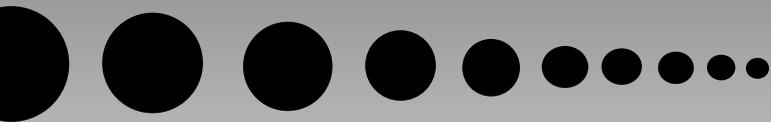


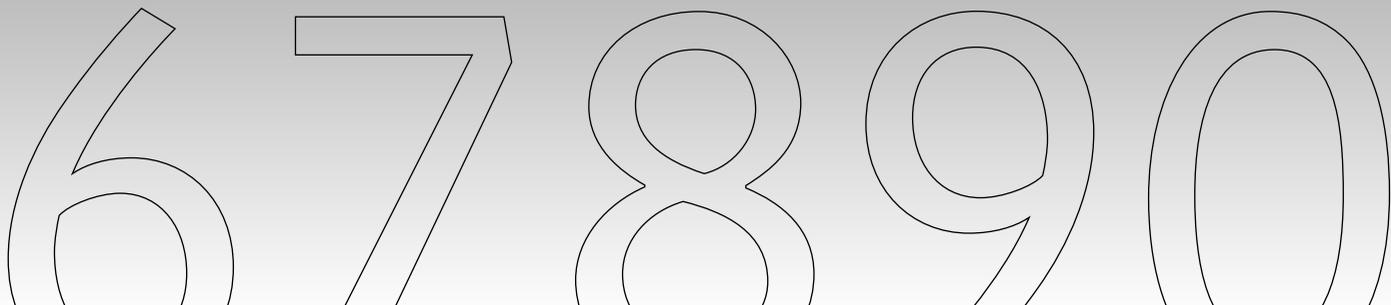


GENDER BUDGETING

An overview by the European Women's Lobby



February 2004



GENDER BUDGETING – AN OVERVIEW BY THE EUROPEAN WOMEN’S LOBBY

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INTRODUCTION

In all societies, access to resources, rights and power are still unequally distributed between women and men. In almost all areas of life, this unequal distribution of wealth, power and quality of life is more favourable to men than to women. Less than 2% of all land is owned by women,¹ the average percentage of women in parliaments across the world is 14.5%,² and women on average earn 73% of men's hourly earnings for the same job with the same qualifications in the EU.³

All public policies play a role in contributing to achieving the important political, economic and social goal of equality between women and men. In particular, a government's decision about how money is raised, through a range of different taxation measures, and about how money is spent, for example on public services like health and housing or investment in road building, can either widen or reduce the gap between the situation of women and men in society.

Budgets transform governments' political priorities and commitments into practical measures. In working to achieve a more equal society, it is therefore important to question if a commitment to gender equality is taken into account when decisions are made by our governments, and by the European institutions, about how money is raised and spent. **“Gender budgeting” is the process through which public budgets are examined in order to assess whether they do or they do not contribute to more equality between women and men, and then to introduce changes that promote gender equality accordingly.**

This paper provides an overview of existing analysis and work in relation to gender budgeting with a special focus on the European Union and its Member States. **Part A** takes a look at what gender budgeting is, what its aims and strategies are; **Part B** explains the details of gender-sensitive budget analysis, and answers questions like: Who can be the actors of gender budgeting initiatives? At what level (national, regional, local) can such initiatives be launched?, **Part C** focuses on the European Union and possible gender budgeting initiatives at European level; and **Part D** gives an overview of some gender budgeting initiatives in European countries.

Gender budgeting initiatives are still relatively new in Europe. While the first activities in Australia started as early as 1984, the awareness that the commitment to gender mainstreaming could and should be applied to budgets has only recently gained ground in Europe. Today we can observe a growing number of initiatives in EU countries, as well as **first efforts at EU level.** In May 2003, the Advisory Committee on Equal Opportunities for Women and Men adopted an opinion on gender budgeting. An own-initiative report by Fiorella Ghilardotti on gender budgeting was also adopted by the Committee on Women's Rights and Equal Opportunities of the European Parliament in June 2003. The European Women's Lobby welcomes these first steps to ensure a gender-sensitive budget policy in the European Union and anticipates that more concrete actions will follow soon.

We hope that this overview will provide women's organisations with a sound basis of information and analysis with which to influence governments as well as the European Institutions to implement gender budgeting as a means of achieving equality of women and men during the next term of the European Parliament and the European Commission.

1 News Highlight of the Food and Agriculture Organisation of the United Nations, March 8th 2002.

2 As of 03.10.2002, figures from the Interparliamentary Union.

3 European Trade Union Confederation, 2001.

PART A: PUBLIC MONEY AND GENDER - WHAT GENDER BUDGETING IS ALL ABOUT

1. WHY BUDGETS ARE NOT “GENDER-NEUTRAL”

By and large budgets are considered by governments and by citizens to be *gender-neutral* policy instruments, i.e. they are generally seen as not having different impacts on the situations of women and men. However, due to the fact that women still have less economic, social and political power than men, **public spending** as well as the different ways that governments choose to raise their income often **does have a different impact on women and men.**

In order to develop a budget process that contributes to gender equality, policy makers must first understand the actual situation of women compared to men in society, for example:

► Studies show that **women rely more heavily on public transport** for family, social and work related movement than men. **Decreasing expenditure on public transport will therefore have a greater negative impact on the quality of life of women** and may indirectly hinder women’s mobility and capacity to participate in the labour market. A gender-sensitive analysis of spending on public transport would therefore have to address how women and men will be affected differently by different policy options.

► Due to the existing pay gap between women and men, lower female labour market participation and a higher percentage of women in low paid jobs, **women in general have a lower income** than men. Therefore, in general more men will benefit from a reduction in the higher levels of taxation whereas in general more women will benefit from an increase of the minimum wage.

► The gender analysis of the French State Budget for 2000 indicates that 30% of women compared to 5% of men work in part-time employment and that they are mostly not doing so by choice.⁴ Where women have fewer opportunities for full-time employment with pension benefits, experience more frequent interruptions to their time in paid work due to care responsibilities, and on average earn less than men, a government’s decision to provide tax breaks for private pension provision, where women simply do not have additional money to put into private provision, is clearly gender biased.

► A gender-sensitive budget analysis of the New Deal Programme in the UK⁵ revealed that only 8 % of funding for these programmes goes to “lone parents,” of whom 95% are female. Yet 57% of funds go to a category defined as “young people”, of whom only 27% are female.⁶ This shows that **using criteria/groupings that appear to be neutral can in fact impact women and men differently**, as those groupings are not themselves gender-balanced for a variety of reasons.

4 “Jaune Budgetaire 2000”; produced by the French Government.

5 A UK government programme to bring people back into work. www.newdeal.gov.uk.

6 Analysis carried out by the UK Women’s Budget Group.

THE NEED FOR GENDER-SENSITIVE BUDGETS HAS BEEN INTERNATIONALLY ACKNOWLEDGED ON SEVERAL OCCASIONS:

It is a commitment in the **Beijing Platform for Action (1995)**:

- **Point 345** states that for all financial arrangements, the integration of a gender perspective and adequate financing of specific programmes should be guaranteed.”
- **Point 346** states that 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, both for enhancing productive capacity and for meeting social needs”. They should “allocate sufficient resources, including resources for undertaking gender-impact analysis.”⁷

A UNIFEM (the women’s fund of the United Nations) Communiqué states:

“The goal is to mobilise political and financial support to strengthen the capacities of governments as well as civil organisations to carry out these initiatives and to support the global vision of gender responsive budget initiatives in all countries by 2015.”⁸

These commitments have to be translated into action by governments at all levels. It has to be recognised that gender equality issues are relevant for the work of all ministries and all programmes, concerning all types of public spending and income, not only in the areas that specifically aim at improving the position of women.

Budgets are not merely technical documents; they reflect how governments set their priorities and shape and implement their policies. They are one of the most important tools for policy-makers to implement their decisions. Budgets are therefore indicators of a government’s commitment to address women’s needs and to achieve gender equality.

In Sweden for example, the political commitment to provide quality childcare at an affordable price (a recognised condition for giving women and men the choice to engage in paid employment or not) is reflected in its budget allocation: almost 2% of the gross national product (GPD) is spent on publicly provided childcare. Partly as a consequence of this, Sweden has one of the highest rates of female employment in Europe.

ARGUMENTS FOR GENDER-SENSITIVE BUDGETS

Ignoring the gender impact of budgets is not neutrality it is blindness. And this blindness is not only immoral from the point of view of the values that we claim to uphold in the European Union, it is also costly from the point of view of economic effectiveness, growth potential and the well-being of a country.

► **Gender budgeting leads to greater efficiency of public spending**

Although it is rarely measured or even recognised, **gender inequalities** impact negatively on the overall performance of the economy and **impose costs on society as a whole**. A more substantial analysis of gender issues in the budget planning process will improve the targeting of resources in such a way that gender equality is enhanced.

7 <http://www.un.org/womenwatch/daw/beijing/platform/plat2.htm>

8 Conference Communiqué “Towards Gender-Responsive Budgeting” Strengthening economic and financial governance through gender responsive budgeting, 17 Oct. 2001, Brussels, www.unifem.org/index.php?f_page_pid=182

Direct and indirect costs of gender blind budgetary policies can be measured in lower economic efficiency, lower output, lower development of people's capacities and a lower quality of life. **Studies have shown that investment in women is economically efficient and increases economic growth.** Research on gender inequality in the labour market for example, indicates that eliminating gender discrimination in occupation and pay could increase not only women's income, but also the national income.⁹

► **Unequal education as a cost factor**

Research on economic growth and education (conducted mainly in developing countries) shows that failing to invest in equal education lowers the gross national product (GNP) of countries. Countries in which the ratio of female-to-male enrolment in primary or secondary education is less than 0.75 can expect levels of GNP that are roughly 25% lower than countries in which there is less gender disparity in education.¹⁰

► **Time is money**

Women's time burden is an important constraint on growth and development. However, most cost-benefit calculations still neglect time as an economic factor. Taking time into account, **women are an over-utilised, not an under-utilised human resource.**

2. WHAT IS GENDER BUDGETING?

Gender budgeting aims at analysing any form of public expenditure and income from a gender perspective, i.e. it identifies the **different implications that public income and spending have on girls and women, as well as different groups of women, as compared to boys and men.** The final objective of gender budgeting is to shape budgets so that they actively promote gender equality.

GENDER BUDGETING IS NOT ABOUT :

- Creating separate new budgets for women.
- Only looking at the parts of the budget that are explicitly gender related.
- Asking for more spending and less taxes.

GENDER BUDGETING IS ABOUT :

- Including a gender perspective into budget planning and analysing budgets according to their impacts on women and men.
- Including a gender perspective into the entire budget, including seemingly "gender-neutral" budget lines.
- Reprioritising and refocusing of spending and restructuring of taxation.

9 For example, World Bank Study "Engendering Development - Through Gender Equality in Rights, Resources, and Voice" 2001; see: <http://www.worldbank.org/gender/prr/>

10 Diane Elson (1997).

GENDER BUDGETING ALSO AIMS AT:

- ▶ Increasing **women's participation in economic decision-making** and budgetary processes.
- ▶ Enhancing **public consultation and participation** in the preparation and monitoring of budgets. Gender budgeting not only aims at an increased participation of women, but at an overall increase of **citizen's understanding of budgetary issues**.
- ▶ Improving the **transparency and efficiency** in terms of results of the government's budgetary decisions.
- ▶ Increasing the possibility to **hold governments accountable for their commitments towards gender equality**. By making the budgetary process more consultative and transparent, governments can be pressed to assume their responsibility for drawing up gender sensitive budgets.
- ▶ **Providing a critical tool for monitoring spending**. Even though commitments to gender equality might be present in the budget, the actual expenditure might still not promote equality between women and men. It is therefore important to not only look at the planned budgetary measures, but to also evaluate the actual spending and their effects on women and men.
- ▶ Developing an **alternative set of values** by applying beneficiary assessments which evaluate whether women and men believe that budgets meet their needs or not.

ELEMENTS TO KEEP IN MIND IN RELATION TO GENDER BUDGETING:

▶ **The unequal share of resources and power within the "household"**

Usually, budget planning and analysis is based on the household as the basic unit. Such methods however neglect the fact that within the "household", resources are often distributed unequally between women and men. Still today in most households, women are considered the second wage earner whose income is more heavily taxed.¹¹ Moreover, taking the household as the basis of analysis in many cases makes women invisible or treats them as dependents of men.

▶ **The impact of budgetary decisions on unpaid work**

Private care work, household work and community work, are important factors for sustaining families, communities and society as a whole. **Cuts in public expenditure** and reforms in social services, with the stated aim of increasing economic efficiency, often simply **shift part of the workload from the public sector to the private sphere** (households), causing a greater demand for unpaid caring work. Unrecognised and unpaid caring work functions as a buffer for national economies to absorb the worst effects of budgetary decisions that reduce public social and care services. However, **unpaid work is not recognised in budget planning**, and it is **unequally shared between women and men** in most countries. The unequal share of unpaid work is one of the major obstacles to equality in paid work and to the full development of the talents of both women and men.

The impact of budgetary decisions concerning public services on women and men is closely linked to the amount of unpaid work needed and undertaken by both. For example, measures to reduce the financial costs of health services by shortening patients' stay in hospitals often transfer the burden of convalescent care to women. This leads to a waste of human resources and false economies because the costs for women and households are not budgeted, as well as the loss of social well-being and a reinforcement of gender inequalities.

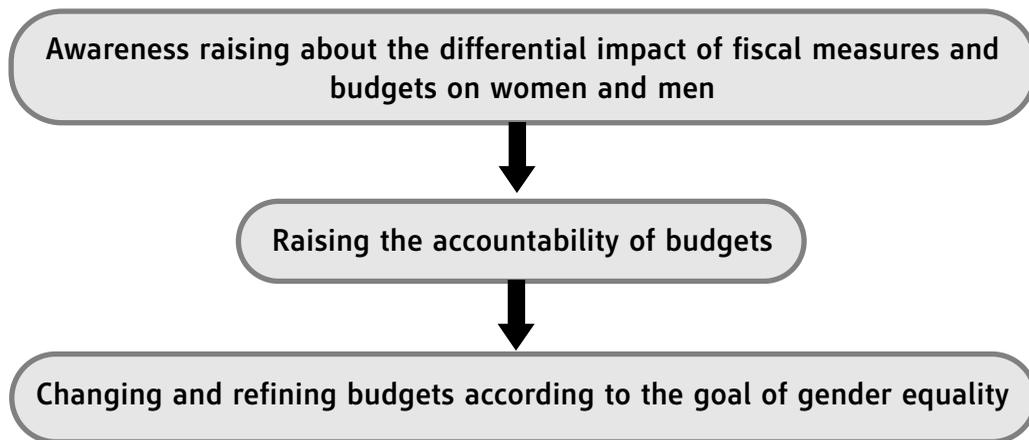
¹¹ Diane Elson calls this the male breadwinner bias; see: Diane Elson (2002).

► **“Gender analysis of budgets” and “gender-sensitive budgeting”**

Sometimes the two terms “gender analysis of budgets” and “gender-sensitive budgeting” are used distinctly. A gender analysis of a budget includes an analysis of the impact expenditure and income have on women and men. Gender-sensitive budgeting indicates a more active process of reformulating priorities in order to contribute to gender equality.

However, this distinction is artificial. A gender-sensitive budget is always the consequence of a gender analysis of the budget. In a society, which has committed itself to gender equality, a gender analysis of the budget, while aiming sometimes first at awareness raising, should in the long run always aim at producing a gender-sensitive budget.

The researcher Rhonda Sharp identifies **three interdependent and hierarchical goals** that show the inter-connection between a gender analysis of budgets and gender-sensitive budgets:¹²



12 Rhonda Sharp on video at the conference “Gender Budgets, Financial Markets and Financing for Development” organised by the Heinrich-Böll-Stiftung in Berlin, 19 - 20.02.02.

3. GENDER BUDGETING – AN INTEGRAL PART OF :

a) Gender mainstreaming

Gender mainstreaming refers to the integration of a gender perspective into all policy areas. **Art. 2.3 of the Treaty on the European Community** commits the EC and its Member States to *eliminate inequalities and to promote equality between women and men* in all activities. By ratifying this Treaty, national governments have committed themselves to implement this *gender mainstreaming strategy*.¹³

Gender budgeting is about introducing the gender aspect into budgetary procedures and their evaluation, and about changing public budgets so that they contribute to the aim of gender equality. Budgets are one aspect of policy-making among others. If the **commitment towards gender mainstreaming is taken seriously**, i.e. to integrate a gender dimension into all policy areas, then **gender sensitive budgets should be one gender mainstreaming initiative amongst others**. Thus, complying with the Treaty compels EU Member States to initiate gender budgeting exercises.

b) Good governance

In recent years, and especially in the context of globalisation, there has been a resounding call for measures of good governance. The **“White Paper on Governance in the European Union”** (2001) for example; mentions that the Union should “seek to apply the principles of good governance” and calls upon the EU to open up “the policy-making process to get more people and organisations involved in shaping and delivering EU policy” and to promote “greater openness, accountability and responsibility for all those involved.”¹⁴

The definitions of the concept of good governance vary, but common characteristics can be identified. Good governance means establishing rules, processes and actions in order for power to be exercised in a way that is: participatory, accountable, transparent, predictable, consensus orientated, responsive, effective/efficient, inclusive/equitable, and follows the rule of law.

The arguments in favour of good governance are twofold: on the one hand, there are moral and legal reasons for a more inclusive, participatory and transparent way of exercising power that would include more voices, for example that of civil society, in decision-making processes. On the other hand, there are reasons linked to efficiency and effectiveness. The **International Monetary Fund** acknowledges that in order to promote economic growth and efficiency, it is increasingly important to promote the transparency of governments’ accounts.¹⁵ A **World Bank** study on this issue found a strong correlation between women’s participation in decision-making and good governance.¹⁶

Introducing gender-sensitive budget analysis is, among other measures, a way of introducing more participation, transparency and accountability in budgetary policies. Gender budgeting is therefore an integral part of good governance strategies.

13 All legal references are based on TEC as of November 2003.

14 “Enhancing democracy: A White Paper on Governance in the European Union”: http://europa.eu.int/comm/governance/index_en.htm

15 “Good Governance. The IMF’s Role”: www.imf.org/external/pubs/ft/exrp/govern/govern.pdf

16 See www.worldbank.org/gender/

1. PARTS OF THE BUDGET, TIMING AND ACTORS

a) State expenditure and income

Gender budgeting can be applied to either the spending or the income generating part of a public budget. Most gender-sensitive budget initiatives have focused on the expenditure side of budgets, but for example the work of the Women's Budget Group in the UK focuses primarily on the disadvantageous effects of changes in the tax and social security systems on women.

i) Forms of public expenditure

There are **three kinds** of public expenditure:

- **Transfers** (such as pensions, unemployment benefits, child-care and maternity benefits etc.);
- **Subsidies** (i.e. on agricultural products, food or exports) and
- **Services** (public goods and utilities such as law and order, health, education, electricity, water, roads etc.).

Changes in public expenditure have a **direct and indirect impact on the standard of living for all people**. Changes in transfers, such as pensions and unemployment benefits, modify the real income of individual women and men. While changes in subsidies, for agricultural goods for example, often alter the prices of goods and therefore can indirectly influence the standard of living.

In order to analyse the effects of a budget on women and men, the sum of the expenditure can be **divided into three categories**:

$$\begin{aligned} \text{TOTAL EXPENDITURE} &= \\ &\text{Gender-targeted expenditure} \\ &+ \text{Equal opportunities expenditure} \\ &+ \text{Mainstream expenditure} \end{aligned}$$

Gender-targeted expenditure, also called gender specific expenditure, concerns the **particular needs of women** (or men), i.e. women's health programs, domestic violence counselling, special programs for women with young children or special education project for girls. They don't necessarily aim at gender equality.

Equal opportunities expenditure is spending **which aims at gender equality**, such as paid parental leave and childcare facilities. The degree to which it contributes to more gender equality can vary.

Mainstream expenditure, which in most countries makes up **99% of the total** state expenditure, aims at making goods and services available to the whole community. This is the expenditure, which is perceived as being gender neutral. Thus it is particularly important to analyse this part of expenditure in terms of its differential impact on women and men.

While examining the three categories of public expenditure, **indicators** can be established in order to judge and monitor the gender-sensitivity of a budget. Such indicators could be measuring the share of expenditure explicitly targeting gender equality compared to the total expenditure, or evaluating the share of expenditure devoted to public services of special importance to women. Ideally, these indicators would include statistics that show how much of the expenditure actually gets translated into tangible benefits for women. These indicators could also show whether the real expenditure per capita has been rising or falling.

ii) Public revenues / income

On the income side of a state's budget, we can distinguish between **three main categories** of revenues: taxes, user charges and funds.

- **Taxes:** direct (income taxes, taxes on pensions and retirement funds, corporate taxes, trade taxes) or indirect (Value Added Tax (VAT), transfer duties, gas taxes, alcohol and tobacco taxes etc.)
- **User charges:** on electricity, water, education, health etc.
- **Other funds:** donor funds, revenue from asset sales etc.

Tax on the Added Value (VAT)

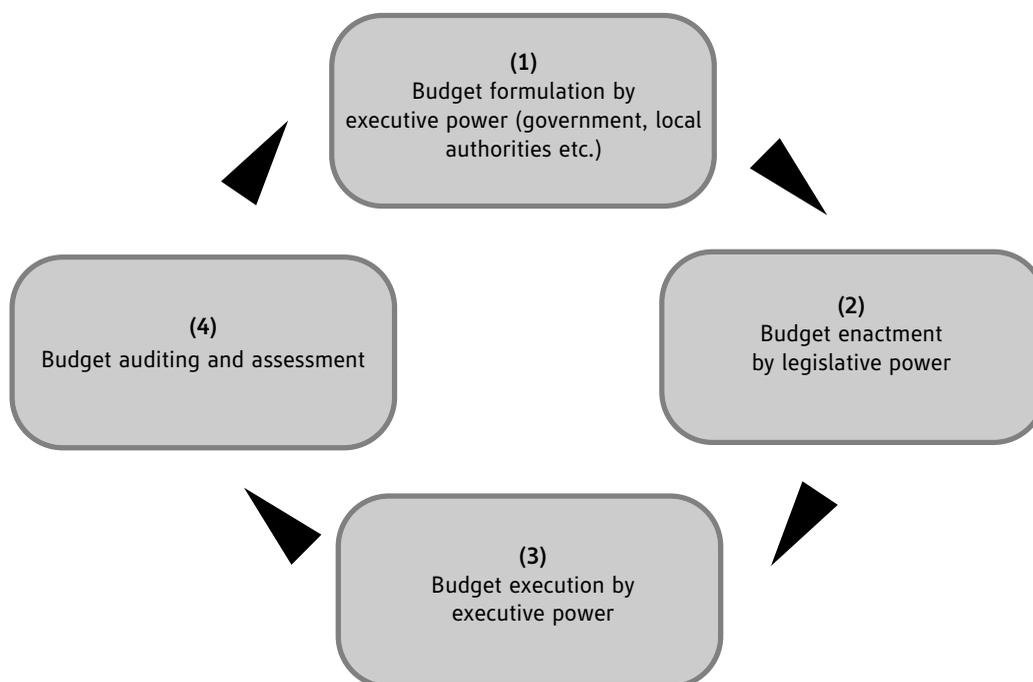
VAT is an indirect tax on consumption, and is the **same for everybody on any given product in a country**, for example a newspaper. But does an increase in VAT affect women and men equally? Being the same for everybody disregarding differences in income, **an increase in VAT proportionally affects low-income earner's more**, among whom women are over-represented. A study on the percentage of VAT paid in South Africa showed that VAT represents 9% of household income of very poor households, 7.1% of household income for high incomes and 5.4% of the household income for very high incomes. On the other hand, increasing the income tax affects more men who have higher employment income and is therefore likely to reduce the gender gap in disposable income. The **political choice about which tax to increase is consequently also a choice for more or less gender equality.**



b) Timing the action - steps of the budgetary cycle

Before planning any gender budgeting initiative, it is important to define exactly the aims of the specific initiative and to get a clear picture of the budgetary cycle and key moments for intervention.

Most public budgets are set for one year and within that year there are different stages of the budgetary cycle. The following diagram shows the four main stages of the budgetary process. Phases (1) and (2) are stages of **budget planning**, phase (3) is about the **distribution of expenditure** and in phase (4) the budgets are **evaluated**.



If an initiative aims to achieve real changes to budgetary priorities and policies, it will have to influence the earlier phases (1) and (2). Phase (2) usually attracts the highest public attention, but the possibility to influence the budget at this stage depends on the power the legislative has over the budgetary process.

Initiatives targeting phases (3) and (4) primarily aim at evaluating the impact of budgetary decisions on women and men, and at awareness-raising, by showing the effects of budgets in terms of gender equality and highlighting possible deviations between the allocation of money and its actual spending.

Even if the budgets are designed each year, **the process is an ongoing cycle**; consequently gender budget analysis initiated in stage (3) and (4) might also be used to advance reforms in stages (1) and (2) in the following years. For example, a gender budgeting initiative in Uganda found that there was usually only a 5% variation in the budget framework from one year to the next and, therefore in most cases no fresh evaluation of priorities was carried out. An analysis at the end of the process can thus be a good starting point for future changes in some cases.

It is also important to identify where the budgetary power lies within the different stages of the budgetary cycle. A lot of gender budgeting initiatives are aimed at parliamentarians, because the enactment stage in the parliament is best known and attracts the most public attention. However, if the legislator has very limited budgetary power, no real changes to the budget can be achieved at this stage. The precise distribution of budgetary powers vary between different countries, therefore a detailed knowledge of the process is needed.

c) Actors who can initiate gender budgeting

By ratifying the Amsterdam Treaty, EU Member States have committed themselves to implement the *gender mainstreaming strategy* in all areas, and it is consequently it is their duty to integrate a gender perspective in budgetary policies. In many cases however, other actors, such as parliamentarians or women's organisations have been important initiators of gender budgeting.

i) The political responsibility of governments

It is crucial to aim for a political commitment to gender budgeting from the highest-level decision-makers and to **institutionalise the process**. Within governments, these initiatives should be brought forward by the Ministries of Finance, and within them by the budget office responsible for budget planning. Other ministries however, also play an important role in awareness-raising about the gender-specific impacts of public income and expenditure.

Examples

- In **France**, a gender-sensitive budget analysis is compulsory by law. The French “**Jaune Budgetaire**” is an annex to the annual budget, which analyses the impact of the annual budget on men and women.¹⁷
- In **Sweden**, all ministries, including the Ministry of Finance, are expected to set gender equality objectives and targets within their programmes proposed in the Budget Bill.¹⁸ However many other countries rather choose a sectoral approach, targeting a few key ministries to start gender budgeting processes.
- In **Norway**, the budget for 2003 includes a gender perspective in a few selected policies, focusing on the implications of expenditure and revenues, specific allocations, and includes an analysis on whether gender inequalities are diminished or widened by budgetary choices. Within the following two years, all sectors shall be included.

ii) The role of civil society

Non-governmental actors, and especially **women's organisations** can play a major role in launching initiatives. Women's non-governmental organisations, after all, are the prime source of information concerning women's situation in society. Indeed, **effective gender budgeting initiatives require a combined use of this knowledge on gender equality and of the expertise in finances and budgetary policies**. NGOs provide expertise about the different impacts budgets can have on women and men and they develop and spread knowledge about gender budgeting initiatives. It is often thanks to NGOs that the need for gender sensitive budgets at all levels of government is acknowledged.

17 The “Jaune Budgetaire” was introduced through the Budget Act 2000. Members of Parliament had initiated the process of institution.

18 Each year, the Ministry of Finance makes a special report on the distribution of economic resources between women and men in the government's Budget Bill.

The very first gender budgeting initiative was started by women's organisations in Australia in 1984. The Australian Government conducted a gender-sensitive budget analysis 13 years later. In the UK, the Women's Budget Group (WBG), an informal think tank of researchers, members of women's organisations and trade unions, has been active since 1989, producing pre-budget consultation papers each November, outlining the main policies and proposing changes. It now has regular meetings with politicians and officials to discuss the implications of fiscal policies for women.

Experience indicates that the active support and involvement of civil society has a positive effect on the viability of gender budget policies. The direct involvement of women is crucial for such success. **Initiatives with support from within and outside government, operating in dialogue with each other, have proven especially effective.** When the legal commitment is missing, the gender budgeting agenda often depends on a limited number of persons and on their personal commitment to pushing the process forward, which causes problems of continuity. The aim of every initiative should therefore be to establish a legal commitment from the local, regional and/or national government.

iii) Spreading the knowledge

In order to make sure that gender budgeting initiatives gain the importance they deserve and to lay the groundwork for sustainable processes, awareness-raising should be the first and foremost priority. **Workshops, seminars and trainings** with people working on budgets, civil society, members of parliament and governments are important endeavours. They create awareness about the gender-blindness of budgets and provide actors with a basic knowledge of the two relevant fields for a gender-sensitive budget analysis: facts about budgetary processes, macroeconomics and fiscal issues, as well as knowledge about gender issues and gender discrimination.

Publications, for example the Annual Reports of the South African Women's Budget Initiative (WBI),¹⁹ are another useful tool to spread knowledge about gender budgeting. Even though the differences between countries have to be taken into account in planning an initiative, the exchange of good practices is very important for the development of gender budgeting activities.

d) Level of action

Many countries have **decentralised** some tax raising competences and budgetary decisions. Gender sensitive budget work at sub-national level can therefore be very effective. Local level exercises are often easier to instigate. The smaller scope of the initiative and the possible close contact between those in decision-making and civil society is often advantageous.

However, one should also be wary of the process of decentralisation. The decentralisation of public services often takes place without the adequate allocation of money and therefore leads to an unfair shift of financial and social burden to the regions, local authorities, and/or households. The state is absolving itself of the responsibility of the budgeting function. In many cases, decentralisation also means growing inequalities between regions.

¹⁹ <http://www.idasa.org.za>

2. METHODS AND TOOLS

Depending on the aim of an initiative, Diane Elson distinguishes between seven different methods and tools for conducting a gender analysis of budgets. The distinction between these different methods is quite specific and the terms used for the distinctive tools (given in brackets) are quite technical. However, the distinction is helpful as it highlights the various aims of gender budgeting initiatives.²⁰

a) A gender analysis of budgetary policies and of their impact on women and men (=Gender-aware Policy Appraisal)

A *gender-aware policy appraisal* starts off with the basic assumption that **budgets must follow political commitments** and that gender equality is one of the political issues that budgets should take into account. Therefore, the first step is to examine all policies according to their impact on gender equality. The second step is to analyse whether adequate resources have been allocated for the implementation of policies. The aim of this method is **to identify implicit and explicit gender issues** in the budget and related resource allocations, to assess whether the **outlined policy and its budgetary implications will reinforce or change existing inequalities between women and men**, and finally to ascertain if the money is allocated in a way to reduce existing inequalities.

Example:

An analysis of the **South African Land Reform Programme** shows that poorer provinces in South Africa are disproportionately rural and are inhabited by a markedly higher number of women and children. A preliminary gender analysis of the situation in those provinces shows that legal restrictions have impeded women's access to land and financial resources. It is important that the Land Reform Programme acknowledges these inequalities and works against them. Thanks to a gender-aware policy appraisal, the Land Reform Programme now includes gender training and gender concerns in its monitoring and evaluation system.

b) Analysis of the way women and men evaluate if and how budgets meet their specific needs (=Gender-disaggregated Beneficiary Assessment)

Gender-disaggregated beneficiary assessments analyse **how women and men evaluate to what extent public services and expenditures meet their needs**. Potential and actual beneficiaries of a programme give their opinion on qualitative and quantitative aspects of the implementation of certain budget lines. The idea of such an assessment is very closely related to participatory budgeting, as it aims at enhancing the participation of civil society, and especially of women in the process. But in this method, the public is not directly included in the budgetary planning; public opinion is only indirectly (through surveys) taken into account.

Example:

In an assessment carried out in **Australia**, adults of both sexes were asked if they would like public expenditure in certain portfolios, such as public transport, national defence, education, housing etc. to be increased. A gender-disaggregated survey would probably have shown differences in the evaluation of women and men, but unfortunately it was not undertaken.

20 Diane Elson (1997): Tools for gender integration into macroeconomic policy, in: Link to Gender and Development, 2, Summer -1997, p. 13.

c) Comparing public spending with the number of women and men affected by the spending
(=Gender-disaggregated Public Expenditure Incidence Analysis)

A *gender-disaggregated public expenditure incidence analysis* compares public expenditure for a given programme to **reveal the distribution of expenditure between women and men**. Such an analysis needs adequate quantitative gender-disaggregated data, which in most cases is not available.

Example:

In **Sri Lanka**, a gender-disaggregated public expenditure analysis showed that a reduction in expenditure allocated to a Food Ration and Food Stamp Beneficiary Programme in the 1980s, led to a severe food deficit that primarily hit women and girls: girls showed higher levels of malnutrition and the birth weight of babies of low-income mothers declined.²¹

d) Analysing public revenues according to their impact on women and men on an individual rather than a household basis

(=Gender-disaggregated Revenue/Tax Incidence Analysis)

A *gender-disaggregated revenue/tax incidence analysis* acknowledges that in most cases the share of income and paid taxes in the household is unequally distributed between women and men. In this method, rather than looking at the household, the **relative amount of direct and indirect taxes paid individually by women and men is analysed**. The burden of indirect taxes, like VAT, is falling disproportionately heavier on women and low-income earners in general, as a higher proportion of their income is spent on those indirect taxes.

e) Utilizing time use studies to include the impact of unpaid work of women and men into budget analysis

(=Gender-disaggregated Analysis of the Impact of the Budget on Time Use)

A *gender-disaggregated analysis of the impact of the budget on time use* stresses the link between budgetary allocations and the way time is used in households. Public budgets, in particular concerning public care services, rely heavily on the unpaid work done mainly by women. Time-use studies find that in almost all countries, women spend more time than men in work – paid and unpaid. In the EU on average, women still do 80% of domestic work. This contribution to the economy remains unrecognised in financial terms. Only by **including the value of unpaid work can total costs, rather than only financial costs, be acknowledged** and false economies be avoided. Policies that impose a financial burden on families, such as a **reduction in health care benefits, often impose a time burden, which is mainly carried by women**. This represents an obstacle for women to engage in paid employment, work full time, or take on more responsibilities at work. Policies that reduce the time burden on the other hand, by for example improving the water supply in poor countries, can remove critical constraints on women's ability to escape poverty.²²

21 Budlender, Sharp, Kerrie (1998).

22 Examples taken from United Nations Development Programme (1997), Human Development Report, New York, Oxford University Press.

f) Aiming at a gender-sensitive multi-year budget on a more long-term basis

(=Gender-aware Medium-term Macroeconomic Policy Framework)

A *gender-aware medium-term macroeconomic policy framework* tries to go beyond the annual perspective of most budgets, and to introduce a medium-term framework in assessing the impact of policies on women and men. A medium-term framework also takes a broader look at the macroeconomic consequences of policies. The goal of this approach is to affect future budgets and to develop a model for multi-year budgets.

Example:

In **Ireland**, the government has drawn up guidelines for a Gender Impact Assessment (GIA) calling for a GIA to be incorporated in the implementation of the National Development Plan. The National Development Plan is a multi-year expenditure plan, which started in 2000.

g) Judging budgets according to their gender-sensitivity

(=Gender-aware Budget Statement)

A *gender-aware budget statement* reviews the budget and its impacts on gender equality using any of Diane Elson's seven different methods and tools for conducting a gender analysis of budgets.

THE CRUCIAL NEED FOR GENDER-DISAGGREGATED STATISTICS

Considering the various actors, political levels and different parts of the budget to be tackled, studies distinguish between several methods and tools for undertaking gender budgeting as highlighted above.²³ However, the use of any of the existing tools or methods relies upon the availability of **gender-disaggregated data**. In many cases, these data are not available or are insufficient.

Searching Eurostat for statistics in the area of “general economic background”, “employment” and “social cohesion”²⁴, one finds that not all of the indicators are broken down by sex. Without such indicators, many policy decisions are made without decision-makers having a clear picture of women's situation and needs. The collection of gender-disaggregated statistics, which acknowledge the different situation of women and men, is the first step towards gender-sensitive policies and budgets. Gender-disaggregated statistics, which could be compiled and compared at European level, have to be drawn up and made available not only to ministries and officials, but to everybody, allowing for a broader discussion on the gender impact of policies.

23 For example Budlender, Debbie and Sharp, Rhonda and Allen, Kerri (1998), Esim, Simel (2000b).

24 See: <http://europa.eu.int/comm/eurostat>

1. WHY ACT AT EUROPEAN UNION LEVEL?

Within the last few years, a growing number of gender budgeting initiatives were conducted in EU Member States, as well as first efforts at EU level. In 2002, the Advisory Committee on Equal Opportunities for Men and Women (AC), acknowledged that budgets are “key instruments of policy planning” and recommended launching gender mainstreaming in a new area, the EU budget policy.²⁵ The Advisory Committee established a working group on gender budgeting, in which the European Women’s Lobby participated, in order to consider the issue of gender budgeting, exchange existing knowledge and explore the possibilities of gender budgeting initiatives at EU level. In May 2003, the **Advisory Committee on Equal Opportunities for Women and Men published its opinion on gender budgeting:**

ACKNOWLEDGING THAT “THE CALL FOR GENDER BUDGETING IS ROOTED IN THE EU COMMITMENT TO GENDER MAINSTREAMING”, THE ADVISORY COMMITTEE PROPOSES THAT THE EUROPEAN COMMISSION UNDERTAKES THE FOLLOWING ACTIONS:²⁶

- For the Directorate General Budget in co-operation with the Directorate General Regions and the Directorate General Employment to launch, by the end of 2003, a feasibility study to identify appropriate methodology and tools with a view to implementing gender budgeting in macroeconomic and financial policy and other core areas of EU expenditure.
- To undertake a gender-based assessment of expenditure of the European Structural Fund (ESF) as part of the mid-term review of the ESF (2003-2004).
- In accordance with the EC policy for integrated impact assessment of policy processes, to ensure the assessment of the gender impact in all parts of the EU budget process.
- To organise for the exchange of best practices and to allocate financial resources to encourage gender budgeting actions at national level.

The European Parliament in an own initiative report by Fiorella Ghilardotti (Italy, PES), member of the EP Committee on Women’s Rights, stresses the importance of gender budgeting initiatives and calls for concrete steps like the “creation of a European network of entities carrying out gender budgeting” and for a Commission Communication on Gender Budgeting, which would draw up indicators and benchmarks within two years. The report stresses the need for more political will in relation to achieving gender equality and greatly emphasises the need for information campaigns about gender budgeting.²⁷

Building upon these initial political efforts, it is necessary for all actors, including women’s NGOs active at national and European level, to think about what concrete steps must now be taken in order to implement gender budgeting at EU level.

25 Advisory Committee on Equal Opportunities for Women and Men “Opinion on the implementation of gender mainstreaming in Community policies” (20. 02. 02) see http://www.europa.eu.int/comm/employment_social/equ_opp/strategy/opinion_on_gender_budgeting_en.pdf

26 Advisory Committee on Equal Opportunities for Women and Men: “Opinion on Gender Budgeting”, May 2003, p.4.

27 European Parliament, Committee on Women’s Rights and Equal Opportunities: “Report on gender budgeting - building public budgets from a gender perspective (2002/2198(INI)), Rapporteur: Fiorella Ghilardotti, 16.06.03 see

<http://www2.europarl.eu.int/omk/sipade2?PUBREF=-//EP//NONSGML+REPORT+A5-2003-0214+0+DOC+WORD+V0//EN&L=EN&LEVEL=3&NAV=S&LSTDOC=Y>

Any effort to introduce gender-sensitive budget analysis at European level could follow two primary objectives:

a) Implementing gender-sensitive analysis in different EU budgetary processes

- ⦿ Analysing the EU budget – or a selected budget line – according to its impact on women and men.
- ⦿ Reviewing the process of gender mainstreaming in the Structural Funds.
- ⦿ Reviewing the process of gender mainstreaming in the Broad Economic Policy Guidelines (BEPG).
- ⦿ Working for the establishment of mechanisms such as annual-reporting to ensure the inclusion of a gender-sensitive budget analysis in budget planning.
- ⦿ Using gender budgeting to analyse the effectiveness of the EU commitment to mainstream gender within ACP²⁸ – EU co-operation activities.

b) Ensuring a better exchange of existing gender budgeting experiences in Member States and promoting a general awareness-raising about related issues

(links between macroeconomics and gender, gender dimension of budgets etc.)

- ⦿ Gathering information about existing work.
- ⦿ Establishing contacts between existing initiatives in Member States.
- ⦿ Organising workshops with interested organisations (women’s organisations, organisations working on economic and financial issues) at European and national level.
- ⦿ Developing a manual for women’s organisations (“How to initiate Gender Budgeting Policies?”).
- ⦿ Developing a guide of good practices from existing experiences in Member States.

These objectives require an increased knowledge of gender issues in economic policies. Data and statistics broken down by sex are needed, as well as further research and expert knowledge on the relevance, as well as the economic rationality, of gender budgeting.

The setting up of a **European Gender Institute**, as recommended by the Advisory Committee on Equal Opportunities,²⁹ could help promote research on the interrelation between macroeconomics and gender by creating a network of gender experts and institutionalising regular exchange. In co-operation with Eurostat, this Institute could also contribute to the improvement of gender-disaggregated statistics to be used by all actors.

c) The EU as driving force behind gender budgeting

First and foremost, the EU should start to introduce gender budgeting initiatives into its own budgetary process. At the same time, it is important to recognise that the EU also plays an important role in initiating and strengthening initiatives at Member State level. While state budgets are national instruments, thus Member States’ competence, the contribution that can be made from the European level is to provide inspiration, develop tools and methods, launch pilot projects, evaluate the progress made and encourage the exchange of best practices.

²⁸ African, Caribbean, Pacific Group of States. For more information about EU policy concerning ACP countries, see http://europa.eu.int/comm/development/index_en.htm.

²⁹ Advisory Committee on Equal Opportunities for men and women: “Opinion on the implementation of gender mainstreaming in Community policies” (6.02.02).

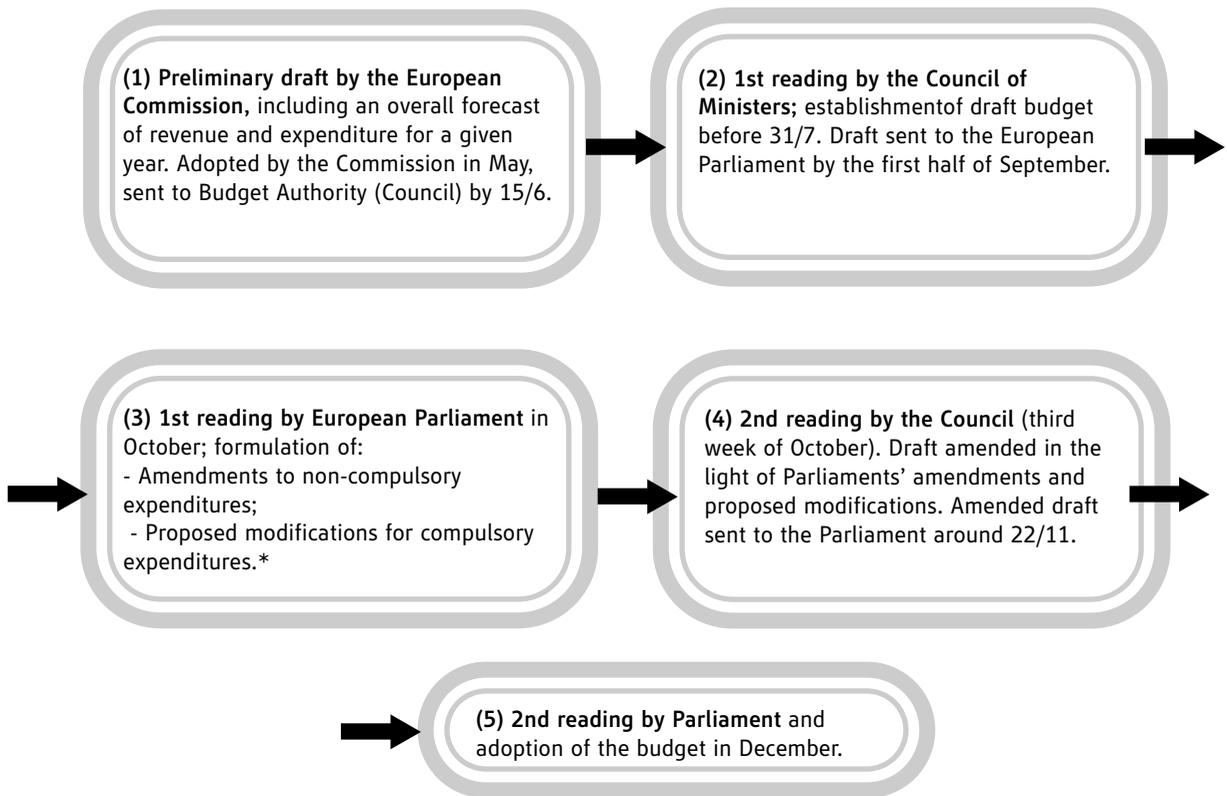
2. THE EU BUDGETARY PROCESS

The EU budgetary process is rather similar to a yearly national budgetary process in terms of timing. However, at European level the power is divided differently between three institutions: the European Parliament, the Council of Ministers and the European Commission (hence the traditional distinction between “Executive” and “Legislative” doesn’t always fit the European system).

Timetable of the EU Budgetary Process

I. Budget Formulation and Enactment

According to Art. 272 EC Treaty, the two budgetary powers of the EU (i.e. the ones making final decisions) are the **Council of Ministers and the European Parliament**, while the European Commission also participates in the process. The official time frame for the decision upon the following year’s budget is from the **1st of September to the 31st of December**. However, the description of the budgetary cycle hereunder describes the timetable that has actually been applied since 1977:



* Different categories of expenses at European level:

The EC budget distinguishes between compulsory and non-compulsory expenditure. Compulsory spending is expenditure resulting from the Treaties or from Acts adopted in accordance with them. As far as this expenditure is concerned, the European Parliament can only propose modifications, but the Council has final approval. Compulsory spending currently makes up about **45%** of the EU budget.

On the non-compulsory expenditure, i.e. expenditure that does not directly result from the Treaties, the Parliament has final authorization, in that the EP takes the final decision in the 2nd reading about non-compulsory expenditure. There is however a maximum rate of increase in non-compulsory expenditure that restricts the European Parliament's power.

Full budgetary power for the European Parliament

The distinction between compulsory and non-compulsory expenditure, and the restricted power of the European Parliament resulting from this distinction, has long been questioned. The European Commissioner for Budget, Michaele Schreyer, has called the separation "anachronistic". The German Chancellor Gerhard Schröder and the former French Prime Minister Lionel Jospin have called for full budgetary power for the European Parliament in their paper on the Future of Europe.

In drafting a Constitutional Treaty for the European Union, the Convention on the Future of Europe has suggested to abolish the distinction between compulsory and non-compulsory expenditure and give full budgetary power to the European Parliament. As of February 2004, no final decision had been made on the European Constitution by the Intergovernmental Conference.

II. Budget Execution

Art. 274 of the EC Treaty states that the European Commission is responsible for implementing the budget. Budget execution is governed by the financial regulations under Art. 279 of the EC Treaty. However, the Commission relies on the Member States to implement certain policies; for example, with the Structural Funds, the Commission decides on the amount to be paid and the conditions of implementation, but the Member States choose which projects to finance and take responsibility for the day-to-day management.

III. Budget Auditing and Assessment

Within the European institutional framework, the budget execution is controlled:

- **Internally** by each institution for its own expenditure (by a financial controller within the institution)
- **Externally** by the Court of Auditors and the European Parliament

The **Court of Auditors** each year prepares a Report on Revenues and Expenditure in the EU budget, including the Structural Funds. This report is presented to the Parliament, which on the basis of a Council recommendation ends the Commission's responsibility for budget management by granting the discharge of the budget.

In an **inter-institutional agreement**, the Parliament, the Council and the Commission decide on a financial perspective for the Communities' expenditure. This perspective lays down the maximum amount of spending as well as headings, which name the main budget priorities for the following period. In the current inter-institutional agreement for the period 2000-2006 these headings are: Agriculture, Cohesion Policy, Internal EU Policies, External Policy, Preparation for the Enlargement and Administrative Expenditure.

Although this is a **multi-annual framework**, the budget itself is still drawn up annually. The actual levels of expenditure, as well as how the expenditure is divided amongst the headings, is decided upon each year.

3. EXAMPLES OF HOW TO START GENDER BUDGETING ACTIVITIES AT EU LEVEL:

a) Identify each year the gender-targeted expenditure in the EU budget

To raise awareness about the important role of budgetary decisions in the implementation of political decisions and commitments, an analysis of the percentage of gender-targeted expenditure in the overall budget can be very useful.

b) Identify specific budget lines from the EU budget and undertake a sectoral gender budgeting analysis

i) The programme URBAN II (European Regional Development Fund)

The programme URBAN II, for example, aims to promote the economic and social development of urban areas and does not explicitly aim at gender equality. An analysis of the impact of the resource allocation within URBAN II in relation to promoting equality between women and men could show that URBAN II nevertheless contributes to more or less gender equality through the level of targeted investment in public transportation. Public transportation usually improves the mobility of women who rely more heavily on public transport than men. Money invested in the development of public transport could therefore influence positively all aspects of women's social and economic life.

ii) The Structural Funds

The Structural Funds make up about 1/3 of the EU budget. The programme period for 2000-2006 of the Structural Funds has integrated the gender dimension in its principles.

So far, the clearest commitment towards gender equality can be found in the objectives of the **European Social Fund (ESF)**. While there is a process of ongoing monitoring of the ESF in particular through the European Employment Strategy and the Social Inclusion Process, the results have been very disappointing in relation to positive outcomes for gender equality.

A specific example of disappointing results can be found in the EQUAL Programme, which is financed through the European Social Fund. EQUAL aims at combating discrimination and inequalities "faced by those in jobs and looking for jobs" for groups targeted by Art. 13 of the Amsterdam Treaty. EQUAL incorporated the earlier (and very successful) women-only initiative NOW.

A breakdown of the EQUAL budget according to its six thematic priorities (employability, entrepreneurship, adaptability, equal opportunities, asylum seekers and technical assistance) shows that on average only 15% of the money provided goes to equal opportunities issues, with the lowest percentage of only 5% in the UK.³⁰

The whole programme is based on the principle of gender mainstreaming (i.e. gender should be integrated within the 6 priorities). However, the descriptions of the other priorities do not mention gender. A closer analysis of all the projects funded under EQUAL would highlight how much money is actually allocated to promote gender equality in the labour market.

³⁰ Breakdown of EQUAL budget for each Member State,

http://europa.eu.int/comm/employment_social/equal/index.cfm?file=detart.cfm&nav_id_menu=10035&art_id=10218&lang_id=5&news_flash=N&news=N&CFID=38&CFTOKEN=7446370

It would also allow for an assessment of the political efficiency of the mainstreaming strategy of EQUAL as compared to the earlier women-only programme NOW.

iii) The Broad Economic Policy Guidelines (BEPGs)

The Broad Economic Policy Guidelines (BEPGs) are a key economic policy document at EU level. They are adopted annually by the Council of Ministers and provide guidance for the management of policies and the coordination of economic policies.

During its EU Presidency (July-December, 2001), the Belgian Government together, with the European Commission organised a one-day **seminar** aiming at strengthening **gender mainstreaming in the work of the ECOFIN Council** by exploring how gender mainstreaming could be applied to the Broad Economic Policy Guidelines.

One of the conclusions of the Presidency seminar was that the development of gender budgeting in the Member States should be promoted, but that there is also a need for a formal commitment to gender budgeting at European level as part of the gender mainstreaming strategy.

Follow up work in connection with the BEPGs may seem only indirectly connected with gender budgeting but it is important to point out the interrelation between budgets and macroeconomic policies, as well as the integration of gender into the BEPGs and into the work of the ECOFIN Council.

4) SOME ADDITIONAL SUGGESTIONS

Creating Networks

To strengthen the promotion of gender budgeting, it is important to establish closer links between existing initiatives, women's organisations and the organisations working on economic and financial issues. Only by combining specific knowledge on gender issues with financial expertise, can the issue be tackled successfully.

Workshops, Seminars and Trainings

Experiences in South Africa, but also in many other countries, have shown that the most efficient way to get people engaged in gender budgeting is to organise a workshop on the issue. Workshops help to provide an introduction to gender and budget issues and therefore can aim at capacity building. They also provide a forum to learn from past experiences and to share ideas about future projects.

“How to Implement Gender Budgeting” - A Manual for Women's Organisations

The evaluation of past initiatives highlights the importance of information exchange on this topic. There are already several publications, which aim at providing general information on gender budgeting and can act as a kind of tool kit for the introduction of initiatives. For example:

● Budlender, Debbie and Sharp, Rhonda and Allen, Kerri (1998) “How to do a gender-sensitive budget analysis. Contemporary research and practice”. Australian Agency for International Development, Canberra and Commonwealth Secretariat, London.

● The International Budget Project: “A Guide to Budget Work for NGOs.”

<http://www.internationalbudget.org/resources/guide/index.htm>. This introduction focuses on applied budget work in general, rather than gender budgeting in particular.

● Budlender, Debbie (2001) “An Introduction to the Fifth Women's Budget.” South African Women's Budget Initiative (WBI), <http://www.idasa.org.za>.

At European Level, a **women's organisations handbook** would need to focus on the specific European political context (i.e. explaining the European budgetary process and the division of competences between Member States and the different EU institutions), as well as outlining specific requirements for gender budgeting at a European level. This could facilitate raising awareness about the need for gender-sensitive budget analysis within European countries, encourage the launching of initiatives by presenting good examples from neighbouring countries and could promote the further development of research on the issue. It could also serve to raise awareness among officials and decision-makers working on the EU budget.

Exchange of Good practices and Experiences in Member States

The exchange of good practices has helped to launch many new gender budgeting initiatives and improve the relatively new methods in the process. It is true that different political contexts and differences in the budgetary process have to be taken into account; thus, a combined use of different expertise and existing experience is essential.

One could also aim at an evaluation of gender budgeting initiatives within EU Member States. As the table in Part D shows, many gender budgeting exercises have been launched within the last few years in several EU countries. These initiatives have to be followed-up. Enhanced exchange through conferences and seminars on the issue could lead to the development of examples of good practices.



PART D: OVERVIEW OF SOME GENDER BUDGETING INITIATIVES³¹ LAUNCHED IN EUROPEAN COUNTRIES³²

COUNTRIES	INITIATIVES
AUSTRIA	<p>A gender impact test procedure was put in place and a feasibility study was carried out.</p> <p>Active advisory role of the <i>Institut für Volkswirtschaftstheorie und – politik</i> (especially for the assessment of gender bias in Austria's Financial Policies), see: http://www.wu-wien.ac.at/wwwu/institute/vwl/</p>
BELGIUM	<p>Initiative of the Belgian EU Presidency concerning mainstreaming gender in the Broad Economic Policy Guidelines of the EU.</p> <p>Conference on "Gender Responsive Budget Initiatives: Some Key Dimensions and Practical Examples." (UNIFEM - October 2001).</p> <p>The NGO "Commission Femmes et Développement" is doing some work on gender budgeting, especially concerning development issues, see: http://www.dgdc.be/fr/themes/gender/cfd/content.html</p> <p>The federal government created a working group on gender budgeting in March 2002.</p> <p>The institute for Equality of Women and Men produced a brochure on gender budgeting and organised a seminar in November 2003.</p>
BULGARIA	<p>The Women's Alliance for Development in Bulgaria organised a workshop in October 2003 for women working in NGOs, institutions and state administration. The main topics were "Women, Work and Globalisation" and one of the sub-topics was Gender Budgeting.</p> <p>The National Statistical Institute surveyed the Time Budget of Bulgarians from October 2001 to October 2002, as part of the Population and Housing Fund Census Programme conducted in Bulgaria. The data was gender disaggregated.</p>
CZECH REPUBLIC	<p>The governmental Council for Equal Opportunities asked the Minister of Finance to prepare a methodological booklet on how to do gender budgeting.</p>
FRANCE	<p>Yearly official <i>Jaune Budgetaire</i> (gender aware budget statement presented alongside the annual government budget proposal), introduced in 2000, see: http://www.social.gouv.fr/femmes/gd_doss/moyens.htm</p>
GERMANY	<p>Conference on "Gender Budgets, Financial Markets, and Financing for Development", Heinrich-Böll-Stiftung (Feb. 2002), see: http://www.boell.de</p> <p>Berlin and the Land Sachsen-Anhalt are conducting gender budgeting initiatives, see: http://www.berlin.de/senwiarbfrau/frauen/gender_gs/budget.html and http://www.sachsen-anhalt.de</p> <p>The NGO <i>Frauenforum</i> has initiated work on gender budgeting, see: http://www.nro-frauenforum.de/</p>
IRELAND	<p>A gender impact assessment was incorporated in the implementation of the National Development Plan, which is a multi-year-expenditure plan starting in 2000.</p> <p>A seminar on Gender Responsive Budgeting was organised in October 2003 by the Gender Equality Unit at the Department of Justice, Equality and Law Reform, see: http://www.ndpgenderequality.ie/newproj/newproj_12.html</p>
ITALY	<p>The international workshop on "Gender Auditing of Government Budgets" was sponsored by the Equal Opportunity Commission of Italy (Sept. 2000).</p> <p>Feasibility study on Gender Budgeting in Public Administration (2002), see: http://www.eurete.it/news%20eventi%20vetrina/eventi/2003/invito%20170203.pdf</p>
THE NETHERLANDS	<p>The women's organisation <i>Vrouwen Alliantie</i> is preparing a handbook on gender budget analysis for local groups and implementing research on gender budgeting in the provinces of Gelderland and Overijssel together with the University of Wageningen. A transnational expert meeting on gender budgeting is planned for December 2004.</p>

³¹ This list is not exhaustive.

³² EU Member States as of December 2003, plus 12 accession countries.

SPAIN	<p>The national institute for women (<i>Instituto de la Mujer</i>) included a proposal for a study concerning the possibility of introducing some changes in the national budget to adopt a gender perspective, in its Fourth Action Plan on Equal Opportunities for Women and Men (2003-2006), see: http://www.mtas.es/mujer/piom.htm</p> <p>The Basque Country's Women's Office, <i>Emakunde</i> has a virtual library with materials on gender budgeting, http://www.infopolis.es/usuarios/bibliotec</p>	
UK	<p>The <i>Women's Budget Group</i> has regular meetings with the Treasury, drafts a pre-budget analysis and has produced publications on macroeconomics and gender/gender budgeting. The Treasury Guidance for Spending Review obliges all Government Offices to examine important distributional effects, including gender effects, see http://www.wbg.org.uk/GBA.htm</p> <p>Scotland: the women's organisation <i>Engender</i> set up the Scottish Women's Budget Group in 1999, which produces an annual gender audit. The Scottish Executive Committee has committed to mainstream equality issues into their budget-setting processes and has undertaken a feasibility study to this aim, see http://www.engender.org.uk/budget.html</p> <p>Wales: the Welsh Gender Budgeting Group was initiated in 2002.</p>	
DENMARK	<p>A gender budget pilot project was presented in the Action Plan on Gender Mainstreaming 2002-2006.</p> <p>An expert group, encompassing experts from different ministries was to be set up by 2003 and to present its results by 2004.</p>	<p>In the Nordic Council of Ministers Plan of Action for Co-operation on Gender Equality 2001-05, gender sensitive budgets were set as a priority. A Nordic Working Group on Gender Budgeting was established (still in its inaugural phase). The Ministers in charge of Nordic Co-operation (<i>Samarbeidsministrene</i>) have agreed that the Nordic Budget for 2003 will include a gender perspective.</p>
FINLAND	<p>The Ministry of Health and Social Affairs is preparing an evaluation of gender impacts of their budgets.</p> <p>An analysis of the gender impacts of a broad pension reform was undertaken.</p>	
SWEDEN	<p>Each ministry is expected to set gender equality objectives and targets within their programmes proposed in the budget bill.</p> <p>Each year, the Ministry of Finance makes a special report on the distribution of economic resources between women and men in the government's budget bill.</p> <p>Fall 2002: pilot project to make gender visible throughout the whole budgetary process. This project was a co-operation between the Division for Gender Equality and the Budget Department at the Ministry of Finance. The aim was to develop a gender budgeting methodology and tools and to prepare an action plan covering the whole budgetary process. Social Welfare, Regional Development and Transport were selected as pilot areas.</p>	



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- ▶ **UNIFEM Conference Communiqué** "Towards gender-responsive budgeting - Strengthening economic and financial governance through Gender Responsive Budgeting" 17.10.2001, Brussels. http://www.unifem.org/index.php?f_page_pid=182
- ▶ "Enhancing democracy: A White Paper on Governance in the European Union" (2001) http://europa.eu.int/comm/governance/index_en.htm

ONLINE RESOURCES:

THE FOLLOWING INITIATIVES MAKE USE OF THE INTERNET IN ORDER TO RAISE THE AWARENESS ABOUT GENDER BUDGETING INITIATIVES:

- ▶ **Basque Country's Women' Office:** virtual library on materials on gender budgeting.
<http://www.infopolis.es/usuarios/bibliotec.htm>
- ▶ **Bridge** (Briefings on Development and Gender) - Infozone. <http://www.ids.ac.uk/bridge/page2.html>
- ▶ **Engender**, Women's Budget Group, Scotland. <http://www.engender.org.uk>
- ▶ **Genderstats**. A Database on Gender Statistics, Worldbank. <http://genderstats.worldbank.org/>
- ▶ **Heinrich-Böll-Stiftung:** papers of the conference "Gender Budgets, Financial Markets and Financing for Development", Berlin, 19-20. 02.02. <http://www.glow-boell.de>
- ▶ **Siyanda:** online database of gender information and materials. <http://www.siyanda.org>
- ▶ Documents of the High Level conference hosted by **UNIFEM-OECD-Nordic Council of Ministers-Government of Belgium** 'Towards Gender Responsive Budgeting' (16-17.10.2001)
<http://www.dgic.be/eng/txt/themes/gender/unifem/content.html>
- ▶ **The Commonwealth Secretariat** : <http://www.thecommonwealth.org/gender/index1.htm>
- ▶ **The Centre on Budget and Policy Priorities (CBPP):** <http://www.cbpp.org>
- ▶ **The International Budget Organization** : <http://www.internationalbudget.org/cdrom/sessions/expenditure/gender.htm>



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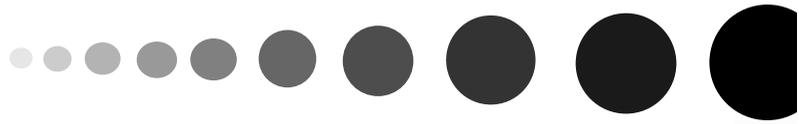
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THE EUROPEAN WOMEN'S LOBBY

The European Women's lobby (EWL) brings together over 3,000 women's organisations across Europe working to achieve equality of women and men and to ensure that gender equality and women's human rights are taken into consideration in all European Union policies. EWL is a democratic organisation with transparent procedures of communication, decision-making and accountability. EWL recognises the diversity of women's lives and experiences and aims to include the interests of the many women who face multiple discrimination.

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