). Government budgets pursue certain general political goals, such as economic growth, price stability, full employment, just income distribution, social security, compulsory education to a certain age, access to health provisions, human rights, emancipation, sustainable use of natural resources, housing for everyone, etc.

The political signature of a particular government determines the main priorities during its period in power. These priorities are specified each year in the annual budget statement. The annual budget statement is one of the most important documents produced by government. It determines how revenues are obtained and spent.

Gross domestic product (GDP)	The cumulative market value of all final goods and services produced for money in a country within a given period of time, after deducting the cost of goods and services used in the process of production, but before depreciation.
Intersectional gender approach	Social research method in which gender, ethnicity, class, sexuality and other social differences are simultaneously analysed.
NGO	Non-governmental organisation that operates on a non-profit basis.
Public revenues	The income of the government, which consists mainly of direct tax, indirect tax and social contributions.

Resources

Books

- *A Guide to Budget Work for NGOs*, The International Budget Project, Washington, DC http://www.internationalbudget.org/.
- Budlender, Debbie, Diane Elson, Guy Hewitt, and Tanni Mukhopadhyay, eds, 2002, *Gender budgets make cents: Understanding gender-responsive budgets*,London: Commonwealth Secretariat.
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- Isabella Bakker, 2002, *Fiscal policy, accountability and voice: the example of gender responsive budget initiatives,* UNDP Human Development Report.

Websites

BRIDGE supports gender advocacy and mainstreaming efforts of policymakers and practitioners by bridging the gaps between theory, policy and practice with accessible and diverse gender information. BRIDGE was set up in 1992 as a specialised gender and development research and information service within the Institute of Development Studies (IDS), United Kingdom.

BRIDGE'S Cutting Edge Packs provide accessible overviews of the latest thinking on a gender theme and summaries of the most useful resources. Each pack includes an Overview Report, a Supporting Resources Collection.

http://www.bridge.ids.ac.uk/reports_gend_CEP.html#Budgets

The **Gender Responsive Budgeting** website is a collaborative effort between the United Nations Development Fund for Women (UNIFEM), the Commonwealth Secretariat and Canada's International Development Research Centre (IDRC), which was launched in 2001. The website strives to support efforts of governments, women's organisations, members of parliaments and academics to ensure that planning and budgeting effectively respond to gender equality goals. The site also provides practitioners with a variety of resources, assessments and training materials on gender responsive budgeting. Finally, it aims to promote cross-regional information-sharing on country experiences and facilitates networking and collaboration amongst countries, civil society and international organisations.

http://www.gender-budgets.org/

The **International Budget Partnership (IBP**) was formed within the Centre on Budget and Policy Priorities to collaborate with civil society organisations in developing countries to analyse, monitor, and influence government budget processes, institutions, and outcomes.

The website is a repository of reports, resources, and networks which provide useful information on efforts

around the world to promote more transparent and people-centred budget systems.

http://www.internationalbudget.org/

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