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Opinion on Gender Budgeting

**ADVISORY COMMITTEE
ON EQUAL OPPORTUNITIES
FOR WOMEN AND MEN**

1. EXECUTIVE SUMMARY

Gender budgeting is an application of gender mainstreaming¹ in the budgetary process. It means a gender-based assessment of budgets, incorporating a gender perspective at all levels of the budgetary process and restructuring revenues and expenditures in order to promote gender equality.

Gender budgeting is a relatively new approach used to ensure mainstream financial and budgetary policy and processes promote gender equality. Gender budgeting is mainly about the general or mainstream budget. Nevertheless, a separate presentation and high-lighting of expenditure directly affecting women in comparison to men may be a tool for awareness-raising and in the longer term restructuring of the budget to better reflect the needs and interests of both women and men.

The aim of gender budgeting is to transform financial and budgetary policy in accordance with gender equality objectives. A full-scale exercise addresses the aggregate macro-economic strategy as well as the composition of expenditures and revenues and the effectiveness of service delivery. It should involve quantitative and qualitative gender-based assessment of budgets, while also addressing and incorporating a gender perspective in the whole budgetary process. Reallocations in revenue and expenditure and restructuring of the budgetary process may be necessary in order to promote gender equality. There is no average gender-neutral citizen. Public resources are better targeted and spent more efficiently when gender aspects on conditions, needs and preferences are taken into account. Gender budgeting involves the examination of the gender distributional outcomes of budgetary allocations, that is, how these allocations affect the economic and social opportunities of women and men. This implies a better understanding of how resources are being spent and can improve policy outcome. Gender based assessment of budgetary allocations promotes more equitable results, more targeted and user-friendly services. It facilitates efficiency and justice in the distribution of public resources and in sharing the burdens of direct and indirect taxation. It is crucial at the initial stage to build in how gender as a factor affects access to the labour market and to services before money is allocated. This could result in funds being allocated and/or targeted differently. Such an approach has the advantage of strengthening the link between policy objectives and resource implications. It provides a better reflection of and accountability for Governments' commitments to gender equality and social cohesion, respect for human rights and good economic and financial governance.

Gender budgeting depends on inter-Ministerial partnership and should at all stages involve the Ministry of Finance and/or Budget, the Gender Equality Authorities and sector or line ministries in charge of the policy areas under scrutiny. Inside each Ministry or Department, co-operation should involve officials working with budgeting, officials working on policy development, and gender expertise/gender focal points and networks as appropriate. The same principle would apply to the European Commission.

Gender budgeting requires that the human and financial resources needed to organise and carry out analyses be allocated. This is not likely to be given priority unless actively requested for and supported by the top management. Active commitment at the level of Ministers or Commissioners is consequently crucial to success.

¹ 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 at all stages, by all actors normally involved in policy-making." CoE Gr

It may be recommended to start by selecting one or a few policy and budget areas for gender-based assessment. The targeted approach to gender mainstreaming has been successful at the EU level. The European Structural Funds, employment policy and macro-economic policy, social inclusion, research (6th R&D), the Leonardo and Socrates programmes and development co-operation are examples of programmes and policies that involve allocation of funds at both EU and national level and would be suitable for gender budget pilots.

Gender budgeting involves analysis of any form of public revenue or expenditure, identifying the impacts on women and men, girls and boys. Choice of tools will depend on the approach taken in each case. Existing tools also need to be adapted to each national, regional, local or supra-national context. The Australian expert Rhonda Sharp and the British expert Diane Elson have made important theoretical contributions to gender budgeting that would be useful as frameworks for gender budgeting at the European level and in EEA EU Member States. A study of gender budget expertise, methodology and tools could prove to be valuable.

The role of the Advisory Committee is to advise the European Commission. Nevertheless, effective partnership between all European institutions and Member States is a crucial factor for success. We find reason to praise the Presidency practice of gender mainstreaming at the EU Ministerial level, and point to the relevance in this context of the Financial Council. Likewise, the European Parliament has shown a strong commitment to gender equality and gender mainstreaming of Community policies, and their power in budgetary matters will no doubt provide crucial support to implementing gender budgeting at the EU level. Gender budget initiatives in many countries testify to the important role of civil society advocacy, research or academic groups or institutes in terms of awareness-raising and lobbying, research and documentation, and analytical support for gender budget initiatives. These lessons from countries mainly in the South should be considered by the many EEA EU member states that are currently introducing gender budget initiatives. In this process member States should establish co-operation between the Ministry of Finance/Budgets and the national authorities for gender equality/advancement of women with the aim to incorporate a gender equality perspective throughout financial policy and budgets. A first step could be to select one or more budget lines/areas as gender budget pilots and thereby develop models and methods for gender-based assessments. Transparency is crucial in this process and partnership should be established with civil society in the budget process.

The AC presents this report as a first step towards gender budgeting and as a means to step up gender mainstreaming at the EC and national level. To this effect a few priority proposals are put forward. We will point in particular to the responsibility that needs to be shouldered by DG Budget in terms of co-ordination and procedures and the allocation of adequate resources.

The AC proposes that the European Commission takes action:

- *For DG Budget in co-operation with DG REGIO and DG EMPL to launch by the end of 2003 a feasibility study to identify the appropriate methodology and tools with a view to implementing gender budgeting in macro-economic and financial policy and other core areas of EU expenditure.*

- *To undertake gender-based assessment of expenditures of the European Structural Funds as part of the mid-term review².*
- *In accordance with the EC policy for integrated impact assessment of policy processes³, to ensure assessment of the gender impact in all parts of the EC budget process.*
- *To organise for the exchange of best practices and allocate financial resources to encourage initiatives at the national level.*

1. BACKGROUND TO GENDER BUDGETING IN THE EU

The call for gender budgeting is rooted in the EU commitment to gender mainstreaming and firmly based in the Treaty of Amsterdam (Articles 2 and 3). It is expressed in the 1996 Commission Communication (COM (1996) 63 final), in the 3rd and 4th Community Action Programmes to promote equal opportunities for women and men as well as in the Community Framework Strategy for Gender Equality 2001-2005. The Platform for Action adopted at the Fourth UN Conference on Women at Beijing 1995 had a strong emphasis on gender mainstreaming including in terms of macro-economic policy and budgets. The EEA EU Member States are all signatory parties to the UN Convention on the Elimination of all forms of Discrimination Against Women (CEDAW), which requires that Governments take all necessary action to abolish any discrimination of women.⁴

The main objective for gender budgeting is to promote gender equality. Budgetary policy and economics can appear to be gender neutral. But gender neutrality should not allow policy to be gender blind. Without an assessment of the different effects a budget could have on men and women, government policies can result in both inequality of effect - the opposite of what gender neutrality is designed to achieve - and inefficiency in reaching economic objectives, including growth, employment and public expenditure levels. However, the goal of removing discrimination should not be confused with the fact that budgetary policies can have significantly different impacts on women and men and on different groups of men and women. Sometimes these differences can be justified to achieve certain policy goals and sometimes it can undermine social and economic objectives. Although economic policy should in general be designed to reinforce rather than undermine other policy objectives, it is also important to recognise conflicts where they occur in order to attempt to mitigate them.

There is a growing understanding that macro-economic policy can contribute to narrowing or widening gender gaps in terms of economic resources, education and training, health and time use. In promoting gender equality, gender budgeting needs to take account of the diversity of identities, experiences and situations of women and of men. Gender analysis needs to be integrated with other axes of discrimination such as race/ethnicity, age, religion/belief, disability and sexual orientation⁵. Gender data needs to be disaggregated along these different axes of disadvantage. Research is required to develop new understandings of the interface between gender inequality and other forms of discrimination.

² Communication from the Commission to the Council, the European Parliament, the Economic and Social Committee and the Committee of the Regions on the Implementation of gender mainstreaming in the Structural Funds programming documents 2000-2006. Adopted 20 Dec. 2002

³ COM(2002) 276 final.

⁴ See f.ex. articles 2 and 3.

⁵ Treaty of Amsterdam Article 13

1. WHAT GENDER BUDGETING IS ABOUT

Gender budgeting is generally understood as an application of gender mainstreaming and initiatives are most often linked to a wider plan for gender mainstreaming.

The aim of gender budgeting is thus understood as promoting gender equality while also supporting other policy objectives, such as more efficient use of resources, enhancing effectiveness of services delivery, enhancing the evidence-based nature of policy-making and supporting the customer-focus or user-friendliness of government expenditure.

Governments are the core actors and may take up gender budgeting at their own initiative or in response to calls from civil society groups. They may likewise choose to involve or consult external experts or civil society groups as gender experts and as stakeholders or to enhance direct democracy. At the European level and at the national level, the civil sector, women's and social partner organisations play a vital role in terms of critical support, awareness-raising and advocacy to promote economic empowerment of women and good economic governance at the national and EU level.

The Council of Europe Informal Group of experts on gender budgeting has agreed on the following definition:

Gender budgeting is an application of gender mainstreaming⁶ in the budgetary process. It means a gender-based assessment of budgets, incorporating a gender perspective at all levels of the budgetary process and restructuring revenues and expenditures in order to promote gender equality.

The definition thus highlights not only the need to analyse and make visible the impact on women and men respectively of budgets, but emphasises the need for restructuring and change as far as necessary to promote gender equality.

The feminist economist Rhonda Sharp was the first to formulate a theoretical framework for gender budgeting in relation to Australia's Women's Budget that came under way already in 1984. She identifies three categories of public expenditure:

- expenditure specifically targeted at women
- equal opportunity initiatives in the public sector
- gender impact assessment of mainstream budget expenditure.

To assess the relative importance of the first two categories may give visibility to gender budgeting. It is clear however that gender budgeting does not mean separate budgets for women, neither is it limited only to budgetary allocations to promote women or policies specifically aiming to promote gender equality. Our interest is mainly with general or mainstream budget expenditure.

The UK expert Diane Elson identifies three levels for analysis by gender budget initiatives:

⁶ 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 at all stages, by all actors normally involved in policy-making." CoE Gr

1. Aggregate macro-economic strategy
2. Composition of expenditures and revenues
3. Effectiveness of service delivery

Gender budgeting would in principle encompass the entire budget. In practice however we need to be flexible and recognise that gender budgeting initiatives may be limited in scope and depth of analysis. Manageable models and tools need to be developed before a more full-scale approach will be considered⁷.

There are certain principles or pre-requisites that need to be observed to achieve effective gender budgeting. They include the following:

- Active political will

Budgets reflect Governments' (or International organisation's) political priorities and decisions. To be efficient, gender budget initiatives depend on political commitment to promote gender equality, formalised through international legal instruments such as the CEDAW Convention or commitments made at Beijing, contingent upon Treaty obligations (articles 2 and 3), set out in national law or expressed by Government declarations. Political will carries more effect when it is actively stated and expressed. Country or institutional ownership is essential. At national and regional levels it will be important that approaches and tools are directed according to political and institutional norms, in order to enhance the potential for effective outcomes.

- Awareness-raising and Advocacy

Gender budget initiatives are more likely to succeed if they involve actors both within and outside Governments, National Assemblies and Civil Society groups. Purely inside Government initiatives by necessity depend on Government will and priorities. Stakeholders and advocacy groups outside Government may contribute to enduring and more efficient gender budget initiatives, despite shifting political priorities.

- Transparency and Participation

Transparency in the budget process is a prerequisite to succeed with a gender budget initiative. The budget process should in an appropriate manner involve a balanced representation of women and men, budget experts and gender experts, in accordance with the national constitutional framework for legislative procedures. Participation frequently means consultation processes involving interested parties in civil society as well as local and regional authorities, and Government departments and agencies. The gender dimension should always be addressed. Capacity building among actors (civil society and government officials) is needed to ensure effective partnership.

Co-ordination, capacity, tools and the need to allocate human and financial resources are other prerequisites. These are dealt with below in the section on methodology and tools.

3. EU AND NATIONAL LEVEL INITIATIVES

⁷ See the useful book "Gender budgets make cents", the Commonwealth Secretariat 2002 for more detail and a discussion of methodology.

On 16-17 October 2001 the Belgian *Presidency* hosted an International Conference on “Gender responsive budgeting”. The conference was sponsored by the OECD in co-operation with UNIFEM and the Nordic Council of Ministers. The Communiqué issued by the Conference urges Governments and other actors to incorporate gender analysis at all stages and levels of the budgetary process, to promote transparency and accountability, and to report on the impact of budgets on gender equality objectives.⁸ In 2002, gender budgeting was called for in two opinions of the Advisory Committee.⁹

In the *Commission*, the issue of gender sensitive budgeting was raised for the first time at a seminar on 18 October 2001. The seminar was organised at the initiative of the then Belgian Presidency and aimed to strengthen gender mainstreaming in the work of the ECOFIN Council by exploring how gender mainstreaming could be developed in the Broad Economic Policy Guidelines (BEPGs). The one-day technical seminar gathered independent experts, representatives of the Commission from the DGs involved in drafting the BEPGs¹⁰ and of the Belgian Presidency. The seminar concluded that mainstreaming gender in economic policy contributes to efficiency in public spending. It was proposed to strengthen further the gender dimension in core areas, such as the range of barriers that affect the employment rate of different groups of women and men over the life cycle, an enhanced gender perspective in policies that promote entrepreneurship policies such as overcoming obstacles to finance micro-credits, and in policies aimed at improving the functioning of the internal market, including the capital market. The seminar also proposed further analysis to explore the relevance of the unpaid economy for economic policy making¹¹.

- In *France* since 2000, a gender budget aware statement is presented alongside the annual Government Budget proposition. This “Yellow Paper” sets out clearly the expenses of each Ministry and Department relating to the promotion of women’s rights and gender equality. The Government decision regulating this practice was motivated by a request from the National Assembly.
- In the *UK*, the partnership approach includes not only the Government Office for Women and Equality. The Treasury has regular consultation with the Women’s Budget Group, a civil society organisation of women economists, as well as a wider consultation process in relation to the budget. The Treasury Guidance for Spending Review obliges all Government Offices to examine important distributional effects, including gender effects. Since 2001, gender appraisal has been conducted for a number of potential tax and revenue measures. The Scottish Executive has committed to mainstream equality issues into their budget-setting processes and has undertaken a feasibility study to this aim.
- In October 2002, a concrete proposal for a joint Nordic project was discussed by the Ministers of Finance in the five *Nordic countries*. The proposal was

⁸ http://www.unifem.undp.org/gender_budgets/communique.html

⁹ Opinion of the AC on the working processes of the European Convention of 19 June 2002 and Opinion of the AC on the Implementation of gender mainstreaming in EU policies rev. 20 February 2002 final.

¹⁰ DG ECFIN, DG EMPL, DG MARKT, DG EAC, DG TAXUD.

¹¹ A summary of the communications presented at this seminar and of speakers' contributions has been compiled by the Commission, coordinating with the Belgian Presidency. This document was proposed as an input to the Belgian Presidency's initiative on Gender Mainstreaming in the BEPGs, which was reported at both the Social Affairs Council on 3rd December 2001 and the ECOFIN Council on 4th December 2001.

tabled by a working group involving the Ministries of Finance and the National Authorities for Gender Equality, and all the Nordic countries have committed themselves to launching national pilots to the Nordic umbrella project.

- In *Sweden*, a gender budget project started within the State Offices in the fall of 2002, aiming in the longer term to make gender visible throughout the whole state budgetary process. The project is carried out in co-operation between the Division for Gender Equality and the Budget Department at the Ministry of Finance. The purpose is to develop methodology and tools for gender budgeting and prepare an action plan covering the whole state budgetary process. Social Welfare, Regional Development and Transport have been selected for pilots, thus including areas that represent both soft” and “hard” policies.
- In *Norway*, a step-wise approach aims to gradually mobilise all the Ministries in a joint gender budget pilot. The first results are compiled in a small publication and annex to the budget proposition (2002-2003) of the Ministry of Children and Family Affairs and reflect work that is underway in eight ministries.
- In *Denmark*, a gender budget pilot is presented as one among many initiatives in an Action Plan on gender mainstreaming 2002-2006. In 2003 an expert group will be assigned to work on gender budgeting. The expert group, which will be composed by experts from different ministries, including the Ministry for Gender Equality and the Ministry of Finance, will finish its work in 2004 and present the results at a national conference.
- Likewise in Finland and Iceland, gender budget pilots are under way.
- In *Belgium*, the Federal Minister responsible for equality has launched a feasibility study on gender budgeting as part of a broader scheme to develop gender mainstreaming in the Belgian Federal Government. A team of University experts supervises a six months pilot project aiming to test methodology and tools and preparing for a more general adoption of such tools in the preparation of the Belgian Federal Budget. The field workers receive a training of one day and a half, consisting of a general framework of gender budgeting illustrated by practical examples. In a second phase, the academic team meets those in charge in each department in order to draw attention to the existing differentiated data concerning the target groups of budget allocations, possible concrete initiatives, the gender-specific impact of budget orientations, etc.
- In *Austria*, a mechanism for gender mainstreaming has been set up in the Ministry of Finance, and a feasibility study was carried out to assess the gender impact of the Austrian taxation system. Further to this approach, a gender impact test procedure has been put in place. The Government avails itself of independent expertise at the Institut für Volkswirtschaftstheorie und –politik, for the assessment of gender bias in Austria’s financial policies.
- Following the Beijing Conference in 1995, *Spain* adopted a gender mainstreaming strategy encompassing all parts of the Public Administrations. The responsible Ministries and public agencies have allocated financial resources to develop a gender

equality dimension to relevant programmes and policies, such as employment and self-employment, rural development and the Second Action Plan Against Domestic Violence (2001-2004). The Institute for Women has drawn up a Fourth Action Plan on Equal Opportunities for Women (2002-2005) including a proposal for a study concerning the possibility of introducing some changes in the national budget to adopt the gender perspective. It is also proposed to set up gender units in all ministerial departments, and councils of regional and local authorities in order to introduce the gender perspective on design, implementation and evaluation of the policies developed in the framework of their responsibilities.

- The *German Federal Government* is committed to implementing gender mainstreaming, including gender budgeting. A high-level inter-ministerial working group has been set up. Pilot-projects and training of officials is undertaken in all Federal Ministries. The Ministry of Women's Affairs and the Ministry of Finance discuss the feasibility of gender budgeting in the Federal Government. Studies into time budgets and income differentials between women and men provide useful input to the process. At the level of *bundesländer*, Berlin and Sachsen-Anhalt implement gender budget initiatives. In Sachsen-Anhalt, the consequent project focuses the realm of sports.

4. DIFFERENT APPROACHES TO GENDER BUDGETING

Approaches to gender budgeting vary that reflect the complex realities in which gender budget initiatives are set. Some of the choices that need to be made are reflected on in the following.

Choice of actors

Among the more than 40 known initiatives¹² world-wide *organisers* of gender budgeting are found among governments, civil society groups and donor organisations. In some countries, inside Government exercises are launched as a response to Parliament or other civil society initiatives, as seems to have been the case in South-Africa and France, in UK and in Austria. Also in Finland and Belgium, individual Parliamentarians have taken initiatives. In the case of Australia, as in Sweden, Norway and Iceland, civil society groups have been less profiled in this context. It has been pointed out that an active support from civil society has a positive effect on viability of gender budget initiatives. On the other hand, gender budgeting that does not have a firm anchoring inside Government has little potential to influence the processes governing state budgets.

The role of Ministries of Budget/Finance

At the level of Government, several parties may be concerned. There can be initiatives by those in charge of equality, the government as a whole or the ministries of finance/budget. Frequently, the Government mechanism for Gender Equality or Advancement of Women is the initiator. This entity can function as a catalyst and lobby. It can also have a co-ordinating and organising role. The Ministry responsible for the budget process has indispensable technical expertise and is a key to achieving gender budgeting. In the UK and in Austria, the Exchequer or Ministry of Finance accordingly is the leading Ministry for gender based assessment in the budget process. In France, at the other hand, the co-ordination of the preparation of the Yellow Paper on Women and Equal Opportunities lies firmly with the Equal Opportunities Department. In Belgium, and in the Nordic countries, gender budgeting

¹² "Gender budgets make cents, the Commonwealth Secretariat 2002

is initiated by the gender equality sector. There is however a clear understanding that the Ministers of Budget/Finance need to be mobilised. At the Nordic level, the decision to launch a Nordic gender budgeting project was a joint decision of the Nordic Ministers for Finance and Equality.

Visibility or integration?

It may be discussed which is more effective, whether to present data visibly and separately, such as the French Yellow Paper and the Norwegian budget annex, or to consequently engender the line ministries budget propositions by integrating data and analysis on gender aspects there, as is the Swedish approach. Visibility has the advantage of more easily mobilising external support in favour of gender budgeting. Failing to address the mainstream budget process on the other hand, may constitute new forms of marginalisation and exclusion from mainstream processes. The Norwegian initiative aims to have both; the visibility of a separate publication combined with a visible reflection of gender in the line ministries budget propositions. A combined approach may accommodate the twin concerns.

Focusing women or gender

Some initiatives focus directly on women as the analytical category (Australia's Women's Budget, South-Africa's Women's Budget Initiative, the UK Women's Budget Group), while others prefer the more relational concept *gender* (Gender budget, gender sensitive budget, gender responsive budget). The French Yellow Paper on Women's Rights and Gender Equality combines the two.

Focusing different categories of expenditure

Rhonda Sharp identifies three categories of expenditure. The French Yellow Paper is a budget statement that focuses on the first two of Sharp's categories, that is expenditure specifically targeting women, and equal opportunity initiatives in the public sector. General or mainstream budget expenditure is not part of that initiative. At the other end of the scale are the Nordic Council of Ministers proposal for a gender budget project and the initiatives launched in Sweden and Norway which have a clear focus on mainstream budget expenditure. The advantage of the French approach is the enhanced visibility. However, although mainstream expenditure is more difficult to challenge and it is not easy to point to clear and visible results in the short-term since the first two categories only comprise a minor part of public expenditure, the majority of the national experiences listed above nevertheless focus on mainstream budget expenditure.

Involvement of external experts and civil society groups

Partnership is essential to gender budgeting and may involve actors both inside and outside Government. Most countries consult external expertise either by conducting feasibility studies (Austria, Belgium, Scotland) or employing external experts to conduct pilot projects as in Belgium, or through consultation processes (UK). In South Africa, civil society advocacy and research groups undertook research to document the lack of consistency between the post-apartheid Government commitment to promoting women and the budget proposition presented to Parliament. Community groups also have been active in awareness-raising and training developing the capacity of the ordinary man and woman citizen to lobby in favour of justice and equality in public governance and budgets.

5. METHODOLOGY AND TOOLS

A wide range of tools is available for implementing gender budgeting¹³. It should be noted that gender budgeting is a relatively new concept and the tools and techniques are still evolving. Gender budget initiatives may be modest or more ambitious and may vary with regard to scope and depth of analysis. The tools applied may accordingly be more or less sophisticated. As a starting point we suggest to turn to the tools that are basic in any application of gender mainstreaming. The core tools are:

- *Data and indicators disaggregated by sex*

Gender based assessments depend on the availability of gender disaggregated data and indicators that facilitate measurement and comparison of results. The need for development in this field was a major conclusion of the 2001 Brussels seminar on Gender Mainstreaming in the Broad Economic Policy Guidelines, referred to above. National statistical bureaux and research institutes will be crucial partners. Time use studies are valuable tools to assess the relative importance of unpaid work by gender, and to avoid false economies¹⁴. As has been pointed out earlier in the AC opinion on Gender Statistics and Indicators (EQOP 62-2001) and the opinion on Gender Mainstreaming (February 2002), Eurostat and the European research Institutes such as the Dublin Foundation are important actors for the production and analysis of gender disaggregated data and indicators. Gender data needs to be disaggregated along axes of discrimination such as race/ethnicity, age, religion/belief, disability and sexual orientation. All ministries and public agencies should specify their need for gender and other disaggregation of data when they engage surveys, research and reports within their areas of competence.

- *Capacity-building and resources*

Gender budgeting involves expertise in both budgeting and gender relations. These are areas of knowledge that are not normally brought together. New forms of partnership are needed and it can be useful to consult external experts. The Belgian Federal Government employs a team of University experts to test methodology and tools that can be put into regular use. The UK Women's Budget Group constitutes a pool of gender budget expertise and is regularly consulted by the British Treasury. Similar extra-Government groups of feminist economists are being set up in Germany and some other European countries and can provide a useful expertise to facilitate gender budgeting. Extra-Government expertise can also provide training of Government officials involved in gender budget processes and of external interest groups for advocacy purposes. Training of Government officials involved in gender budgeting is crucial. Human and financial resources must be allocated to allow for the development of a suitable approach, testing relevant methodology and tools, documentation and feasibility studies, and training of the actors normally involved in the budgetary process. A backlash may easily result unless the extra workload is compensated and appropriate training is organised.

- *Co-ordination*

¹³ For further reading we suggest Diane Elson "Gender Budgets Make Cents", Commonwealth Secretariat January 2002 and "Tools for gender-integration into macro-economic policy" in Link to Gender and Development, 2, Summer 1997, Kate Bellamy, Background Paper on Gender Budgeting for the CoE Informal Network of Experts on Gender Budgeting, November 2002, and the web-sites http://www.unifem.undp.org/gender_budgets/analysis.html <http://www.thecommonwealth.org/gender/index1.htm>

¹⁴ For explanations of concepts such as "false economies", see "Gender Budgets Make Cents", Commonwealth Secretariat January 2002, <http://www.thecommonwealth.org/gender/index1.htm>

Gender budgeting involves a number of actors and depends on good co-ordination. According to the mainstreaming principle, the Ministry or service responsible for budgeting should incorporate gender among the standard criteria to be observed by all in the budgetary process. This would mean that analysis from a gender perspective of the policies and programmes funded by the budget becomes an obligatory procedure for all Ministries and Departments. In practice, it is frequently the Minister responsible for gender equality that initiates gender budgeting. A co-operation between the two is recommended to ensure gender-based assessment is embedded in the budgetary process and that it contributes to promoting gender equality. Within line ministries, those responsible for budgeting and those responsible for policy portfolios and programmes need to co-operate closely. The national Authorities/mechanisms for gender equality should provide expertise and support the process.

- *Research and studies*

In some countries, for example Belgium and Austria, feasibility studies have proven helpful instruments for gender budgeting, identifying strategic areas for analysis, and identifying the most appropriate methodology and tools. In the Civil-society-promoted South African Women's Budget Initiative, research was undertaken over a three years period that investigated the gender and race effects of all the budget areas of the South-African Government. Research is necessary to document and quantify gender gaps in representation and in access to and control over resources and to develop new understandings of the interface between gender inequality and other forms of discrimination. Research can substantiate gender budget initiatives and helps to persuade critics inside Governments.

- *Gender-based assessment*

Incorporating gender analysis into planning and appraisal of the budget requires identifying likely gender dimensions of activities, outputs and impacts.¹⁵ A wide range of tools can be used. For example, *Gender aware policy appraisal* is described¹⁶ as an analytical tool to scrutinise the implicit and explicit gender issues of policy portfolios or programmes. It questions the assumption that policies and allocations are gender neutral and ask instead in what ways policies and the associated resource allocations are likely to reduce or increase gaps and inequalities by gender. Tools for gender-based assessment have been developed among others in Sweden (3 R Method and GERAC)¹⁷ and in the Netherlands.¹⁸ The 1997 EC Guide to gender mainstreaming reflects the same approach. Gender budgeting involves asking questions that are fundamental in any gender analysis – relating them to the revenue or expenditure of public resources. These are questions concerning:

- incidence/representation of women and men, girls and boys among recipients, beneficiaries or contributors in terms of expenditure and revenue;

¹⁵ Kate Bellamy, Background Paper on Gender Budgeting for the CoE Informal Network of Experts on Gender Budgeting. November 2002.

¹⁶ In Diane Elson 1997 "Tools for gender-integration into macroeconomic policy" in Link to Gender and Development, 2, Summer.

¹⁷ : http://naring.regeringen.se/inenglish/pdf/N2001_052.pdf (Just Progress! Applying gender mainstreaming in Sweden)

www.svekom.se/jamstalldhet/jamverkstan.pdf

www.svekom.se/jamstalldhet/pdf/aktivt_jamstalldhetsarbete.pdf)

¹⁸ The SMART-tool and a method for Gender Impact Analysis both developed by Mieke Verloo at the University of Nijmegen.

- 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, such as race/ethnicity, age, religion/belief, disability and sexual orientation, as well as time spent in paid and unpaid work and gender biased norms and roles influencing gendered behaviour and gender relations.

- *Gender-aware Budget Statement*

In a Gender-Aware Budget Statement, a government report that reviews the budget, using some of the above tools, and summarises its implications for gender equality with different indicators, such as share of expenditure targeted to gender equality, gender balance in government contracts or job training, or share of expenditure for public services used mainly by women. Several governments have taken some steps in this direction by incorporating gender analysis in one of the budget papers, although none have yet produced a fully developed annual statement. The government of France, for instance, has taken a first step in 2001 by using an Annex to the budget, analysing expenditure earmarked to promote gender equality.

In this final section we have reviewed tools that are already being used to implement gender mainstreaming in EEA EU countries. Their implementation in the case of budgets is scarcely documented and such documentation and evaluation could prove valuable. This would prepare the ground for a common European database and a coherent European approach to gender budgeting.