



Gender budgeting

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Final report of the Group of specialists
on gender budgeting (EG-S-GB)

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Directorate General of Human Rights
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The Council of Europe

The Council of Europe is a political organisation which was founded on 5 May 1949 by ten European countries in order to promote greater unity between its members. It now numbers 46 European states.¹

1. Albania, Andorra, Armenia, Austria, Azerbaijan, Belgium, Bosnia and Herzegovina, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Georgia, Germany, Greece, Hungary, Iceland, Ireland, Italy, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Moldova, Monaco, Netherlands, Norway, Poland, Portugal, Romania, Russian Federation, San Marino, Serbia and Montenegro, Slovak Republic, Slovenia, Spain, Sweden, Switzerland, "the former Yugoslav Republic of Macedonia", Turkey, Ukraine, United Kingdom.

The main aims of the Organisation are to promote democracy, human rights and the rule of law, and to develop common responses to political, social, cultural and legal challenges in its member states. Since 1989 it has integrated most of the countries of central and eastern Europe and supported them in their efforts to implement and consolidate their political, legal and administrative reforms.

The Council of Europe has its permanent headquarters in Strasbourg (France). By Statute, it has two constituent organs: the Committee of Ministers, composed of the Ministers of Foreign Affairs of the 46

member states, and the Parliamentary Assembly, comprising delegations from the 46 national parliaments. The Congress of Local and Regional Authorities of Europe represents the entities of local and regional self-government within the member states.

The European Court of Human Rights is the judicial body competent to adjudicate complaints brought against a state by individuals, associations or other contracting states on ground of violation of the European Convention on Human Rights.

The Council of Europe and equality between women and men

The consideration of equality between women and men, seen as a fundamental human right, is the responsibility of the Steering Committee for Equality between Women and Men (CDEG). The experts who form

the Committee (one from each member state) are entrusted with the task of stimulating action at the national level, as well as within the Council of Europe, to achieve effective equality between women and

men. To this end, the CDEG carries out analyses, studies and evaluations, defines strategies and political measures, and, where necessary, frames the appropriate legal instruments.

For information on the activities of the Council of Europe in the field of equality between women and men please consult our Web site: <http://www.coe.int/equality/>

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Introduction

The Council of Europe and gender mainstreaming

The Council of Europe has a crucial role to play in promoting gender equality in its member states, for example by defining common principles and standards to promote the full participation of women and men in society.

Even if women have obtained *de jure* equality and equal status with men in the majority of European countries, they are still discriminated against in many areas. Legislation to combat discrimination and promote equal treatment has been passed and gender equality policy machineries have been set up to monitor the situation.

But gender inequalities continue to influence all walks of life and it is becoming increasingly clear that new approaches, new strategies and new methods are needed to reach the goal of gender equality. Gender mainstreaming is one of these strategies.

The concept of gender mainstreaming appeared for the first time in international texts after the United Nations Third World Conference on Women (Nairobi, 1985), in the debate on the role of women in development. The Platform for Action adopted at the Fourth World Conference on Women (Beijing, 1995) calls for the promotion of gender mainstreaming, stating that “governments and other actors should promote an active and visible policy of mainstreaming a gender perspective in all policies and programmes, so that, before decisions are taken, an analysis is made of

the effects on women and men, respectively.”

Since then, efforts have been made by countries at local, regional and national level to introduce gender mainstreaming. International organisations, notably the United Nations, the Council of Europe, the European Union and the Nordic Council of Ministers, have played an active role by disseminating information, organising conferences and introducing the strategy in their own structures.

The Council of Europe set up a *Group of specialists on gender mainstreaming (EG-S-MS)* in 1995 under the auspices of the Steering Committee for Equality between Women and Men (CDEG).¹ The final report of the Group, published in 1998,² includes a definition of gender mainstreaming, describes the origin of gender mainstreaming and the way in which it relates to specific gender equality policies. It discusses the problems that might occur when implementing gender mainstreaming and explains why this strategy is important. The report lists the necessary prerequisites for implementing mainstreaming and gives examples of good practices.

1. The CDEG is an intergovernmental committee composed of one representative of each of the 46 member States of the Council of Europe.
2. *Gender mainstreaming – Conceptual framework, methodology and presentation of good practices*. Final activity report of the Group of Specialists on Mainstreaming (EG-S-MS) (EG-S-MS (98) 2 rev)

Gender mainstreaming was defined as follows:

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.

Following this Report, the Council of Europe's Committee of Ministers adopted a *Recommendation on gender mainstreaming* in October 1998.³ The text recommends that governments disseminate the report widely and encourage its use as a tool for implementing the strategy in the public and private sectors. It also adopted a *Message to the steering committees of the Council of Europe* inviting them to draw inspiration from the report of the CDEG and implement the strategy in their programmes of activities.

Gender mainstreaming remained one of the priority areas for the CDEG and for the Council of Europe's work on gender equality, with efforts being made at various levels to find new ways of integrating this dimension into other steering committees' programmes and to favour its use at national level.

The CDEG launched a pilot project in 2001 with four other steering committees⁴ to examine how gender equality relates to the fields dealt with by different committees and

3. Recommendation No. R (98) 14 of the Committee of Ministers to member states on gender mainstreaming.



how a gender perspective could be introduced into their work. A practical follow-up to this project was a *Seminar on gender mainstreaming in social services* in December 2002, organised jointly by the CDEG and the European Committee for Social Cohesion (CDSC). One of the aims of the seminar was to provide practical information on gender mainstreaming for the new Group of Specialists on User Involvement in Social Services which started work in 2003.

The CDEG has also been concerned with the issue of gender equality in the context of education and set up a Group of specialists on promoting gender mainstreaming in schools (EG-S-GS) in co-operation with the Steering Committee on Education (CD-ED) with the task of eval-

4. European Committee for Social Cohesion (CDSC); European Health Committee (CDSP); Committee for the Development of Sport (CDDS); Ad Hoc Committee of Experts on Legal Aspects of Territorial Asylum, Refugees and Stateless Persons (CAHAR).

uating existing policies and practices in this area, in order to devise new ways and means of promoting gender mainstreaming in the school system, through teacher training, curricula and materials, as well as in teaching methods and learning contexts. The final report of the Group⁵ had been adopted by the CDEG in November 2004. This report proposed guidelines for setting up strategies to promote gender mainstreaming in schools. The CDEG and the CD-ED are now preparing a recommendation on the promotion of gender mainstreaming in schools.

The CDEG also worked with the Congress of Local and Regional Authorities of the Council of Europe in the field of gender mainstreaming at local and regional level. A meeting of the Informal network of the Council of Europe on gender mainstream-

5. *Promoting gender mainstreaming in schools* – Final report of the Group of Specialists on promoting gender mainstreaming in schools (EG-S-GS (2004) RAP FIN)

ing was organised on this issue in September 2003. This meeting was followed by a hearing on *Fostering awareness of gender equality issues at the local and regional levels: gender mainstreaming in municipalities and regions* organised by Congress' Committee on Social Cohesion in March 2004 to which the CDEG was invited to participate. As a result to this joint co-operation, *Resolution 176 (2004)* and *Recommendation 148 (2004) on gender mainstreaming at local and regional level: a strategy to promote equality between women and men in cities and regions* had been adopted by the Congress during its plenary session in May 2004.

Pursuing its strategy to include gender mainstreaming in the work of other sectors of the Council of Europe, the CDEG started in 2005 a co-operation with a new Expert Committee on the inclusion of gender differences in health policy set up by the European Health Committee (CDSP).

The Council of Europe and Gender Budgeting

On the basis of the above-mentioned activities and as part of its research work on the situation of gender equality and gender mainstreaming in the Council of Europe member states, the CDEG decided to look more closely at the different methods available for implementing the strategy of gender mainstreaming and agreed that gender budgeting should be a priority, since the budget is important as a policy and planning instrument for governments. It set up an Informal group of experts on gender budgeting in November 2002, with the aim of preparing an inventory including a definition of gender budgeting, a methodology for its implementation and examples of practices at local, regional and national level.

The Informal group of experts on gender budgeting met in Strasbourg in November 2002, March 2003 and November 2003. Following a decision by the CDEG it became the Group of specialists on gender budgeting (EG-S-GB), whose terms of reference were adopted by the Committee of Ministers on 31 March 2004. The EG-S-GB

met twice, in May 2004 and October 2004.

The present report is the result of three meetings of the Informal group of experts on gender budgeting and of two meetings of the Group of specialists on gender budgeting (EG-S-GB). The group of specialists was composed of six experts: one member of the CDEG and five experts in the field of gender budgeting (see list of members in Appendix I, p. 37).

Under its terms of reference (see Appendix II, p. 38), the group of specialists was instructed to draft guidelines for member states which are in the process of introducing gender budgeting or are considering reforms in this field.

The Informal group started its work by developing a definition of gender budgeting (see below) and preparing a questionnaire (Appendix III, p. 39) to collect information on this issue and as far as possible concrete examples of gender budgeting initiatives in the Council of Europe's member states. This questionnaire was sent to the members of the CDEG on 20 December 2002 and replies

were requested for 30 January 2003. Replies have been received only from 11 countries out of 45 Council of Europe member states. Four countries (Belgium-Flemish community, Estonia, Poland and Slovakia) informed the Secretariat that no particular initiatives in the field of gender budgeting had been undertaken. The few replies received to the questionnaire indicated that gender budgeting was a rather new topic and that the concept of gender budgeting, as it had been defined by the group, was at a very early stage in most member states, most of the initiatives currently under way being at local level.

Some countries mentioned specific budgets devoted to the promotion of equality between women and men which did not as such constitute an application of gender mainstreaming in the budgetary process.

In those countries where more specific gender budgeting initiatives had been launched, these consisted mainly of a gender-based assessment of certain policy and budget areas. As most projects were under way, little



or no information was given on the results of the assessment and how these results could be used to secure a more gender-sensitive use of budgets.

The main obstacles encountered in the implementation of gender budgeting initiatives appeared to be lack of political will and difficulties in obtaining gender-disaggregated data.

In summary, it could be said that due to the very few replies as well as the very early stage on the implementation of these projects, the replies to the questionnaire could not be exploited in the group of specialists' work.

The group also focused on preparing an inventory on gender budgeting in order to provide guidelines and a flexible framework for gender budgeting initiatives that can be adapted to varying national contexts. The work of the group is presented in this report.

The main objectives of the report are to raise awareness and provide information about gender budgeting in order to encourage its application, thereby contributing to the promotion of gender equality. The report focuses on how to organise gender budgeting processes and methodologies and how to apply its methods and tools. It provides a flexible framework for use by countries depending on their specific situations and presents practical examples of gender budgeting. The report gives an overview of gender budgeting initiatives and practices in different countries (Part III), thus offering a wide selection of material to be used according to national circumstances. It does not

provide countries with a fixed blueprint or tailor-made toolkit, which is neither possible nor expedient given that budgetary processes are highly country-specific. Countries will therefore need to experiment to some degree and take initiatives of their own, which will obviously help to ensure full country ownership.

Many European governments are currently restructuring budgetary processes, moving from input and incremental budgeting to more objective and results-oriented forms of budgeting. While the latter do not automatically lead to gender-sensitive budgeting, their underlying principle of comparing inputs and outputs creates windows of opportunities for the introduction of gender budgeting.

During the United Nations Fourth World Conference on Women in Beijing, the Platform for Action recommended governments, in 1995, to systematically review public sector expenditures and adjust budgets to ensure gender equality concerning access to expenditure. Since then, gender budgeting has become an internationally recognised strategy for enhancing gender equality. The Council of Europe's focus on gender budgeting therefore stands alongside other international organisations' efforts to promote gender budgeting. Numerous multilateral agencies currently further gender budgeting by supporting research, providing technical assistance to gender budgeting initiatives and disseminating information.

Among these, the Commonwealth Secretariat, which supported a large-

scale pilot project on gender budget initiatives in Commonwealth countries during the 1990s, the United Nations Development Fund for Women (UNIFEM) and other UN departments and agencies, in particular the United Nations Development Program (UNDP), play a leading role. Furthermore, the Organisation for Economic Co-operation and Development (OECD), the World Bank and, more recently, the International Monetary Fund (IMF) and the Nordic Council of Ministers have a growing record of support for gender budget development and implementation.⁶

In its work on gender budgeting, the Council of Europe has co-operated with the European Commission's Advisory Committee on Equal Opportunities for Women and Men and the Nordic Council of Ministers.

In 2003, after a public hearing on *Gender budgeting – the gender perspective in public budgets* in the European Parliament, the European Parliament's Committee on Women's Rights and Equal Opportunities published a report and resolution of the European Parliament, and the European Commission's Advisory Committee on Equal Opportunities for Women and Men prepared an opinion on gender budgeting at European Commission level. This opinion, published in 2003, endorsed the definition adopted by the Informal Group of experts of the Council of Europe

6. For further international organisations supporting gender budgeting and Web sites, see Appendix IV, p. 43.

What is gender budgeting?

Background history

In 1984, Australia introduced the first gender budgeting initiative. Taking budgets as essential instruments for promoting gender equality, pioneering analysis of the impact of public budgets on gender relations was carried out. The Australian example was not only crucial in raising awareness, but its approach served as an important point of reference for later gender budgeting initiatives.

Every year since 1989, the British Women's Budget Group (WBG), consisting of experts from universities, unions and NGOs, has published comments on the national budget. Their focus is on assessing taxes and

transfers, but they also refer constantly to the importance of "engendering" economic policies.

In 1993 the Women's International League for Peace and Freedom (WILPF) established a gender budgeting initiative in Canada. Based on an alternative concept of security, the initiative focused on welfare and defence expenditure.

Despite the British and Canadian efforts, until recently most projects had been carried out in the southern hemisphere, often encouraged and supported by international organisations. One of the most prominent examples is probably South Africa's

Women's Budget Initiative, established after the first democratic elections in 1995.

But in Europe Britain's gender budgeting initiative remained isolated until the end of the 1990s, when France started publishing the "*jaune budgétaire*", followed by other new gender budgeting initiatives emerging in several European countries. Gender budgeting now takes place in more than 40 countries all over the world. It is initiated and conducted in a wide variety of ways.

A bibliography and a list of Web sites on gender budgeting may be found in Appendix IV, p. 42.

Definition and scope

Taking into account the definition of gender mainstreaming agreed by the Council of Europe's *Group of specialists on gender mainstreaming*, the following definition of gender budgeting was drawn up by the CDEG's *Informal group of experts on 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.

Public budgets are not merely economic tools, but summarise policies in monetary terms and express political priorities. Budgets, therefore, are not gender-neutral. They affect

women and men in different ways, reflecting the uneven distribution of power within society as economic disparities, different living conditions and ascribed social roles. Gender budgeting seeks to make the gender impact of budgets visible and to transform them into an instrument increasing gender equality. Gender budgeting basically involves all levels of government, national, regional and local. Gender budgeting thus involves all stages of the budgetary process and implies gender-sensitive analysis, assessment and restructuring of budgets.

Instead of gender budget(ing) the terms gender-responsive, gender-aware or gender-sensitive budget and women's budget may be used as synonyms. Gender budgeting does not

mean a separate budget for women. It is not limited to budgetary allocations targeting equal opportunity policies or promoting women, but encompasses the entire budget, revenues as well as expenditures.

It is also important to stress that gender budgeting is an integral part of gender mainstreaming. If gender mainstreaming is to be effected in practice, then budgets must be examined together with policy. If the gap between policy and resource allocation, which has been revealed in almost all gender budget initiatives to date, is to be filled, then budget-making and policy-making must be carried out in close collaboration.

Gender budgeting, therefore, is not limited to particular policy areas, but all policy fields should be in principle



the subject of gender budgeting. In practice however, gender budgeting initiatives might start by limiting their scope to specific policy areas or measures in order to develop appropriate models and tools and to gain experience and expertise for large-scale approaches. This has for instance been the case in Sweden, where a gender budgeting pilot project started in 2003, encompassing three policy areas. In 2004 the work left the project stage and became part of the routine work of the government, which launched the gender budgeting process in all its policy areas.

An overall perspective on and analysis of relations between policy areas and the mutual effects of policy measures are an important component of gender budgeting. The following levels of analysis should be covered by gender budget initiatives: aggregate macro-economic strategies, the composition and structure of expenditures and revenues and the effectiveness of service delivery (Elson 2002). Analysis at all these levels should take the care economy into account.

Neglected by orthodox economics, the care economy constitutes an integral part of the economy, alongside the profit-oriented market and the public services sectors. It refers to unpaid production and services in the private sphere of the family, neighbourhood or local community, mainly based on women's unpaid work.¹

Public budgets normally take into account only the monetary economy. As a result, unpaid care and services are excluded from the macro-economic framework of state budgets. Feminist economists and gender budget analysts such as Rhonda Sharp and Diane Elson have drawn attention to the "false economy" involved in neglecting the care economy. Cuts in public services, for example, lead to additional pressure on the care economy, which has to

1. According to the UNDP (Human Development Report 1995), the value of unpaid production amounts to at least 50 per cent of GNP. In industrialised countries, two thirds of women's working time is spent in unpaid work, only one third in paid work. By contrast, men's working time is spent two-thirds in paid work, only one-third in unpaid work. In developing countries the distribution is even more skewed.

provide these services instead, since the market economy either does not provide them or only at high cost. As a consequence, women in particular have to perform more unpaid work, resulting in reduced employment prospects and, in many cases, a lack of social security. Incorporating the care economy into economic policies in general and gender budgeting in particular therefore results in a much broader and more appropriate approach to welfare efficiency, costs and benefits than traditional economic concepts.

Gender budgeting may be initiated by a variety of players inside or outside government. NGOs and independent researchers can often play an important role in taking the first steps towards gender budgeting, but without a positive governmental response leading to implementation, the impact of outside-government initiatives will necessarily be limited. This report is addressed to Council of Europe member states and its focus is therefore on inside-government initiatives.

Objectives

Gender equality

The fundamental objective of gender budgeting refers to refining budgets and related policies with a view to promoting gender equality as an integral part of human rights. Gender budgeting makes the gender-specific effects of budgets visible and

raises awareness about their frequently implicit dimensions of discrimination against women. Gender budgeting thus identifies the gender-specific implications of public finance – which is usually presented as gender-neutral – and, in particular,

economic policies. Gender budgeting is therefore regarded as a core strategy for raising awareness and understanding of gender issues and the gender impacts of budgets and policies.

Accountability

Gender budgeting is a crucial tool for monitoring gender mainstreaming activities, because public budgets involve all policy areas. Gender budgets therefore are "a mechanism for establishing whether a government's

gender equality commitments translate into budgetary commitments" (Sharp/Broomhill 2002, 26). Gender budgeting can consequently be seen as an essential instrument for establishing gender mainstreaming within gov-

ernment policies and assigning clear responsibilities, making governments accountable for their gender policy commitments.

Transparency and participation

Furthermore, gender budgeting increases the transparency of, and participation in, the budget process. It aims at democratising budgetary processes as well as budget policy in general. Gender-responsive budget

initiatives can contribute to the growing practice of public consultation on and participation in the preparation of budgets and in monitoring their outcomes and impact, particularly ensuring that women are not

excluded from this process, thereby strengthening economic and financial governance by promoting transparency.



Efficiency and effectiveness

Gender budgeting also contributes to better targeting of policy measures and hence to the pursuit of effectiveness and efficiency. To reach political goals and to raise and spend scarce resources effectively and efficiently

governments should take into account that women and men, because of their unequal social positions and ascribed social roles, might have different wants and needs and that they might react differently to

apparently gender-neutral measures. Gender budgeting ensures this specific gender awareness and is consequently an important step towards good economic governance.

Good governance

Since gender inequalities lead to major losses in social cohesion, economic efficiency and human development, gender budgeting can be regarded as an important strategy in

the pursuit of equal citizenship and a fair distribution of resources, helping to redress inequalities and to reduce poverty. Gender-responsive budgets are therefore a tool for strengthening

not only good economic and financial governance, but good governance in general.

Prerequisites and principles

Political will, accountability, allocation of specific human and financial resources, co-ordination of information and training and availability

of gender-disaggregated data can be regarded as preconditions of gender budgeting. Transparency, partnership and co-operation throughout the

budgeting process are key principles of gender budgeting.

Political will

Political will is a key precondition if gender budget initiatives are to be successful. Active political commitment to promoting gender equality and recognition of gender budgeting as an important strategy contributing to gender equality goals are absolutely necessary for effective gender budgeting. Political will in particular

involves advocacy and awareness raising within appropriate political fora such as national parliaments, regional and local assemblies, their consultative bodies, and political parties. The commitment of the Government is crucial and requires the active support of all Cabinet members to ensure that the issue is rou-

tinely addressed at budget meetings. Furthermore, clear instructions and appropriate follow-up by the Government administration are crucial. Only if gender budgeting is pursued with a sense of political commitment and given political priority can it accomplish its aims.

Accountability

Political will should translate into accountability. Governments need to be held accountable for their national and international commitments to gender mainstreaming in general and gender budgeting more specifically. Parliaments are in a core position to

question and even to instruct governments on budgetary matters. NGOs and other civil society groups and the media can raise awareness and mobilise citizens to demand accountability and fair raising and distribution of public resources. Furthermore, pre-

cise definitions of the goals and procedures of gender budgeting strengthen accountability, which also implies clear gender budgeting responsibilities within the administration and its related agencies and bodies.

Human and financial resources

Political will should also translate into human and financial resources for necessary analysis, co-ordination and capacity-building. The provision of these resources calls for active high-level political commitment. Suc-

cessful gender budgeting calls for analysis and research, which cannot be provided in addition to regular job duties. Additional qualified personnel and financial resources to carry out research, develop necessary exper-

tise, train officials and co-ordinate the gender budget process are therefore prerequisites of successful gender budgeting.

Co-ordination

In order to collect and exchange data and maintain a continuous flow of information among all players involved, co-ordination throughout the budget process is crucial for successful gender budgeting. Co-ordination should involve training, clear

instructions and guidelines for implementation, monitoring and consultation throughout the budget cycle. Co-ordination further involves the gathering and systematisation of data, methods, tools and good examples, facilitating the exchange of experi-

ences. In order to ensure effective co-ordination it might be necessary to institutionalise a specific co-ordination unit within the administration. Its location would ideally be within the Ministry of Finance and/or Budget, in close co-operation with the



appropriate national mechanism for gender equality. As the necessary

gender budgeting expertise may not be available within the administra-

tion, close co-operation with external experts might be useful.

Gender-disaggregated data

Gender-disaggregated data is a key prerequisite for gender budgeting and a necessary basis for assessing the gender impact of policies in general. National statistics, management information systems in line ministries and public agencies, and research institutes play a crucial role in providing this basis. Gender-disaggregated data refers not only to mon-

etary gender disparities and inequalities related to the market economy, but must include amongst others the distribution of unpaid work between women and men, on which time-use studies should provide data. Furthermore, gender-disaggregated data should not focus on quantitative dimensions only, but also take qualitative aspects into account. Qualita-

tive indicators will most probably need further development and specification. Ministries and public agencies should specify their need for quantitative and qualitative gender-disaggregated data. In many cases, this will be the first measure when starting gender budgeting.

Transparency, partnership and co-operation

Transparency concerning the budgeting process – and political decision-making in general – should be a guiding principle for successful gender budgeting. The gender budgeting process requires partnership between budget experts and gender experts as well as representation of women and men at all its stages. Partnership also extends to players outside government, including civil society groups and external experts. The

consultation of the Women's Budget Group by the United Kingdom government is an example of such participation.

Co-operation refers to co-operation between ministries, with co-operation between the Ministry of Finance and the authorities responsible for gender equality playing a particularly important role. Gender budgeting initiatives may usefully involve players both within and outside govern-

ments. Co-operation with external experts might often be necessary, in particular for training government officials and supporting them for undertaking gender impact assessment. Civil society players might well act as intermediaries between government and citizens, providing budget decision-makers with policy-relevant information on men's and women's needs and priorities.

Meeting the prerequisites

Meeting the prerequisites depends essentially on political commitment. International recommendations and experience encourage governments and authorities to launch gender budgeting initiatives. Promotion of the overall advantages of gender budgeting, in particular its potential in terms of economic efficiency, targeting of resources and effectiveness, needs to be further developed.

National commitments under international instruments, especially on gender mainstreaming, such as the *Recommendation of the Committee of Ministers of the Council of Europe to member states on gender mainstreaming*,² will provide an essential motivation for governments to take relevant action.

In many countries, civil society groups, NGOs and academics play a

crucial role in advocating and encouraging public discourse on gender budgeting. Continuous efforts and arguments may be needed to ensure its sustainable implementation.

2. Recommendation No. R (98) 14 of the Committee of Ministers to member states on gender mainstreaming adopted on 7 October 1998.

Implementing gender budgeting

Players involved

A wide range of players may be involved in gender budgeting. Initiatives should encompass as many of

them as possible. The same principles apply at local and regional level.

Key players

Government

Governments may take up gender budgeting on their own initiative or at the prompting of parliament or civil society groups. In either case the government is a crucial player with regard to the success of gender budgeting.

Governments are composite entities that include not only the cabinet/council of ministers, but also the public administration of ministries, departments and agencies. Government decisions are first prepared and later implemented by a web of players in the government administration and public agencies. For maximum impact, gender budgeting initiatives should be backed by government decisions. The roles of different government players should be clearly defined. Awareness raising and training of officials at all levels is needed to provide necessary knowledge. Responsibility for management needs to be clearly assigned. Gender budget initiatives are most effective when the ministry of finance leads the initiative, ideally with the close involvement of the ministry or national/federal authorities for gender or women's affairs, but since

all policy areas should be subject to gender budgeting, the participation and commitment of all ministries is required. Within each ministry, budget officials and policy officials need to co-operate and have access to gender expertise. These key players should be persuaded not only of the validity of a gender-sensitive approach to budget making but also that such an approach is doable and will enhance their current practices.

While the top-level budget decisions are made by cabinet and other ministers, senior civil servants and advisors also play crucial roles. Gender budgeting represents an enormous challenge to the civil servants whose job it is to draft the fine detail of budgets. Therefore, it is important to promote the involvement of this "layer" of personnel in gender budget initiatives. There is also the task of devising tools – tools which go beyond approaches, guidelines and checklists and which are informed by their normal way of working.

Gender expertise may mostly be provided through gender equality machineries. These may be government bodies, organised as a separate

ministry, a division or department, gender desk or focal points for specific policy areas. They can be organised as an external resource centre or a promotional body with a national/government mandate. Gender equality machineries can raise awareness and provide information, promote and co-ordinate gender budgeting; they should feed gender expertise into the budgetary process. However, the extent of their participation depends on co-operation with other ministries, in particular the ministry of finance. Nevertheless, they play a key role in providing expertise and training, co-ordination, awareness-raising and capacity-building.

Parliament

Parliaments and local and regional assemblies in general negotiate, amend and finally adopt the budget proposed by the executive authorities, but they can also submit requests and engage in lobbying activities, thereby participating in the formation of political will and strengthening governments' commitments to gender budgeting.



Further players

Researchers and experts

Gender budgeting requires in-depth research and analysis. Academics can therefore make valuable contributions, in particular with regard to providing know-how, implementing gender impact assessment, developing methodology and indicators, auditing budgetary outcomes and training government officials.

In Norway, for example, as a part of the government's gender budgeting initiative, external experts have been commissioned to assess the gender impact of some public programmes targeting small and medium-sized enterprises and programmes reaching out to marginal groups of young people. International expertise has been drawn on to disseminate international experiences, raise political interest and more generally to advise the national process of gender budgeting. At the local and regional levels, external experts have been commissioned to organise local projects on gender mainstreaming and gender budgeting, including the provision of training for administrative staff, documenting and evaluating the process, and developing guidelines based on the experience gained.

In Belgium, the federal "gender budgeting" initiative was part of the wider gender mainstreaming project. It shared a similar structure combining the expertise of academics with that of the staff of the federal administration. Experts brought in their knowledge during the three inter-linked phases of training, action research and information dissemination. Knowledge about approaches and tools was for instance transferred during the interactive training sessions that were organised for a combined audience of gender and budgeting officials. In the action research phase, a number of portfolios were selected and experts indicated how some of the approaches and instruments of gender budgeting could be applied, pointing in particular at the value added for policy making, implementation and effectiveness. Being confronted throughout the project with the need for easily readable information, the

experts also produced a concise leaflet, targeted in particular at government officials.

International organisations

Since the Platform for Action adopted during the United Nations Fourth World Conference on Women (Beijing, 1995) which recommended that governments systematically review public sector expenditures and adjust budgets to ensure gender equality concerning access to expenditure, and that gender budgeting became an internationally recognised strategy for enhancing gender equality, gender budgeting has become a topical subject in numerous countries and in international organisations, such as the Council of Europe, the European Union and the Nordic Council of Ministers. International organisations play an important role through adopting and disseminating memoranda, resolutions and guidelines on gender budgeting, thereby setting international standards. Furthermore, they raise awareness and provide research information and technical assistance. Particularly during the early stages of gender budgeting, they provide national initiatives with useful references and arguments. For instance, the Council of Europe set up an Informal group of experts to prepare a definition of gender budgeting and to take stock of the information before deciding what future work could be done in this field, taking into account the necessary complementarity of the work between the various international organisations. This Informal Group adopted a definition of gender budgeting.¹ This definition was largely accepted and included in texts drafted in the framework of other international organisations such as the *Resolution on Gender budgeting – building public budgets from a gender perspective*, adopted by the European Parliament on 3 July 2003. As a result of the work of its Informal group, the Council of Europe set up, in 2004, a Group of Specialists which drafted a report on gender budgeting aiming at raising awareness in the member

1. See above, "What is gender budgeting?", page 10.

states about this new concept and provided concrete examples of projects which illustrate the different ways in which gender budgeting can contribute to a better targeted use of resources.

International organisations can also contribute to gender budgeting initiatives at national level by setting an example through the application of gender budgeting to their own activities, and by organising joint projects and exchange of experiences, thus stimulating political interest in gender budgeting. In this respect, it should be underlined that since 1998 the Taskforce on Gender Mainstreaming in the Programme Budget Process of the Inter-Agency Meeting on Women and Gender Equality (IAMWGE) has carried out a number of initiatives, including an overview of the UN system, and 10 in-depth entity case studies, on gender mainstreaming in the programme budget process. Reports were published on "*Mainstreaming Gender Perspectives into Programme Budget Processes within the United Nations System*", including this on "*Phase One – Inventory of efforts to mainstream gender perspectives in budget processes in bilateral donors, NGOs, private sectors and others*". The last one on this subject was published by the UN in February 2004.

International organisations may also encourage the setting up of national-level initiatives. The Belgian gender budgeting project, for instance, described in Part III of the report *Gender budgeting initiatives in the Council of Europe member states*, started in 2002 as a spin-off from the Brussels-based high-level international conference "*Strengthening economic and financial governance: towards gender responsive budgeting*" organised jointly by the United Nations Development Fund for Women (UNIFEM), the Organisation for Economic Cooperation and Development (OECD), the Nordic Council of Ministers and the Belgian Government.

Non-governmental organisations

Although civil society initiatives may suffer from resource and data



constraints, its distance from government allows it a critical perspective in independent monitoring and evaluation of the budget. NGOs are in general called upon to conduct research and provide training for government officials. Furthermore, the information base can be broadened

through the channelling of information from citizens to budget decision-makers.

Trade unions and employers' organisations

Trade unions and employers' organisations play an important role

in organising and articulating collective will and could also contribute to the process of gender budgeting insofar as they participate in policy development.

The various stages of the budget process

Gender budgeting initiatives may be launched by players inside or outside governments. However, the potential for change in the budget process depends on government involvement. More specifically, involvement of the ministry of finance is crucial for any lasting effect. The initiative may come from government (either committed individuals within the Cabinet or the gender equality machinery), parliament, an external donor or civil society groups. It may be motivated by efficiency considerations and/or commitment to gender equality.

All policy areas are relevant to gender budgeting, since they all affect gender relations. Nevertheless, depending on the level of political will, resources and expertise available, it may be necessary as a first step to focus on certain policy areas. Often the first step involves mapping the need for gender-disaggregated data and taking the necessary steps to acquire data for further gender analysis.

In Belgium, for instance, the portfolios that would be focused on for more in-depth analysis were selected after a first information round in all departments of the federal administration. Two "flying" academic experts visited all departments and took stock of prior or ongoing initiatives, noted down the types of gender-disaggregated data, both quantitative and qualitative, that were available and accessible and gauged the eagerness of the department staff to be involved more fully in a gender budgeting exercise.

Depending on national/regional/local circumstances, gender budgeting initiatives should take all steps of the budgeting process into account and promote gender budgeting throughout the process, including

planning, preparation, implementation, audit and evaluation.

Planning and preparation of the budget

In general, this first stage of the budget process is led by the ministry of finance, although all ministries are involved. Gender budgeting initiatives must start by defining gender-specific objectives and appropriate indicators for measuring the direct impact of planned policies. A gender-aware medium-term economic policy framework, gender-aware policy appraisals and gender-disaggregated beneficiary assessments might be the appropriate tools for planning and preparing the budget. Defining a programme of budgetary gender objectives and indicators is an essential part of the planning and preparation stage.

Adoption of the budget

The adoption of the budget is up to the parliament, which might exert influence, for example by requesting tools and methods for gender budgeting and gender-based assessment of parts or the whole of the budget.

Implementation of the budget

The administration implements the budget according to law and general guidelines. However, implementation always also involves decision-making. Steps must be taken to ensure that these decision-making processes take gender equality – in accordance with gender-aware policy frameworks or gender-aware policy appraisals – into account.

Implementation also involves lower-level authorities, both political and administrative, public agencies, NGOs and research agencies receiving public funds. Allocation of public money from central government should always be accompanied by

instructions to ensure a beneficial gender impact.

Auditing of the budget

Auditing of the budget generally involves the government and parliament. Current types of auditing mainly focus on efficiency. Gender budgeting means ensuring that the audit, when assessing efficiency and effectiveness, assesses them from a gender equality perspective based on gender-specific objectives and indicators set in the framework of gender budgeting initiatives and establishing gender awareness as an additional auditing principle. Gender-aware budget statements might be a helpful tool for ensuring the application of a gender perspective throughout the audit.

Evaluation of the budget

Evaluation can be defined as "careful retrospective assessment of the merit, worth, and value of administration, output, and outcome of government interventions, which is intended to play a role in future practical action situations" (Evert Vedung 1997). It is important to make gender and the effects on gender equality visible throughout the whole evaluation process. Evaluation refers in particular to assessing the gender impact of expenditures and revenues and to making the gender effects of the budget visible. The process of evaluation is not institutionalised in many countries. In order to ensure gender-aware evaluation, new institutional procedures should be introduced, possibly drawing on external expertise. Gender-disaggregated beneficiary assessment, public expenditure incidence analysis and tax incidence analysis are valuable tools of evaluation. Critical evaluation seems of the utmost importance since it provides the basis for further planning and preparation.



A list of questions that may be explored at various stages of the budget cycle is provided in the Table under item F of this section.

Tools and methods for gender budgeting

Whereas public expenditures are directly linked to specific policy areas, public revenues form a policy area of their own. A distinction therefore has to be drawn between expenditure-related and revenue-related analysis.

The tools and methods for gender budgeting reflect three basic steps of gender budgeting, which can be summed up as follows:²

Expenditure-related

- analysis of gender relations in a specific area of related policies and budget allocations (each of them

2. For information on tools and methods of gender budgeting, see also Budlender, Debbie/Sharp, Ronda/Allen, Kerri (1998): *How to do a Gender-sensitive Budget Analysis: Contemporary Research and Practice*. London/Canberra; Elson (1999): *Commonwealth Gender-Responsive Budget Initiative. Background Papers*. London: Commonwealth Secretariat; UNIFEM (2002): *Gender Budget Initiatives: Strategies, Concepts and Experiences*; and Web sites of international agencies listed in the bibliography (Appendix IV, p. 43).

Analysing gender relations

Incorporating gender analysis into planning and appraisal of the budget requires identifying likely gender dimensions of activities, outputs and impacts.³ Tools for gender-based assessment have been developed, among others, in Sweden (3 R Method and GERAC)⁴ and in the Netherlands.⁵ The 1997 European Commission Guide to gender mainstreaming reflects the same approach. Gender budgeting involves asking questions that are fundamental in any gender analysis and relating them to public revenue and

3. Kate Bellamy, *Background Paper on Gender Budgeting for the Council of Europe Informal Group of Experts on Gender Budgeting*. November 2002.

4. http://naring.regeringen.se/inenglish/pdf/N2001_052.pdf (Just Progress! Applying gender mainstreaming in Sweden); <http://www.svekom.se/jamstalldhet/jamverkstan.pdf>; http://www.svekom.se/jamstalldhet/pdf/aktivt_jamstalldhetsarbete.pdf.

5. The SMART-tool and a method for Gender Impact Analysis, both developed by Mieke Verloo at the University of Nijmegen.

could be the starting point for analysis);

- development of gender-sensitive policies in this area and their translation into budgetary allocations;
- examination of the impact of this gender-sensitive policy.

Revenue-related

- analysis of the impact of specific revenues on gender relations;
- development of a gender-sensitive revenue policy and its implementation;
- examination of the impact of this gender-sensitive revenue policy.

A variety of tools and methods for gender budgeting are available. Which one to apply depends on available resources, the scope and focus of the gender budgeting initiative, and the stage reached in the implementation of gender budgeting.

Nevertheless, tools and methods for gender budgeting should refer not

only to the distribution of expenditures/revenues, but also to effects on employment, income distribution, the care economy (in particular the distribution of paid and unpaid work) and on time use. They should also take account of gender-specific needs/wants as well as gender-specific reactions to policy measures and the extent to which budgets contribute to overcoming gender stereotypes.

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Many tools and methods for gender budgeting are based on widely used mainstream economic approaches and methods, which are transformed by incorporating a gender perspective, thereby extending their scope to or focusing them on gender issues. Depending on national, regional or local circumstances, gender budgeting initiatives will have to further develop and refine tools and methods, adapting them to their specific context.

expenditure. These are questions concerning:

- incidence/representation of women and men or girls and boys among recipients, beneficiaries or contributors in terms of expenditure and revenue;
- the long- and short-term implications for the distribution by gender of resources such as money, positions of power, time for leisure, paid and unpaid work.

In order to avoid simplistic conclusions, the counting of women and men in terms of representation and allocation/distribution of financial and other resources must be complemented by a qualitative analysis. Qualitative analysis should take into account a range of factors including socio-economic status and axes of discrimination.

Analysing expenditures/revenues

In order to analyse the current situations of women and men or girls and boys in a specific sector – or

assess the gender effects of policies or policy measures – further measures have been developed which link budgets to policies, focusing on different aspects (revenues, expenditures, public services or time use).

Gender-disaggregated revenue incidence analysis is a research technique examining direct and indirect taxes as well as user fees paid by women and men.

Gender-disaggregated public expenditure incidence analysis compares public expenditure on a given programme, usually with data from household surveys, to reveal the distribution of expenditures between women and men or girls and boys.

Gender-disaggregated beneficiary assessment is a research technique used to ask actual or potential beneficiaries the extent to which government programmes and/or public services match their needs, wants and priorities.



Gender-disaggregated analysis of the impact of the budget on time use

looks at the relationship between the national budget and the way time is used in households. This ensures that the time spent by women on unpaid work is accounted for in policy analysis.

Gender impact assessment (GIA) is an *ex post* evaluation of budgets or *ex ante* evaluation of budget proposals and probably the most extensive and complex tool of gender budgeting, since it refers to short and long-term budgetary effects on the distribution of and access to resources (including time) and on gender roles and norms. GIA therefore requires not only data on both the market and the care economy, paid and unpaid work, but also on gender stereotypes, gender-specific perceptions, rules, symbols, traditions and discriminating practices within societies.

Generally speaking, these are methods of *ex post* analysis (although gender impact assessment can also be applied *ex ante*) to gain knowledge about gender gaps. Application of these methods might lead to the identification of hidden gender inequalities and indicate a need to reformulate or for a shift in political priorities policies and programmes.

Designing gender-sensitive policies

Gender-aware medium-term economic policy framework and gender-aware policy appraisal are methods which refer to the development and design of policies, providing the basis for budget planning and preparation. Since in most countries medium-term economic policy frameworks and policy appraisals are applied anyway, the main change related to gender budgeting consists in the incorporation of a gender perspective. Both methods proposed here seem essential for gender budgeting and should be applied regularly.

Gender-aware medium-term economic policy frameworks seek to incorporate a gender perspective into the economic models on which medium-term economic frameworks are based. This tool assumes and advocates the presence of a strong gender mainstreaming policy in

developing the medium-term fiscal policy framework.

Gender-aware policy appraisal involves scrutinising the policies of different portfolios and programmes and paying attention to the implicit and explicit gender issues involved. It questions the assumption that policies are “gender-neutral” in their effects and asks instead in what ways policies and their associated resource allocations are likely to reduce or increase gender inequalities. The UK Women’s Budget Group’s policy appraisals on tax credits, for example, contributed to policy changes with regard to Working Family Tax Credits, Child Tax Credits and Employment Tax Credits.

Transforming gender-sensitive policies into budgetary categories

Gender-aware programmes of budgetary objectives, benchmarking and gender-aware budget statements are methods closely linked to the budget process which take the budget as a point of reference.

Programmes of budgetary objectives and benchmarking are *ex ante* tools, while gender-aware budget statements are to be applied *ex post* only. Programmes of budgetary objectives exist in most countries, so gender budgeting in this case requires revision of focuses and goals only.

Setting up a gender-aware programme of budgetary objectives is an essential part of planning and preparing a budget. It implies defining general gender equality goals to be attained – or at least approached – through budgetary measures. Although budgets in general cover periods of one year, the programme of objectives should refer to short, medium and long-term aims.

Programmes of budgetary objectives also serve as a basis for auditing and evaluation. Formulating objectives precisely and quantifying them, if possible, are therefore important steps for making changes measurable. On the other hand, this should not cause non-monetary aims to be neglected.

Benchmarking means establishing reference points in order to specify the effects of budgetary changes. It

involves the development and specification of indicators representing core dimensions of gender relations, which serve as a standard for determining the consequences of budget measures. Benchmarking therefore requires the ability to relate budgetary changes to particular social phenomena. It constitutes an important prerequisite for evaluation. The chosen indicators will therefore closely reflect the programme of budgetary objectives.

A *gender-aware budget statement* is a government report that reviews the budget and summarises its implications for gender equality. It involves a process which may utilise any of the above tools and methods. It requires a high degree of commitment and co-ordination throughout the public sector as ministries or departments assess the gender impact of their line budgets. Gender-aware budget statements on the gender impact of revenues and expenditures are issued alongside the national budget by the French government, for example. Another example is the Swedish budget statement on the distribution of economic resources between women and men, which is appended to the financial forecast of the state budget. It summarises the economic situation and the effects of the welfare system on different groups of women and men.

Implementing gender-sensitive budgets

Tools for implementation, primarily instructions and guidelines, are available to all players involved in gender budgeting to ensure its successful implementation. They offer guidance on how to incorporate a gender perspective at each stage of the budget process. Instructions and guidelines seem particularly important in the administration and should be accompanied by specific gender training. In principle, it might be useful to have specific guidelines for each step of the budget process.

Gender-aware guidelines for implementation are designed to ensure gender-sensitive budget execution. The guidelines should explain the relevance of gender equality in relation to other aims and principles of imple-



mentation and set clear priorities. The guidelines might also involve gender-specific quantitative targets for each budget unit.

Moreover, specific training on gender sensitivity is a necessary back-up measure, helping to ensure that the implementation process accords with the underlying gender equality objectives of the budget. Where trade unions or employers' organisations take part in the imple-

mentation process, it might be necessary to have specific guidelines covering their particular sphere of activity.

Gender-sensitive evaluation of the budget

Gender-aware guidelines for auditing and evaluation provide information on how to conduct the audit and evaluation of the budget in terms of its gender impact. Such guidelines

ensure proper interpretation of budgetary objectives, taking gender equality as a reference point.

Like guidelines for implementation they should relate gender equality to other aims and principles and set clear priorities. Strict guidelines for auditing and evaluation not only help the players involved, but guarantee high-quality gender-aware budget statements.

Challenges

Obstacles

Obstacles may be practical in terms of a lack of data or appropriate tools and expertise, or they may be based on resistance or a lack of will and commitment at the political level of government or in the government administration. The main obstacle hindering the gender budgeting process certainly consists in a lack of political will to allocate sufficient human and financial resources or to consider the reallocations of expenditure or reforms of taxation and revenues that might be called for as a result of gender analysis. These challenges can only be met through constant political pressure and compliance with international commitments. Active steps must be taken to have gender budgeting recognised as a priority.

Economic theory, budget-making and gender equality

Recent research demonstrated the role played by economic theory in the development of economic policy and the consequent budget making.

The economic theory was clearly gender-blind, and avowedly so. When adopted by the economic policy makers, the theory was accepted without question and the resultant economic policy rendered gender-biased. This uncritical approach to economic theory is at the root of much gender equality. What was discovered in the research was that new thinking can be developed to critique the economic theory and to find ways to accommodate the principles inherent in the theory while rendering it neutral in terms of its potential discriminatory effects. To this end, dialogue between economists and gender experts should be encouraged and promoted.

Enduring gender practices

Given the disappointingly slow progress in relation to the implementation of gender mainstreaming, there is a pressing need to ensure gender budgeting does not become a once off dalliance but is introduced within an overall strategic process

and at a level that can be built upon. We know that while we can count in increasing decades the number of countries involved in gender budget initiatives, often there is little follow up. In some cases the exercise becomes discredited, for one reason or another, and so is dismissed. Just as gender mainstreaming has become in many instances an exercise in checklists, there is the danger of gender budgeting being perceived as a once off exercises. It is often the case that civil society has become more involved in gender mainstreaming and gender budgeting than those who are meant to be engaged in these practices – “the actors normally involved”. While it is important that civil society knows how to monitor these processes, unless policy-makers and budget-makers are doing gender mainstreaming and gender budgeting, then change will not happen where it should most effectively happen.

Evaluation of gender budgeting initiatives

Despite its potential and the opportunities it offers, gender budgeting remains a relatively new field of experience, and application in European countries remains limited and hesitant. Both conceptualisation, in terms of appropriate methodology, tools and techniques for various stages in the budget cycle and for various kinds of budgetary processes, and practical implementation are evolving. Clearly, lesson-learning and cross-fertilisation between differ-

ent countries, regions and players are necessary to further stimulate gender budgeting methodology and practice. This may be achieved through monitoring and evaluation of initiatives and through the sharing and assimilation of lessons learned.

In order to be able to monitor and evaluate initiatives, it is essential that, from the very beginning, initiatives set out clearly their objectives (such as awareness raising, accountability or bringing about change), the

ultimate impact they want to achieve, the concrete results they want to obtain, the activities foreseen, specific approaches, tools and instruments applied, and the human and financial resources to be used. Each of these elements in the chain should as far as possible be translated in terms of indicators that are objectively verifiable.

Initially, monitoring and evaluation of initiatives will necessarily focus on implementation of initia-



tives (process evaluation) as it is impossible to expect any impact from initiatives if they are not well or even not at all implemented. Basic questions are:

- whether the activities foreseen in the initiative were implemented as planned and if not, why;
- what hindrances were there to successful implementation; what stimuli were there;
- whether the financial and human resources for implementation were sufficient and adequate;
- what hindrances were there to resource allocation; what stimuli were there;
- whether changes in financial and human resources could lead to better implementation of activities;
- whether the anticipated results and impact were achieved;
- to what extent the results and impact were due to the initiative;
- whether the activities implemented were the right ones to achieve the results and impact;
- whether changes in activities could lead to better results and impact.

Clearly, the importance of monitoring and evaluation goes beyond the specific initiatives they focus on. To ensure that maximum benefit is derived from the results of both process and impact evaluation, it is important that they are not only fed back into the initiatives themselves but also disseminated across regional and national boundaries. A kind of supranational network for dissemination of monitoring and evaluation results might therefore be envisaged.

The rapid development gender budgeting has undergone in the last few years shows its great potential with regard to gender equality and good economic governance. The Group therefore recommends the application of gender budgeting as an essential component of gender mainstreaming in all Council of Europe member States.

The Group also recommends that the questionnaire prepared to collect information about and concrete examples of gender budgeting initiatives in the Council of Europe member states should be updated with a view to identifying and exploring new approaches and, on that basis, updating the report on Gender budgeting.



Table: Incorporating a gender perspective in the public budget process

This list of questions applies in particular to initiatives undertaken by gender equality machineries.

<i>Stages of the budget process</i>	<i>Possible questions</i>
<i>Planning and preparation of the budget</i>	<p>What procedure is followed?</p> <p>What type of budgetary system is used: input budgeting, results-based or performance-oriented budgeting, medium-term expenditure frameworks (taking into account ongoing or planned reforms in the budgetary system)?</p> <p>Who are the players involved?</p> <p>Who is responsible for co-ordination?</p> <p>What are the possible entry points for lobbying and negotiation on the incorporation of a gender perspective?</p> <p>Is gender expertise available with the players currently involved in planning and preparation of the budget?</p> <p>Is gender expertise involved in the planning and preparation of the budget?</p> <p>Have gender-specific objectives been identified?</p> <p>Have objectives been translated into objectively verifiable indicators?</p> <p>What is the degree of gender-disaggregation of data currently used in planning and preparation of the budget?</p> <p>What relevant gender-disaggregated data is not currently used but available and accessible?</p> <p>What methods and tools are available and applicable for the specific type of budgetary system used (e.g. gender-aware policy appraisal, functional performance framework, gender-aware medium-term economic policy framework, gender-disaggregated beneficiary assessment)?</p> <p>Is a gender perspective incorporated into the official budget document?</p>
<i>Adoption of the budget</i>	<p>What is the procedure?</p> <p>Who are the players involved?</p> <p>What possibilities are there for lobbying and negotiation on the incorporation of a gender perspective?</p> <p>Is gender expertise available with the players involved in adoption of the budget (possibly organised through specific parliamentary committees)?</p> <p>What methods, tools and results of prior analysis are available for the players involved in the adoption of the budget?</p> <p>Is a gender perspective incorporated into the official budget document?</p>



<i>Stages of the budget process</i>	<i>Possible questions</i>
<i>Implementation and monitoring of the budget</i>	<p>What procedures are followed?</p> <p>What type of budgetary system is used?</p> <p>Who are the players involved?</p> <p>Who is responsible for co-ordination?</p> <p>What possibilities are there for lobbying and negotiation on the incorporation of a gender perspective?</p> <p>Is gender expertise available with the players involved in the implementation and monitoring of the budget?</p> <p>Is gender expertise involved in the implementation and monitoring of the budget?</p> <p>What traditional tools and methods are used for implementation?</p> <p>What traditional tools and methods are used for monitoring?</p> <p>Is it possible to incorporate a gender perspective into traditional methods and tools?</p> <p>What degree of gender-disaggregation of data is currently used?</p> <p>What additional methods and tools for gender budgeting could be applied (e.g. gender-disaggregated benefit incidence analysis, gender-disaggregated revenue incidence analysis)?</p> <p>What relevant gender-disaggregated data is not currently used but available and accessible?</p> <p>Is a gender perspective incorporated into the official budget evaluation document?</p>
<i>Auditing of the budget</i>	<p>What is the procedure?</p> <p>What type of budgetary system is used?</p> <p>Who are the players involved?</p> <p>What possibilities are there for lobbying and negotiating on the incorporation of a gender dimension?</p> <p>What traditional methods and tools are used?</p> <p>Is it possible to incorporate a gender perspective into traditional methods and tools?</p> <p>What degree of gender-disaggregation of data is currently used?</p> <p>What relevant gender-disaggregated data is not currently used but available and accessible?</p> <p>Is a gender perspective incorporated into the official budget audit document?</p>



<i>Stages of the budget process</i>	<i>Possible questions</i>
<i>Evaluation of the budget</i>	<p>What is the procedure?</p> <p>What type of budgetary system is used?</p> <p>Who are the players involved?</p> <p>What possibilities are there for lobbying and negotiation on the incorporation of a gender perspective exist?</p> <p>Is gender expertise available with the players involved in the evaluation of the budget?</p> <p>What type of budget analysis is traditionally applied? What criteria: Output? Outcome? Impact? Quantitative and qualitative dimensions?</p> <p>What methods and tools for budget analysis are traditionally applied?</p> <p>Is it possible to incorporate a gender perspective into different types, tools and methods of budget analysis?</p> <p>What degree of gender-disaggregation of data is currently used in traditional budget analysis?</p> <p>What additional types, methods and tools of gender budget analysis could be applied (e.g. gender-disaggregated benefit incidence analysis, gender-disaggregated revenue incidence analysis)?</p> <p>What relevant gender-disaggregated data is not currently used but available and accessible?</p> <p>Is a gender perspective incorporated into the official budget evaluation document?</p>

Example of guidelines for starting a gender budgeting initiative

Why start a gender budgeting initiative?

In all countries, there are significant gaps and inequalities between women and men in terms of political and economic participation, remuneration, income and economic assets, and in terms of unpaid care and housework in the families. All member states of the Council of Europe are signatory parties to the *Convention of the United Nations on the Elimination of all forms of Discrimination against Women (CEDAW)*, which requires state partners to take all necessary steps to ensure gender equality.

States Parties shall take in all fields, in particular in the political, social, economic and cultural fields, all appropriate measures, including legislation, to ensure the full development and advancement of women, for the purpose of guaranteeing them the exercise and enjoyment of human rights and fundamental freedoms on a basis of equality with men.

Convention on the Elimination of All Forms Of Discrimination against Women, Article 3

Further to the commitments under the CEDAW Convention, the 1995 Beijing Platform for Action was endorsed by next to all UN member states. The world community agreed that the national governments must reallocate and mobilise additional resources for the empowerment of women.

Governments should make efforts to systematically review how women benefit from public sector expenditures; adjust budgets to ensure equality of access to public sector expenditures; adjust budgets to ensure equality of access to public sector expenditures, both for enhancing productive capacity and for meeting social needs; and achieve the gender related commitments made in other United Nations summits and conferences. To develop successful national implementation strategies for the Platform for Action, Governments should allocate sufficient resources, including resources for undertaking gender impact analysis.

Beijing Platform for Action, paragraph 346

Gender budgeting is a tool to ensure that governments commitments to gender equality and the advancement of women are backed by necessary resources. It means that a gender perspective will inform the allocation of public budgets. This will contribute to a fair distribution, as well as target oriented, user friendly and efficient allocation of public resources. Gender based assessment aims to render visible and document any unwanted gender inequalities. This will facilitate goal-oriented action and measures to close gender gaps and realise the full potential of both women and men in the economy as well as in other social spheres. Further, this will contribute to qualitatively better and more realistic analyses. It supports the principles of good governance, democratic participation, accountability and transparency, as well as effectiveness and efficiency.

Organising a gender budgeting initiative

Base responsibility in the ordinary budget process

The ministry of finance/budget should take the lead in organising a gender budgeting initiative, whether of their own accord or following an initiative from the national gender

equality machinery, the parliament or others.

The finance/budget ministry prepares and finalises the government's budget proposition for presentation to the parliament. These authorities

should issue guidelines that incorporate gender disaggregated statistics and tables as a basic requirement (all data relating to persons). They should acquire and/or collaborate with gender expertise to develop methods



and tools for gender sensitive macro-economic analyses. According to the mainstreaming principle, co-ordination should rest with the ministry in charge. Responsibilities, however, will be spread across all the different line ministries.

In practice, gender budgeting initiatives will frequently be originated in the national gender equality machinery and may be co-ordinated by it at

least for a certain period. Gender budgeting initiatives can also be organised autonomously in a line ministry or government service.

The principle still applies that close collaboration should be sought with the ministry/department/service in charge of co-ordination and budgets. Partnership with the budget/finance ministry (and department), responsible for the prepara-

tion of the government budget proposal, is crucial to the initiative's viability.

Henceforth the term *budget department* will be used, for simplicity. The following guidelines are tailored to meet the needs of incipient gender budgeting initiatives. They do not precondition, (nor do they preclude), the active involvement of the ministry of budget/finance.

Ensure management responsibility

At the level of each ministry, the ultimate responsibility should lie with the top management/director general, who will ensure that the nec-

essary steps are taken by the director of the budget department and the directors of the various policy departments. The responsibility of heads of

departments includes allocating the necessary human and financial resources.

Apportionment of responsibilities within a gender budgeting initiative

The budget department should organise the gender budgeting process, including planning of the process and requesting the contributions of other (ministries and) departments.

The line ministries/departments undertake, or commission, gender

analyses within their own responsibility areas.

The national gender equality machinery should use its expertise and capacity to assist with the design and implementation of the gender budgeting process.

This principle is in accordance with the mainstreaming principle, that the actors normally involved should apply a gender perspective in their ordinary duties.

Cross-fertilisation: bring together budget, policy and gender expertise

Each ministry should ensure different types of expertise work together to achieve gender sensitive budgeting. The budget department and policy departments should collaborate, along with gender expertise. Budget expertise and policy expertise is usually ready at hand in any organisation. Gender expertise may have to be acquired or developed.

Each ministry and government service should enlist, train and utilise available gender expertise within their ranks.

Gender focal points should be appointed in all ministries. They are mandatory to animate gender mainstreaming of policies and of budgets (gender budgeting). The gender focal points need solid management backing, a clear mandate, and any training

necessary to meet expectations. Sufficient time needs to set aside for them to fulfil their tasks.

The national gender equality machinery is a crucial source of gender expertise. In most countries there will also be external gender expertise that can be consulted. A list of external gender experts and consultancies should be drawn up.

Involving government agencies

In many cases, core measures will not be a direct responsibility of the ministry, but delegated with underlying government agencies. These

agencies should be involved or tasked with the design and execution of gender based assessment, as appropriate. The budget allocations for rel-

evant government agencies should as a rule specify that a gender perspective be mainstreamed in their activities.

Planning a gender budgeting initiative

Establish a joint task force

As a first step, the co-ordinating department organise a task force, bringing in representatives from the policy departments, and gender expertise. The task force reports to

the budget/co-ordination department which retains oversight and is responsible for overall co-ordination. Both women and men should be actively involved in the process.

The mandate of the task force:

- take stock of the situation;
- assess the gender relevance of the budget/policy areas;
- propose a plan of action.



Take stock of the situation

All the departments should be involved to check for prior or ongoing

gender initiatives, especially those related to resource allocation.

- Experiences gained

- Follow-up of findings/conclusions
- Availability of relevant external research & development

Check gender relevance

You need statistics disaggregated by sex. If this is not available, you must start by taking the necessary steps to acquire the relevant data. The national statistical office is one obvious source. Often, sex disaggregated data are available though not always published or analysed. The Ministry should always request and ensure that person-related data and research that they commission or acquire is presented and analysed by gender.

- Check gender relevance in all budget/policy areas
- For each budget area, explain briefly how gender is relevant
- Dismiss with a short explanation budget areas that are clearly devoid of gender relevance.

In order to check gender relevance,¹ you need ask the right questions:

1. EU Guide to gender impact assessment 1997, and Mieke Verloo "Smart" instrument.

- Does the budget/policy area concern one or more target groups? Is the daily life of part(s) of the population affected?
- Are there differences between women and men in this policy field (with regard to rights, resources, participation, values and norms related to gender)?

If the answer to either of these two questions is positive, gender is relevant to your issue. You need to obtain and study sex-disaggregated data and assess the potential gender impact.

Plan of action

On the basis of the initial checking of gender relevance, and the stock-taking, the task force prepares a proposal for a prioritised and time-bound action plan for gender based assessment of the relevant budget areas.

The plan of action should address the following questions:

- the extent of the proposed assessments;
- ensuring institutional back-up, resources and expertise for the implementation.

Set a realistic time-frame! The priorities should ideally reflect the importance and political priority of the budget areas. A stepwise approach and tactical considerations may be recommended. Start by assessing one or more budget lines where the relevance of gender is obvious, or there is clear political interest. More complex areas can be dealt with later, after a certain body of experience has been attained and the necessary resources have been committed, or are more easily advocated.

The plan of action should be submitted for adoption at the highest level to ensure commitment to its implementation.

The plan should be revised annually with a view to:

- regular monitoring;
- follow-up of findings;
- making use of experiences gained in the process;
- initiating new assessments according to the listed priorities;
- review the plan and making corrections as appropriate.

Gender based assessment

Budgets and policies may impact differently on women and men. They can contribute to increasing or reducing gender inequality, even when it was neither intended nor envisaged. Women and men, girls and boys have different priorities and organise their lives differently. They have unequal access to social benefits and economic resources. Gender based assessment is a tool to ensure that the different behaviour, aspirations and needs of women and men are equally favoured in the organisation and governing of society. This also implies a redistribution of power and resources.

When assessing the gender relevance of budget areas you should ask whether the budget area may have different implications for women and men, girls and boys in terms of:

- the challenges that the budget area is to address;
- the overall objective of the budget area;
- the effect of the budget area for choice and agency at the level of individuals and households.

To launch a gender based assessment:

- Define and clearly demarcate the area to be assessed.
- Define gender relevant objectives and indicators for the specific area.

- Choice of approach or methodology depends on the scale of the budget area in question, the indicators (quantitative or qualitative), and what data are available.
- Who will execute the assessment? Whether to go for external expertise, or executive officers within the administration, depends on the complexity of the task. It is a question of competence, and of availability of either human or financial resources.

Methods for gender budgeting and useful references are described in this report (see "Tools and methods for gender budgeting", page 17, and Appendix IV – Bibliography, p. 42).



Follow-up to the assessment

The assessment may reveal unforeseen and unwanted gender inequalities. Responsibility lies with the political and administrative leadership to take the necessary decisions and initiate actions to correct the

unwanted imbalances. Proposals for changes and corrective measures should take into account international instruments (such as the *Convention on the Elimination of All Forms of Discrimination against Women* and

the *Beijing Platform for Action*) as well as the national definition and goals for gender equality/the advancement of women.

Visibility of gender in the government's budget proposition: expected outcomes

Increasingly, gender should be visibly integrated throughout the budget proposition. This will contribute to raising the gender awareness among the parliamentarians and other users of the budget within and outside the

ministries and governments agencies.

All person-related statistics, tables and figures should be desegregated, analysed and presented by sex. When appropriate, other axes of differentia-

tion should be also specified, such as ethnic origin.

The increasing number, scope and quality of gender based assessments should gradually transform financial and budgetary policy in accordance with gender equality objectives.

Examples of gender budgeting initiatives in Council of Europe member states

Austria

An independent group of economists and social scientists from universities and other research institutions started Austria's first gender budgeting initiative in spring 2001. This working group, known as BEIGEWUM, collected information on gender budgeting and its international development and explored the gender-specific effects of the Austrian national budget. The goal of this initiative was first of all to raise awareness and provide information about gender budgeting in order to motivate both government and NGOs to pursue the issue further. The establishment of relations with NGOs and with the gender-mainstreaming coordinator of the Ministry of Finance led to the emergence of a gender budgeting network with the working group as a focal point.

As a result, several conferences on gender budgeting were organised and, at the end of 2002, after one and a half years of continuous co-operation, the BEIGEWUM working group published a book¹ containing the results of its work, which has become an important reference point in Aus-

tria. It deals with macroeconomic strategy and its impact on women as well as government revenues (focusing on taxes, social security and user fees) and selected areas of public expenditure (education, research, labour market policy, funding for women's organisations).

Moreover, in response to the demand for more practical assistance on how to approach and implement gender budgeting at the local level, a handbook on the application of gender budgeting at regional and local levels was published in June 2004.

In 2002, the Ministry of Finance took the first steps towards gender budgeting by conducting a gender-disaggregated data analysis² of Austrian income tax. A check list was also devised to serve as a gender budgeting guideline for the administration.

In March 2004, the Austrian Federal Government finally decided to implement gender budgeting. The Ministry of Health and Women's Affairs accordingly established a gender budgeting working group as

part of the gender mainstreaming implementation process and started a pilot analysis of expenditures on drug policy by the end of 2004. Furthermore, the 2005 budget law introduced gender budgeting as a means of gender mainstreaming. As a first step each ministry was requested to analyse the gender impact of one category of its budget allocations.

The federal state of Upper Austria has launched a gender budgeting analysis at regional level with the help of external experts in close cooperation with the administration. The analysis focuses on public spending on education, health and sports (about 50% of Upper Austria's expenditure). Direct benefits, effects on employment and indirect effects on the care economy, in particular on unpaid work, will be explored in order to develop a policy mix for the promotion of gender equality.

In Vienna, the city administration declared its intention to start in 2005 a gender budgeting pilot project which involves analysing the budget in one of the city's districts. Several cities and small communities have started – or at least declared their intention to start – local gender budgeting initiatives.

1. BEIGEWUM (2002): *Frauen macht Budgets. Staatsfinanzen aus Geschlechterperspektive*, Wien.

2. BMF (2002): *Is the Austrian tax system really "gender-neutral"? Results of a wage and income tax comparison between men and women*. Wien. (<http://www.bmf.gv.at/>)

Belgium

A year-long pilot project on "gender budgeting" was carried out at fed-

eral government level in Belgium.³ It started in June 2002 as a spin-off

from the Brussels-based international conference on "Strengthening Eco-



nomic and Financial Governance: towards Gender Responsive Budgeting” organised jointly by UNIFEM, OECD, the Nordic Council of Ministers and the Belgian government.⁴ The initiative was spearheaded by the Belgian federal Ministry of Employment and Equal Opportunities and housed under the umbrella of the wider gender mainstreaming project, which started at the end of 2000. Both the gender mainstreaming and the gender budgeting initiative were built upon a combination of “flying” academic experts working together with in-house staff (mostly the gender focal points) of federal ministries. The objective of the initiative was to explore the feasibility of applying gender budgeting within Belgium’s federal government services. For this purpose, three inter-linked phases of training, action research and information dissemination were set up by the staff responsible at the Directory of Equal Opportu-

nities and two teams of three academic experts. The pilot project has generated a number of concrete outputs:

- budgeting and gender officials received training in the rationale, approaches and tools for gender budgeting. The training was deliberately organised for a combined audience so as to bring together officers with two entirely different knowledge bases and experiences, which will certainly affect future gender-related individual and organisational learning;
- action research led to a stocktaking in all federal ministries of prior and ongoing initiatives that could be labelled as “gender budgeting” and a listing of the type of gender-disaggregated data, both quantitative and qualitative, that was available and accessible in ministries. It became obvious from this that there was no area of administration where a gender perspective was systematically incorporated into mainstream budgeting. At the same time, the type of data needed to launch initiatives was not readily available. Despite the limitations, two interesting ongoing initiatives that were indirectly related to gender budgeting were discovered (including one in the Ministry of Finance), and two new expert-led initiatives were launched (including one in the

Ministry of Foreign Affairs). These showed what a gender budgeting initiative in a ministry might look like, while at the same time highlighting its potential results in terms of effectiveness and gender equality;

- information sharing and dissemination, which were considered an important dimension of the pilot project, included *inter alia*: compiling training materials, reporting on the process and findings of action research, organising a feedback meeting with budget and gender officials of all departments, and producing a concise leaflet containing easily readable information.⁵

Apart from the project at federal government level, there is growing evidence of increased interest in gender budgeting at regional level (both in Flanders and Wallonia), at parliamentary level (a bill has been drafted) and within civil society (the women’s movement is organising various training sessions on the issue).

3. For more detailed information, please consult Cecchini I./Cornet A./Holvoet N. (2003): *Projet “gender budgeting”. Rapport de synthèse/Gendergevoelig budgetteren. Syntheserapport van het project “gender budgeting” in het kader van het globaal project “gender mainstreaming” opgericht door het federale beleidsniveau*. Bruxelles/Institut pour l’égalité des femmes et des hommes/Instituut voor de Gelijkheid van Mannen en Vrouwen, 71 p.

4. Papers and presentations at the conference have been compiled in UNIFEM (2002): *Gender Budget Initiatives: Strategies, Concepts and Experiences*. New York: UNIFEM.

5. Cecchini I./Cornet A./Holvoet N. (2003): *Analyse budgétaire en terme de genre et d’égalité hommes/femmes : réduire les inégalités et améliorer ses performances: un défi pour les services publics/Gendergevoelig budgetteren: Ongelijkheid verminderen en efficiëntie verhogen: een uitdaging voor openbare instellingen*. Bruxelles/Brussel/Institut pour l’égalité des femmes et des hommes/Instituut voor de Gelijkheid van Mannen en Vrouwen/8.

France

In the year 2000 French Parliamentarians called on the government to present annual evidence, when the state budget was drafted, of the financial effort made to promote women’s rights and gender equality. This gave rise to the “*jaune budgétaire*”, the yellow appendix to the budget concerning women’s rights and equality.

This document, which provides parliament with information and a means of monitoring the situation, and which has a legal basis, allows the government to display the results of its policy as reflected in budgetary appropriations, gauge the progress made and pinpoint shortcomings. It is up to each ministerial department to identify and take stock of the meas-

ures it has introduced to foster, or increase awareness of, gender equality. Each department is also asked to explain its approach to gender equality and submit the indicators that it considers most relevant in the area for which it is responsible.

The 2004 Charter for Equality between Women and Men, in which the ministries and local and regional authorities, in particular, undertook to make tangible progress in this field over the next three years, and the introduction of objective-based budgeting for the preparation of the state budget will make it clearer how the various ministries’ programmes for the furtherance of this policy fit together. These two complementary

exercises will in future make it possible to consolidate the steps taken to give a higher profile to the gender equality policy in the state budget.

For instance, the ministry for gender equality and equality in the workplace will submit to parliament an annual gender equality programme setting out objectives and indicators and its own draft budget. Moreover, the “*jaune budgétaire*” is also to include a review of the measures provided for in the Charter and will gradually make it possible to come up with objectives and indicators common to the various government departments in order to further a mainstreaming approach to gender



equality in all the public policies for which they are responsible.

Germany⁶

The German Federal Government's inter-ministerial working group on gender mainstreaming (IMA-GM) founded a sub-working group on gender budgeting (UAG-GB) in 2003. This group of gender and budgeting experts initiated a feasibility study on gender budgeting that is being conducted from 2005-2006. Several federal ministries in Germany have already taken important steps towards gender budgeting as part of their gender mainstreaming process. E.g. the ministry of youth has implemented a systematic gender control of important budget titles: Data on the participation of boys and girls in all actions are provided in yearly reports which the institutions receiving public funding in this field have to deliver to the ministry, and gender aspects are analysed. Yearly the German Youth Institute (DJI) conducts a qualitative scientific survey that assesses the benefits derived by girls and boys from the measures financed by the federal ministry and the advancement of gender policies within the institutions that receive public funding. Other federal minis-

tries like the ministries of education, of international co-operation or of foreign affairs or federal institutions like the federal bureau of political education have established similarly interesting instruments to control and restructure expenditures.

Several German *Länder* are in the process of implementing gender budgeting. The State of Berlin (about 3.4 million inhabitants) has composed an engendered budget for 2006 that will be approved of by the state parliament on 8 December 2005. The process was based on a parliamentary initiative and a decision of the mayor and the senate in 2003. In the 2006 Berlin budget a part of every ministry's budget is analysed from a gender standpoint starting with the main groups (Hauptgruppen) 6 (allocations of financial contributions) and 8 (investments). This first step includes titles that could be related to men and women or girls and boys as direct and indirect beneficiaries. Therefore a gender-disaggregated beneficiary analysis was conducted and incorporated into budget. The Berlin Senate has established a Berlin

commission on gender mainstreaming and a workgroup on gender budgeting that includes the NGO "Berlin Initiative for Gender-Just Budgeting".

On the local level, many cities have introduced gender budgeting strategies into their budgets. As one example, the local political level in Berlin composed engendered budgets for all 12 districts, and the engendered budgets have been approved by the 12 district councils. The district of Lichtenberg (260 000 inhabitants), for instance, has conducted a gender-beneficiary-analysis of 19 products (16 million euros) of its result-oriented budget and has made the analysis part of the budget. The entire Lichtenberg budget contains 514.8 million euros, 377.4 million euros are social transfer and 85.6 million euros staff. The information gathered during the process of analysing the gender benefits from the budgets (products or titles) are used to deepen the gender mainstreaming process, to create transparency about public expenditures and to identify specific target groups along gender lines.

Ireland

In recent years, legislative reform in Ireland has extended anti-discrimination law to include the provision of goods and services, as well as existing protection in employment. In addition, the equality infrastructure has been strengthened to include an Equality Authority, and a NDP Gender Equality Unit.

Gender equality policy has traditionally been implemented through the implementation of positive action measures. Currently, within the framework of the National Develop-

ment Plan 2000-2006 (NDP), gender mainstreaming has been adopted to advance equality of opportunity between women and men.

As part of its role to provide support and advice on gender mainstreaming to policy makers and programme implementers, the NDP Gender Equality Unit commissioned a pilot research project to explore the potential use of a gender-sensitive approach to budgetary processes.

The primary focus of the research was within a regionally based County

Enterprise Board (CEB), whose remit is to promote micro-enterprises through the provision of cash grants and programmes to support entrepreneurial and capability development.

Of particular significance, both as aids to the research and as outcomes of the research, was the development of two gender analytic tools:

- The *Template to Promote Gender Sensitive Budgeting* provides a matrix for a gender audit of all facets of an organisation, including budgetary processes. The results

6. Websites :

Federal process:

www.gender-mainstreaming.net/RedaktionBMFSFJ/RedaktionGM/Pdf-Anlagen/implementation-of-gender-mainstreaming.pdf

Federal feasibility study:

www.bmfsfj.de/kategorien/Aktuelles/ausschreibungen,did=23218.html

www.gender-mainstreaming.net/gm/Aktuelles/newsletter,did=28142.html

Berlin report:

www.berlin.de/SenWiArbFrau/frauen/gender_gs/index.html

www.berlin.de/SenWiArbFrau/frauen/doku/gender/d153136_31_08_2004_schlussbericht2.pdf

Berlin initiative: www.gender-budgets.de



of the audit become a benchmark of the organisation's overall gender sensitivity, while at the same time providing the basis for a strategy by which the organisation can enhance its gender capacity.

- The *Funding Map* promotes a new way of looking at budgets, to include a broader range of personnel, as well as new perspectives that encourage a proactive link between financial administration

and programme delivery. As well as demonstrating the gap between policy-making and resource allocation, the Funding Map allows for the identification of flexibility in budgetary processes. A logical progression from the Funding Map is to apply other gender budget tools, such as gender disaggregated beneficiary analysis and gender disaggregated incidence analysis.

A key dimension of the research was an examination of the constraints placed on funding provided by the national government to the CEB. In this context, the gender budgeting pilot facilitated the exploration of the influence of economic theory on economic policy, and the subsequent implications for social policy and, in particular, on the implementation of gender mainstreaming.

Norway

Norway has a long tradition of gender mainstreaming as one among other approaches to promoting gender equality. The responsibility of all public authorities for promoting gender equality in their fields of action is enshrined in the Gender Equality Act of 1979. The provision was strengthened when the Act was revised in 2002 and the duty to promote gender equality in an active, planned and systematic manner was extended to private sector organisations. A further requirement was introduced, namely to report on gender equality in the annual accounts (in the budget proposals where the Ministries are concerned). The obligation to report on gender equality is limited to the field of personnel policy.

Since 2002, the Ministry of Children and Family Affairs has co-ordinated an initiative aimed at mainstreaming a gender perspective in the Norwegian state budget. Three consecutive Government budget proposals (2003, 2004, and 2005) have presented an annex presenting gender analyses relating to a broad variety of budget areas. Despite the lack of obligation (the ministries have been *invited* to contribute), nearly all the ministries have contributed. A Committee of State Secretaries on Gender Equality has been entrusted by the government with responsibility for developing the gender budgeting process. Some systematic gender based assessments of programmes resource allocation have resulted from this process in the areas of youth policy, food production and reindeer husbandry. Apart from these, increased visibility and attention paid to gender aspects can be noted in a

wide range of policy and budget areas. Critics have pointed out that impact was limited to relatively minor budget allocations while neglecting the macro level. Follow-up of findings has also been limited. In 2005, the Government decided to reform the process with a view to improving quality and impact.

In the state budget proposition for 2006, all the ministries were requested to report on gender based assessments in their own line budget propositions. The extent of both the gender analyses and level of detail reported is left up to the individual minister. Guidelines will be issued by the end of 2005 to facilitate the process and further improve the integration of a gender perspective in the Government's budget proposition for 2007. An inter-ministerial working group, under the auspices of the Committee of State Secretaries on Gender Equality and assisted by an external expert, prepares the guidelines. The Gender Equality Annex has been transformed to reflect the macro level better. The National Statistical Office was commissioned by the Ministry of Children and Family Affairs to prepare a report on income, employment and time use by gender. An inter-ministerial reference group, including amongst others the Ministry of Finance and the Ministry of Labour and Social Affairs, monitored the preparation of the report, which was presented along with the 2006 budget proposition last October. The intention is that the new Gender Equality Annex will be more interesting and useful to the parliament and to the ministries, other public authorities and the external public. The content of and approach to macro-level

gender analysis of the budget will be reviewed annually. An external evaluation has been commissioned and will monitor the reorganised gender budget process over a three year period.

Training and awareness-raising have been core elements of the gender budget process since its inception. A seminar open to participation from all the Nordic countries was organised in 2003 with the aim of involving members of parliament, NGOs, the media and the research community. In January 2004, a seminar organised by the Committee of State Secretaries on Gender Equality was attended by the majority of ministries, as well as some county governors and certain government agencies. At this seminar we were able to present concrete examples of differential distribution of public resources that have been revealed as a result of gender-based assessments of budget lines at both local/regional and national level. Small-scale training workshops have targeted budget officials, gender contacts and policy officials in the ministries. A core element of the Norwegian pilot project is the close co-operation within the Ministry of Children and Family Affairs between the Department of Co-ordination and Planning and the Department of Family Affairs, Child-Care and Gender Equality. Good-quality gender-disaggregated statistics are a key prerequisite for gender budgeting. The Ministry for Children and Family Affairs finances a gender focal point with the National Statistical Office with a view to co-ordinating and improving the presentation and analysis of gender statistics. The focal point has also been instrumental in



accomplishing the 2006 Gender Equality Annex to the budget proposal.

Gender-sensitive budgets are a key point in the Nordic Co-operation Action Plan on Gender Equality 2001-2005. The Ministers of Finance and Gender Equality jointly decided to launch a Nordic co-operation project with the aim of incorporating a gender equality perspective in budgeting both at the Nordic and at national level. The project involves action at both the Nordic and national

level and started early in 2004. As a contribution to the Nordic project, the Ministry of Children and Family Affairs financed a small R&D project on gender and the distribution of public resources in the health sector, based in Sweden with a parallel study in Norway. The results of these studies are most interesting. The Swedish study documents how female patients suffering from skin diseases such as psoriasis receive fewer resources in terms of treatment than male patients suffering the same dis-

eases (diseases that are similar and equally distributed between women and men). The study calculates the amount of public resources that would be spent if all patients were treated the same as male patients (male norm), if they were treated according to a "female norm" or a gender neutral norm – only according to their diagnosis. The results indicate that a closer scrutiny of the huge allocations over the state budget to public health could be worthwhile.

Poland

Women NGOs in Poland are actively working on implementation of gender budgets. The international network of organisations working on gender budgets has been created and preliminary research has been done. The next step forward has been the "Gdansk Gender Budget Initiative" that was created as a pilot project on the local level. Its methodology was adjusted and approved on the basis of a comparative study of best practices and the examples of the gender budget analysis from other countries. A very important aspect was the co-operation with gender budget analysts from other countries (e.g. Berlin GBI consultants) as well as establishing contacts with the local Gdansk City Hall. At the beginning statistical data were collected from various public and non-public institutions in four focus areas: domestic violence, unemployment and labour market, health, education. On the basis of preliminary research, the need for a deeper analysis was identified in

areas of local public expenditure on labour market with a special focus on unemployment.

The next stage consisted in the development of questionnaires, sending them out and collecting data. In the meantime several visits were paid in the institutions that play the key role in strategic planning and decision making in Gdansk. NEWW received also information from local NGOs about the initiatives carried out by them in Gdansk that concerned the labour market. After drawing the conclusions based in addition on comparison with foreign examples and solutions already implemented, the information was published in a report (first publication in Polish on gender budget) and disseminated widely (several conferences, workshops and lectures about gender budgeting took place in Warsaw, one in Cracow). The report used a number of different sources and references. They were of uneven quality hence the analysis is not always on

the same level of detail. It concentrated on identifying actions which are gender sensitive. Gender perspective was applied in macroeconomic and regional analysis. The report became an incentive to further discussion on the problems vital to Gdansk and possible solutions. It is also a suggestion that analysis of that type can be a tool to fight discrimination. It clearly stated that gender budgeting is an excellent instrument for the city, local authorities and local community. Thanks to NEWW'S gender budget analysis – strategies and projects are more transparent. It helps to integrate and publicise efforts for the benefit of the local community. In the very near future NEWW-Polka is going to organise training sessions for the local consultants in gender budgeting, and as a result 18 people from various cities in Poland could disseminate the information and be local advisors on this topic in the future. (Further reading at: <http://www.neww.org/>.)

Spain

Gender budget initiative in the Basque government

The "Gender Budget" experience⁷ is an initiative of Emakunde/Basque Women's Institute (Basque Government, Basque Country, Spain) to mainstream the gender perspective into the budgets of any public administration, which is included in the III Plan of Affirmative Action for Basque Women: "Gender Perspective in

Public Policy", in its first chapter: "Building up the normative and prescriptive capacity to develop gender-sensitive policies from the Basque Political Institutions". From 1999 on, Maunder has fostered several projects in this direction:

- The elaboration of a detailed Smart Digital Library ("Public Gender Budgets") with open access through the Internet (<http://www.emakunde.es/>)

- Basque Government Interdepartmental Committee Seminar
- A follow-up Seminar held by Emakunde (Dr Diane Elson).

In 2001, they decided to move on into the practical field to implement a pilot project within the Basque administration. A working group has been created, promoted by Emakunde, involving several departments and being assisted by Rona Fitzgerald. A technical team was also

7. All materials can be found on: <http://www.emakunde.es/>.



created to support the whole experience and the people taking part in it.

In 2002, a pilot initiative was carried out with the participation of six Basque Government Departments. It

finished with a closing conference with contributions of national and international experts

Basque Government Working Group

<i>Departments</i>	<i>Selected programmes</i>
Home Office	Citizenship Training for Emergencies
Industry, Trade and Tourism	Technological Centres
Transport, Public Buildings and Infrastructures	Transport
Health System	Funding and Self-Help Groups
Culture	Sports
Land and Environment	Environmental Education

Sectoral Reports Reports presented by the different departments participat-

ing in the "Gender Budget Initiative". Seminar, December 2002.

Handbook Gender Responsive Budgeting in the Autonomous Community of the Basque Country.

Sweden

Similar to Norway, Sweden has a long tradition of gender mainstreaming. In 1994 the government adopted gender mainstreaming as its principal strategy for achieving the policy goals for gender equality. Since then different measures have been taken to implement the strategy. However, in 2001 a working group appointed by the government presented a number of proposals to intensify the gender mainstreaming work, where the government offices were identified as a key actor. As a result, in the end of 2002 a high-level steering committee was appointed by the government to address issues concerning the implementation of gender mainstreaming in the government offices such as steering mechanisms, training, methods and gender focal points at the ministries. Parallel to this work and in cooperation with the steering committee, a gender budgeting project called "An equal share" was launched to start the gender budgeting work in the government offices. The project focused on method development, identifying training requirements and collecting information about what is needed to ensure that a gender perspective is successfully mainstreamed into budgetary work. The project has been carried out in co-operation between the Division for

Gender Equality and the Budget Department of the Ministry of Finance. An important part of the project has been a pilot project, in which a number of operational divisions performed gender analyses in three policy areas (regional development, social services and transport). Via this project the ground has been laid for starting the gender budgeting process on a wide front, aiming at making gender visible throughout the whole state budgetary process.

However, the task of mainstreaming a gender perspective into the budgetary process has now moved on from the project stage and become an integral part of the government regular work via two different decisions. In an action plan for gender equality presented to the parliament in June 2003, the government undertook to conduct gender equality analysis in all policy areas with a view to defining objectives and outcome indicators for gender equality – i.e. the first phase of the gender budgeting process. The work started in the autumn of 2004 and the results will be presented to parliament in 2006. This means laying the foundation for making visible to what extent and on what terms the resources within the different policy areas in the state budget are being distributed to differ-

ent groups of women and men, girls and boys. It will make it possible to evaluate the results as a basis for redistribution and measures to promote gender equality. Also, as a result of the steering committee's work and the project "An equal share" in April 2004, the government adopted a plan for implementing gender mainstreaming in the government offices during the years 2004-2009 with special focus on the budgetary process. The plan will be followed up yearly and more qualitatively evaluated every second year.

In order to fulfil the commitments of the governments plan for gender mainstreaming as well as carry through the work with gender analysis and formulation of gender equality objectives, strategically placed gender equality coordinators have been appointed and organisations for gender equality co-ordination have been established in all ministries. In 2004-2005 their main task is to co-ordinate the process of gender analysis and formulation of gender equality objectives for the policy areas within their respective ministries. To support this work, the gender equality co-ordinators and the staff of the Division for Gender Equality are participating in a 12-month professional development programme focused on



developing the participants' consultative role in the process. Also special training programmes and continuous expert guidance are provided for the administrative officers working with the analyses in the ministries. The training is primarily built upon a method of analysis called GERAC Base that has been specifically developed for the process.

Also, over the last years the government has further developed an appendix of the state budget on the distribution of economic resources between women and men. It was introduced back in 1988 as an appendix of the gender equality part of the state budget. However, it did not gain much attention until 2003 when it was made into an appendix to the financial forecast of the state budget

for 2004 and developed further not only to summarise the economic situation, but also to analyse the effects of the welfare system on different groups of women and men.

Apart from the national level, there are examples of gender budgeting work at regional and local level, for instance at the county council of Stockholm and the city of Gutenberg.

Switzerland

Gender Budget Project of the City of Basel⁸

In the course of the recession in the early 1990s the Swiss Conference of Gender Equality Delegates and the Swiss Union of Public Servants commissioned a private institute with the task creating a tool to indicate as simply as possible whether cutbacks in the state expenses were affecting the sexes unequally.

The key elements of this analytical tool are: to examine changes over longer time frames; to compare periods of expansion with periods of economy; to examine whether an item that is particularly relevant for women or men changed to a different extent from the average expenditure. Another feature of this method of analysis is that comparisons did not

involve sums of money, but deviations from average growth.

This tool examined effects on public employment, benefit of expenses and follow-up costs for unpaid work for women especially.

The results can be found in the 1996 publication: *An den Frauen sparen?* (Saving on women). The Basel Parliament subsequently authorised, thanks to considerable public relations work by the Women's Council and politicians, the elaboration of differentiated statistical material for Basel-City. This mandate also allowed the public Equal Rights Office and the Office of Statistics to be brought in for consultation. The result is a highly detailed incidence analysis. In this analysis over 90% of

spending could be attributed to one of the genders. The study has been published under the title *Der kleine Unterschied in den Staatsfinanzen* (the small difference in state finances).

In July 2005 the government decided that this incidence analysis on public spending should be brought up to date on an annual basis. Also the statistical data shall be brought up to date every fourth year. The results and changes during a given space of time are to be regularly published with the budget. In addition, a detailed analysis of a partial domain in the field of education by means of indicators and reference numbers is to be conducted with the help of external specialists.

Turkey

Gender Budgeting Experience in Turkey

Gender budgeting is a new subject in Turkey with very limited application. The public institutions and NGOs are not much aware of this concept and approach and until recently the objective conditions were hardly conducive to practice. Thanks to some positive developments regarding capacity building of the national machinery for gender equality and restructuring of the budgetary process, it can be assumed that now a potential exists for introduction of gender budgeting.

The only known example of gender budgeting in Turkey is the conditional cash transfer for increasing school enrolment of children. As

the school attendance level of girls is lower than boys in primary and secondary education, girls cannot benefit from the services and expenditures of the Ministry of Education at the same level as boys. Gender budgeting foresees a restructuring of revenues and expenditures in order to promote gender equality, and a project developed by the World Bank applied in co-operation with the Ministry of Education aims to support this goal. The umbrella project (2002-2006), implemented through the General Directorate for Social Help and Solidarity at the national level with a budget of 500 million US dollars, is about minimising social risks. One of

the components of this project is the conditional cash transfer for poor families helping them to send their children to primary and secondary schools. Under the project, the first step taken by a poor family confronted with a financial crisis is to remove children from school and send them to work. In co-operation with the Ministry of Education, on the condition that they send their children to school, families are paid a certain amount of money. Although relative small in amount, the payment is higher for girls – 22.2% higher for girls than boys in primary school and 39.2% in secondary school. From the beginning of the

8. For more detailed information: <http://www.frauenrat-bs.ch/gender-budget/>.



project up to 2005, 535 917 girls and 632 863 boys benefited from this practice. Although there are fewer girls than the boys, the total sum paid until now is higher for the girls. In this system, the payment is made to mothers. Each has her own bank account and they personally receive the money. This form of payment is

very important to empower women in the family.

The positive results of the project are evident in the increasing school enrolment of children, but especially girls and their growing school achievement. According to the results of the project, in 2003-2004 the rate of girls attending secondary school after

grade 8 is 75.4% for the supported families, compared to a general average of 38.7% in Turkey. These rates are 74% and 47% respectively for the boys. The positive impact of the project with gender budgeting is clear from these statistics.

United Kingdom

Gender Impact Analysis and the Scottish Budget

The Scottish Executive has outlined its plan for achieving equality through adopting a mainstreaming approach – bringing equality considerations to the mainstream policy process. The “Equality Strategy”⁹, published in November 2000, sets out a number of actions that underpin the commitment to mainstreaming and this includes developing mechanisms for equality impact assessment of budgets and spending plans.

The work to develop tools for gender analysis of the budget is progressing through pilot work with the Health Department and with the Sport division in Culture Tourism and Sport. Given the nature of health inequalities in Scotland and the importance of health policy within public policy, this work provides an opportunity to start with an issue, in this case health inequality, and to apply gender impact analysis to the policy and resource allocation process in respect of this issue.

The pilot work began in January 2005 and has focused on whether there are gender differences in response to initiatives within both the health and sport portfolios and to make connections that underline the cross-cutting nature of inequality. The programmes selected are the smoking prevention/cessation programme and the active schools programme. This reflects the decision to

focus on health inequalities amongst young people in Scotland in order to make the work feasible in the time period assigned to the pilots.

In addition, the work was structured in a way so that it draws out lessons in respect of linking the policy and resource allocation processes and provides a worked example of how to approach gender budget analysis within the Scottish Executive. The methodology involves:

- A literature review identifying evidence of gender differences in the policy area.
- Mapping both the policy formulation and resource allocation processes with respect to these two initiatives through interviews with key actors within the Executive and in public bodies involved in the delivery of the initiatives.
- The elaboration of guidance for officials drawing on lessons from the pilot work and international best practice.
- The production of a report on the progress of the pilots that encapsulates the literature reviews, analysis of the results and some recommendations for future work on gender budget analysis.
- A brief outline of the pilot work for inclusion in the draft budget to be presented in September 2005.
- An Action Plan for the next phase of the work within the Scottish Executive

The initiative is being led by the Equality Unit and the Finance

Department of the Scottish Executive. The Equality Unit brought in a project worker for six months to map the policy and resource allocation processes and to focus on the health pilot. A team at Glasgow Caledonian University undertook the literature review on sport and also evaluated the active schools programmes. In addition, the project had two advisors with established technical expertise in the area of gender budget analysis. The objective of the pilot is to identify the principal mechanisms involved in meeting the commitment to gender budget analysis, outlined in the Equality Strategy 2000, and to inform future work on gender budget analysis and equality proofing the Scottish budget. Therefore, a key requirement is to make the link between policy objectives, priorities for intervention and the resource allocation process.

In working towards assessing the equality impact of budgets and spending plans, the Executive has decided initially to focus on gender, as it is in this area that there have been most developments in other countries from which lessons can be learned. In addition, data is more readily available for gender than other equality areas. Gender analysis can also be used as a lens to reveal factors that contribute to inequalities for groups across the wider equality spectrum.

9. *Equality Strategy: Working together for equality.* Scottish Executive, November 2000.

Nordic Council of Ministers

The Nordic Council of Ministers is conducting a Nordic co-operation project between 2004-2006 intended

to further the integration of a gender and equality perspective into Nordic financial policy. In the Nordic coun-

tries there are a number of studies that highlight gender equality issues within different policy areas:



- Budget supplements: Allocation of economic resources between women and men
 - Study of the allocation of resources within the reindeer industry
 - Study: Gender perspectives in healthcare
 - Study of the allocation of resources within agriculture
 - Study of the municipal budget
 - Study of support to culture and recreational activities for youth
 - Study of the equal opportunities for boys and girls programme
 - Analysis: Gender analysis of occupational health and safety laws
- More information on this project and studies can be found on the Web site <http://www.norden.org/gender>.

Appendix I

Members of the Group of Specialists on Gender Budgeting (EG-S-GB)

Albania

- Ms Lavdie Ruci
General Secretary, Ministry of Culture, Youth and Sports

Austria

- Ms Gabriele Michalitsch
Chair of the Group EG-S-GB. Professor, Department of Economics III, Vienna University of Economics and Business Administration

Belgium

- Ms Nathalie Holvoet
Researcher, Institute of Development Policy and Management (IDPM)

France

- Mr Xavier Froment
Adjoint de la chef de service, Service des Droits des Femmes et de l'Egalité, Ministère de la Parité et de l'Egalité professionnelle

Norway

- Ms Anne Havnør
Vice-Chair of the Group EG-S-GB. Counsellor, Ministry of Children and Family Affairs

Sweden

- Ms Anna-Marie Sandquist
Expert on gender budget, Ministry of Industry, Employment and Communications, Division for Gender Equality

Appendix II

Terms of reference of the Group of Specialists on Gender Budgeting (EG-S-GB)

1. Name of the Committee

Group of Specialists on Gender Budgeting (EG-S-GB)

2. Type of Committee

Committee of experts

3. Source of Terms of Reference

Steering Committee for Equality between Women and Men (CDEG)

4. Terms of reference

Under the authority of the Steering Committee for Equality between Women and Men (CDEG), the group of specialists is instructed to draft guidelines for member states either on introducing gender budgeting or when considering reforms in this field.

When developing these guidelines, the group shall take due account of the work already carried out in this area by the CDEG, the European Union, the Nordic Council of Ministers and other international organisations.

5. Composition

- a. The group is composed of six specialists from the following member states: Albania, Austria, Belgium, France, Norway, Sweden.
- b. The Council of Europe budget will bear the travelling and subsistence expenses of one specialist from each of the above-mentioned countries. Other member states can appoint specialists to attend the meetings of the group at their own expense.
- c. Desirable qualifications of persons serving on the group of specialists: experts and researchers in the field of gender mainstreaming, in particular in gender budgeting.
- d. The Parliamentary Assembly of the Council of Europe and the Congress of Local and Regional Authorities of the Council of Europe may each appoint a representative to attend meetings of the group, without the right to vote but with defrayal of expenses at the

charge of their respective Votes of the Ordinary Budget.

- e. The Advisory Committee on Equal Opportunities for Women and Men of the European Commission and the Committee on Women's Rights and Equal Opportunities of the European Parliament may send representatives to attend meetings of the group, without the right to vote or defrayal of expenses.

6. Working methods

Within the framework of its terms of reference, the group shall have the possibility to have whatever contacts or consultations with interested professionals and others that it deems necessary for the implementation of its terms of reference, in particular through hearings or written consultations.

7. Duration of the terms of reference

These terms of reference expire on 31 December 2004.

Appendix III

Questionnaire on gender budgeting sent to the members of the CDEG

- | | | |
|--|---|--|
| <p>1. What has been done to implement gender mainstreaming in the budgetary process in your country (local, regional and/or national level)?</p> | <p>2. What motivates this gender budget process?</p> <p>3. What policy areas are involved?</p> <ul style="list-style-type: none"> • Education • Labour market • Regional development | <ul style="list-style-type: none"> • Transportation • Health care • Others ... (please specify). <p>4. Who are the actors involved and what roles do they play?</p> |
|--|---|--|

<i>ACTEURS</i>	<i>ROLES</i>	<i>Initiate</i>	<i>Research</i>	<i>Advocacy Lobbying</i>	<i>Implement</i>	<i>Co-ordinate</i>	<i>Evaluate</i>	<i>Technical support and training</i>	<i>Financial support</i>	<i>Others (please specify)</i>
International organisations										
Ministry of Finance or other ministry responsible for the finance/budget (specify)										
Parliament										
National Equality Machinery										
Civil Society (NGOs, trade unions, associations, etc.)										
Independent experts										
Local/regional authorities										
Others ... (please specify)										

- | | |
|---|---|
| <p>5. How is the allocation of human and financial resources organised?</p> | <p>6. To what extent are gender-disaggregated statistics available relating to the gender budget initiative? Who provides these statistics?</p> <ul style="list-style-type: none"> • Central statistics office |
|---|---|



- Local authority
- Private institute
- Research Institute
- Other ... (please specify)

7. Has any feasibility study been carried out on gender budgeting? If

so, please provide any relevant information.

8. Have you encountered any obstacles and/or problems in the implementation of gender mainstreaming in the budgetary process?

9. What concrete examples of gender budgeting initiatives exist at local/regional/national level? If possible, please use the attached form for the presentation of examples.

Appendix to the questionnaire form for the presentation of gender budgeting projects

Brief description of the budgetary process
Brief description of the gender budgeting project
Who took the initiative to start the project?
Who is in charge of its implementation?
When did the project start? How long is it expected to last?
What is the aim of the project? (Describe the contents briefly) What results are expected?
What policy areas are concerned? (Labour market, education, health care, transport policy, etc.)
What policy levels are concerned? (National, regional, local)
What techniques and tools are used to put the project into practice? Is there a need to develop new tools?
Who are the actors involved in the implementation of the project? (Ministry, parliament, NGOs, etc.)



Have they had special training? What training do they need?
What are the results of the project so far?
What problems have been encountered in the implementation of the project? How have they been overcome?
Who is responsible for monitoring the project? What methods are used for monitoring?
Please give references for further reading about the project (articles, reports, etc. – in English or French if possible)
Who can be contacted for more information about the project?

Appendix IV

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UNIFEM www.unifem.org/www/genderbudgets/work/html

UNDP www.undp.org/gender

World Bank www.worldbank.org/wbi/publicfinance/gender/htm

International Monetary Fund www.imf.org

OECD www.oilis.oecd.org/oilis/2002doc.nsf

The Commonwealth Secretariat www.thecommonwealth.org/gender

Asian Development Bank www.unisa.edu.au/pacificproject/

International Development Research Center-Canada (IDCR) www.idrc.ca/gender

Gender responsive budget initiatives www.gender-budgets.org

Nordic Council of Ministers www.norden.org/gender

Web sites of Council of Europe member states

Austria <http://www.bmf.gv.at>

Germany <http://www.gender-budgets.de>

Poland <http://www.neww.org>

Sweden <http://www.naring.regeringen.se>

Switzerland <http://www.frauenrat-bs.ch/gender-budget/>

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