

Gender Budgeting in the EU

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Context and the importance of unpaid care work

Gender responsive budgeting (GRB) in the European Union (EU) context, as in other parts of the world, reflects a variety of approaches and outcomes as well as a variety of actors involved in the different initiatives. From the four areas of good governance identified as central to gender budgeting (equality, accountability, efficiency and transparency) clearly the EU context is different from the situation in emerging or developing countries. More developed democracies and economies pose a different set of challenges to achieving gender equality and the protection of women's rights. Indeed access to employment or to other resources might be much better in some cases, but in others women's position in society and the economy continue to be inferior due to the unpaid care tasks that women continue to perform almost exclusively. This has important impacts on economic decision making within households, to the use of time and therefore on to the wider economic environment.

Issues of accountability and transparency might seem better covered at the outset, but the analysis of the impacts of different economic and social policies and how these play out in terms of taxes, benefits and expenditures reveal gender blindness and in many cases have represented a set-back to achieving women's economic independence and therefore a violation of their economic and social rights as expressed in international conventions such as CEDAW. Furthermore, the persistence of violence against women in the EU countries is yet another indicator of women's lower social and economic position in many economically advanced countries.

A recent OECD publication pointed out¹ that "Gender equality strengthens long term economic development. This assertion is not some wild, passionate claim, but is based on a new analysis of the relationship between birth rates and attitudes toward gender equality in a range of countries. What we have found may seem surprising to some: more traditional family structures in modern economies face chronically low birth rates, whereas the birth rate trend is positive and the demographic structure more balanced in countries where gender equality in the workplace is more developed". Indeed countries like Spain, Austria, Germany or Poland with more traditional family values have lower birth rates than those where a higher level of shared care work, incentives to employment for women and/or higher public care provided.

In the following table the different models of tax-benefit systems including the philosophy about care work are reflected. The areas of both expenditure and revenue have different impacts depending on what models of the division of care are followed by the different countries. This is in turn reflected in the different examples of GRB that can be collected from different countries. The different reforms to tax-benefit systems, and the restrictive growth oriented macroeconomic policies all have specific impacts depending on how the different models approach care. The analysis of these impacts are one example of how gender budgeting can be used to ensure that the commitments made

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http://www.oecdobserver.org/news/fullstory.php/aid/1664/Does_gender_equality_spur_growth_.html

both internationally and nationally to gender equality and the protection of women's rights.

Four Gender Regimes

	Male breadwinner or General Family Support	Separate Gender or Roles Market Oriented	Individual earner-carer or dual earner	"Gathering breadcrumbs"
Location	Continental Europe	Anglo-saxon countries	Scandinavian countries	Mediterranean Europe
Conciliation model	Combination	Choice	Continuity	Choice without support
Ideology	Husband= earner Wife= carer	"Flexible" division of labour Husband= earner Wife= ½ earner/carers	Shared tasks Father = carer-earner Mother= carer-earner	"Blurred" division of labour Father= earner Mother= carer/earner
Entitlement	Unequal among spouses	Differentiated by gender role	Equal	Unequal among spouses and among workers
Basis of entitlement	Principle of maintenance	Family responsibilities	Citizenship or residence	Principle of maintenance/ of need
Recipient of benefits	Head of household + supplements for dependants	Men as family providers; women as caregivers	Individual	Individual
Taxation	Joint Taxation Deduction for dependants	Joint Taxation Deduction for dependants	Separate taxation Equal tax relief	Individual Minor deductions
Employment policies	Priority to the main income provider. Flexibility for secondary earners	Segmented Full time/part-time	Aimed at both sexes Full time/part-time Public/private sector	Dualistic Core/periphery No flexible arrangements
Female labour force participation	Middle/low High discontinuity Short-time work	Middle/high High discontinuity Short/medium part-time work	High High continuity Long part-time work	Low High continuity Full-time
Sphere of care	Partial state involvement	Weak state involvement	Strong state involvement	Weak state involvement
Caring work	Paid component to caregivers in the home	Paid component to caregivers in the home	Paid component to caregivers in the home and outside the home	Unpaid
Political tendency	Corporatist/conservative	Liberal	Social-democratic	Corporatist-left

Source: León, M. (2002), Reconciling work and family: Impact on Gender and Family, based on Sainsbury (1999), Trifiletti (1999), León (2000) and Daly (2000).

On the other hand, the thrust of most of the initiatives of GB in the EU to date have been mainly carried out by academics and governments except for a few rare exceptions where civil society, i.e. women's associations, have become

actively involved or have even led the initiatives. This is one of the weaknesses as the governance aspect of the initiatives (making governments accountable for the commitments made about gender equality and women's rights as well as monitoring the way in which governments raise and spend money) is very important in order to ensure their stability and continuity.

2. Experiences in the EU²

This section is structured on concrete examples in the EU. The short description and main aims of each of the initiatives are meant to cover three important elements of any GRB initiative: location, scope and point of the budget cycle where GRB has been introduced. Where possible, concrete results from the initiatives are included, such as changes in budgetary allocations. The order in which the initiatives are presented is chronological from oldest to most recent including some initiatives that are just beginning.

This section draws extensively from the published information on the different experiences found in brochures, the Internet, and several reviews of the experiences worldwide which are now available. It also uses presentations at conferences and meetings where different aspects of the initiatives have been exposed.

United Kingdom

This GRB initiative was started from civil society in 1989 and it has extended to the regional level although the main initiative remains national. The Women's Budget Group (WBG) is made up a variety of women activists and other organisations with similar equality goals, many of them academic, and has "gained extensive consultative access to policy-makers, especially within H.M. Treasury (the UK equivalent of the Ministry of Finance). [It offers] officials and ministers constructive feedback on consultative documents and proactive advice on pertinent issues such as childcare provision, tax credits, productivity and work-life balance. [It] also offers comments on major policy decisions such as the Spending Review and the annual Budget; and provide guidance on methodology and practice, for example the gender mainstreaming of policy and the selection of targets and indicators" (WBG brochure). The entry of the New Labour Party facilitated the contact of the group with the Treasury officials as well as the possibility of introducing the concerns of women in the policy agenda.

As mentioned, in addition to the WBG with focus on the United Kingdom there are also now groups in Scotland, Ireland and Wales with similar activities. The WBG has been able to influence government policy, draw attention of government to new issues and keep matters yet unresolved active on the table. Consequently, members of WBG meet regularly throughout the year to discuss the key work areas and to formulate responses to the Budget and Pre Budget statements. They have also been behind some GRB pilot experiences that H.M. Treasury has undertaken in some government Departments.

² This section draws extensively from the article prepared for UNECE Gender responsive budgets: issues, good practices and policy options Issue note on Gender Responsive Budgeting Regional Symposium on Gender Mainstreaming in the ECE Region Last update in 2005.

This group has focused mostly on taxing and benefits and less so on expenditure. The areas where the WBG has focused are tax credits and benefits, poverty, pensions, combining employment and caring, equal pay and productivity. The following can be highlighted as the main policy changes that the group has been able to influence through effective use of in-depth analysis of the issues by specialist in the different areas and by having applying gender analysis in turn:

“Giving couples the choice of recipient of the Working Family Tax Credit (WFTC); allowing couples who share full-time employment hours and caring responsibilities to claim the full-time premium in the Working Tax Credit (WTC); payment of the Child Tax Credit to the main carer; [and taking into account the] effect on second earners in the new WTC compared with WFTC” (WBG brochure).

These recommendations are based on the analysis of impacts on individuals within households, impact on the household and also on taking into account the unpaid care work that women are usually engaged in.

Finally it is important to point out that the group focuses on presenting efficiency arguments to H.M. Treasury and to other actors such as parliamentary committees, diverse government departments and the tax authority (Inland Revenue). However, this does not mean that the WBG abandons the main goal of equality or fairness, but rather that “efficiency” in economic theory need to be redefined to include equality. “Using the efficiency argument might seem a retreat from the more explicitly feminist argument for gender-impact analysis based on promoting equality. Yet, in practice, the efficiency argument is a *more* radical approach, because it requires policy makers to challenge the boundaries between economic and social policy making by tracing the effects of economic policy outside the traditional economic domain.” (Himmelweit, 2002)

Sweden

In answer to the OECD survey of a gender perspective in budgeting (2001), the Swedish Government responded by stating that gender policy objectives were a collective responsibility of the Swedish Government and that all ministries are required to promote gender equality in their respective areas, including the Ministry of Finance. It is in fact the Minister for Gender Equality that coordinates the work and is also responsible for following up and developing gender policy, in this sense the Division for Gender equality under the Minister coordinates and advises all other ministries on this issue. The relevance of adequate gender disaggregated data has been an important part of the efforts and Statistics Sweden received additional instructions to have all official statistics disaggregated by sex unless there were special reasons for not doing so.

The Swedish Government acknowledges the significance of the budget as the prime policy instrument and thus considers it highly important that gender analysis of all government policya reas be made within each of the corresponding ministries. “The ministries are expected to set gender equality objectives and targets within their government programmes proposed in the budget bill. In addition, the Ministry of Finance makes a special report of the distribution of economic resources between women and men, presented every year in the Government’s Budget Bill” (OECD, 2001, p.11))

“In addition, the Spring Fiscal Policy Bill presented in April 2001 there is a description of how the policy measures proposed influence the income distribution for both women and men. It is shown that the policy measures are more favourable for women than for men” (OECD, 2001, p. 12). There have also been efforts started in assessing how gender equality can be better reflected in the budget process. Sweden has joined efforts in the context of the Nordic Council of Ministers since 2001 that aims to mainstream gender in the budget process in all Nordic countries. This body also adopted measures to include GRB into their respective budgets in the area of international cooperation.

France

According to The Budget Act for 2000, the French government established the presentation in subsequent exercises the obligation by government to submit an annex to the draft Budget Act presenting the moneys earmarked to promote gender equality and those that are specifically dedicated to addressing women’s needs. Hence, this government initiative presents a detailed identification and catalogue by each ministerial department and the actions they have taken to foster gender equality or to heighten awareness in addition to programmes specifically targeting various categories of women. Each department was also invited to specify its gender equality guidelines and to present the **equality indicators** it considered most relevant to its particular area of responsibility (French Ministry of Economy, 2001 see web resources).

The document for 2001 in fact presents a first step in introducing concerns about gender equality into its budgetary process. In fact this first document states: “The results of this ministerial scrutiny of activities do not give an accurate idea of the efforts undertaken, especially insofar as measures adopted or envisioned to reduce inequalities do not always have financial repercussions. Clearly, however, they do reveal the difficulty our administration has in grasping and incorporating concerns over gender equality. This annex is therefore in itself an instrument of the overall policy approach that the Government has decided to promote in the realm of equality between citizens of both sexes. The future development of the annex will trace how and to what extent each department has taken on board this process conducive to social and political renewal” (French Ministry of Economy, 2001, see web resources).

This first edition did not include all of the French Ministries, but it did include information on the appropriations to promote gender equality by the regional councils. It is important to note that the reports (now in their upcoming 4th edition) do not as such present efficiency arguments nor do they present research findings on the roots of the inequalities that are reflected in the numbers presented. Rather, it is an exercise that has gradually encompassed all of the ministries of government, has provided more detailed information on the status of women and efforts to achieve gender equality. In its latest edition, 2003³, this document presents a more detailed analysis of women’s situation in the economic, social and political arenas than in 2001 and it also identifies areas where efforts should be made to reduce inequalities.

³ <http://alize.finances.gouv.fr/budget/plf2003/jaunes03/1001.pdf>

Spain

The most complete GRB initiative to date in Spain since 2001, has been initiated at a regional level by EMAKUNDE, The Basque Women's Institute which was founded in an Act dated 5 February 1988 as an Autonomous Organisation dependent on the Presidency of the Basque Government. The approach has been departmental and specific programmes were chosen within those departments for gender analysis of expenditure. The departments chosen were: culture, industry, trade and commerce, interior, territorial development and environment, health, and transport and public works. Each of the departments chose a specific programme within their departments which, having applied gender impact assessment analysis, was especially relevant to their expenditure exercise. The exercises provided proved helpful in identifying lack of proper sex disaggregated data as well as helping the different departments formulate recommendations conducive to changing the inequalities found. In all cases the recommendations did not advocate for more funds, but rather to a more equitable access to resources, employment within the same departments and further research into the gender differentiated impact of the programmes. After this experience, EMAKUNDE and the Finance Department of the Basque Country are currently seeking a common methodology to apply to all departments focusing on both expenditures and revenues.

In addition to this regional experience, the sub-regional government of Córdoba (Diputación Provincial de Córdoba), in Andalusia, is also carrying out a GRB initiative which is in its initial stages and it is expected to fully engage the Finance Area so that all other areas of the Diputación can apply GRB in the process of presenting their financial reports of their different programmes and activities. It is important to note that this effort has been part of the II Equal Opportunities Plan for the province for 2001-2003 (which has received a best practice mention by the UN HABITAT Committee in Dubai in 2002)⁴.

This plan has laid out a strategy for gender mainstreaming in all the areas of the Diputación and GRB was contemplated as one of the tools that could help in achieving this goal. A Gender Mainstreaming Commission has been established and gender focal points have been activated in all the areas where the Diputación works. The first step has been to raise awareness among officials, women's NGOs and local researchers through a two-day workshop where representative from other GRB initiatives in Europe were invited and also Spanish researchers working on effects of taxation on women and men. The next steps include finding a methodology to apply to all areas and working closely with the Financial Area in an attempt to institutionalise the practice of GRB. Given the importance that the Diputación has giving support in different aspects to local governments or to groupings of local governments, such as employment, environment, youth, culture, women, local development and agriculture, the application of GRB is expected to have an impact throughout the province of Córdoba.

More recently the regional government of Andalusia (Junta de Andalucía) has carried out a more extensive exercise emanating from legislation that obliged the regional government to carry out a gender analysis of its budget. The result

⁴ See <http://www.dipucordoba.es/ctg/> for more details

has been assessed as very positive and a publication (in Spanish) has been produced. However, there has been no involvement from civil society.

Italy

The initiative in Italy was originated by a seminar organised by the Ministry for Equal Opportunities in 2000 on gender impact assessment of government budgets to which local administrators from all Italy attended. The Ministry proposed a plan to implement GRB at the central government level, but the newly elected government in 2000 did not follow through with this initiative. However, at the regional level this idea took hold and by 2002 there were already 4 regional initiatives started. Here we concentrate on the Emilia-Romagna region in Northern Italy and the sub-regional and local initiatives in the Province and Commune of Modena as well as in the Provinces of Siena and Genova. This initiative analysed the effects of regional government programmes and spending on labour market outcomes and related benefits and on the use of different transportation options. These were chosen because the regional, provincial and local level governments are responsible for different aspects of these issues in Italy and because they presented highly unequal outcomes in the initial analysis that was carried out. As far as the stakeholders involved, there was direct participation and political support by these different levels of government as well as the participation by a number of experts in different areas who participated in the collection of the relevant data as well as in the analysis of the impact of regional and local expenditures and revenue collection on gender inequality.

It is very important to point out that the “standard” list of GRB tools which is found in many of the existing manuals and literature turned out to be excessively expensive (particularly in the collection or availability of data) or inadequate to analyse the realities of budgeting or fiscal policies at the local level (these tools are reviewed in the final section of this issue note). Therefore, the researchers proposed a methodology based on the use of indicators that determined which specific issues needed to be looked at in budget terms depending on whether their value was above or below Italian or EU averages. This benchmarking methodology then allowed to identify specific difficulties in the region and at the provincial or communal level which were in turn linked to the corresponding policies for which these regional and local level governments are financially in charge. On the other hand, a series of efficiency indicators on local level finance issued by Italian legislators were reviewed and found to be very gender insensitive and in some cases highly contrary to gender equality goals. The findings and recommendations from this exercise remain preliminary and it is expected that they will be available soon. Suffice it to say here that these recommendations include different criteria for allocating and increasing public child care places (based on socio-economic indicators rather than solely on rent criteria) as to increase women’s chances to either find work or attend training, especially those with lower educational levels, as well as recommendations to adapt transport policy to the different needs and uses by women and men.

Another very important initiative is that of the Province of Genoa which has also been included in a trans-national EU project on this issue⁵ under the wider context of spatial development. The work done by the office of Equal opportunities of the labour policies service, however, dates back to before this specific initiative. The project has also managed to promote a GB network consisting of 12 provinces and 10 communes in the northern part of Italy affecting approximately 10.5 million persons⁶. The initiative in Genoa builds on the experience detailed above with an initiative built on three project activities: to suggest and decide (how to change budgeting procedures in order to strengthen the gender approach; to raise public awareness and advocate for political commitment (how to convince politicians and government personnel and administrators to use gender budgeting: lobbying and promotion plan); and to strengthen knowledge and applications on gender budgeting (how to introduce GB in local transport services with an approach that considers gender, labour, family and social aspects). The project itself consisted of a number of phases in which the analysis and knowledge was shared with the other transnational partners⁷ (regional governments and/or institutions in Germany, Austria France and Slovenia). The approach taken was to analyse the reality of men and women in the region with respect to the demand for public services while on the other hand research with the local administration was carried out to identify political choices, budget reclassification and analysis of the services themselves. This first step led to the identification of a series of indicators on effectiveness and efficiency. These indicators were then used to carry out a gender audit of the budget cycle: policy decisions, budget decision and their impact reflected in the services provided. The gender budgeting exercise was then carried out following this cycle at the corresponding levels or departments (policy, administration and management). The project thus involved negotiation with each department councillor (political level); introducing GB into the balance sheet guidelines for the departments chosen and into the yearly social balance sheet (administrative level); and finally making appropriate changes in the services. The awareness raising activities targeted government at different levels, but also women's associations, trade unions and citizens at large. The methodology has been spread to other provinces and communes in the network.

Belgium

A Gender Mainstreaming project was started within the federal government in Belgium in 2001 through the Directorate of Equal Opportunities (DEO). The project was set up so that each ministry had a strategic objective in the area of equal opportunities and that within each ministry an official would be in charge accompanied by a resource person from different Belgian Universities. In 2002, and inspired by the High Level Conference supported by the Belgian Government in favour of Gender Responsive Budgets during the Belgian

⁵ http://www.genderalp.com/IMG/pdf/Gender_Budgeting_genoa.pdf

⁶ Provinces: Genoa, Modena, Siena, Alessandria, Ancona, Ferrara, Firenze, La spezia, Milano, Parma, Pesaro, and Torino. Comunes: Genoa, Aosta, Cuneo, Firenze, Rimini, Torino, Siena, Sestri Levante.

⁷ <http://www.genderalp.com/home.php3?lang=en>

presidency of the European Union, a GRB initiative was launched by the DEO. Its main goal was to assess the feasibility of introducing gender budgeting within the federal Belgian Administration following the three category expenditure framework elaborated by Sharp and Budlender (1998)⁸. One of the activities of this initiative consisted in training of the budget and gender mainstreaming officials of all federal administration and ministerial cabinets. This training included explaining the rationale and tools of GRB using materials referring directly to the Belgian budget as well as examples from other regions of the world. A second activity consisted of action research that commenced with an information round involving all the federal ministries and using a checklist prepared by the university experts. Through this process, information was collected on the first two categories of expenditure and information was also gathered that could be useful in developing exercises falling into the third category of expenditure. This process revealed that in some instances the ministries were already applying some rudimentary GRB analysis as it was necessary for their own work but without labelling it as GRB. Based on the availability of data and the willingness of a few administrations, a third step was to analyse in depth some areas of third type expenditures which are not usually evaluated in terms of their gender impact.

The initiative generated some important lessons about the availability and the limits of sex disaggregated data that affect the analysis of the budget from a gender perspective but it also raised questions about budget transparency and efficiency beyond the gender focus. The absence of performance based budgeting in Belgium leaves a degree of discretion in spending, which can be politically driven. According to the researchers involved in the initiative, the ongoing reforms to move toward a more programme oriented and planned budget will probably offer a good opportunity for integrating a gender dimension into the budgeting process.

One of the recommendations from the exercise addressed the fact that although a National Action Plan following the Beijing Conference requirement exists, there is no information about the budgetary allocations associated for its implementation. In this sense, the link to the international commitments of the Belgian federal government to the rights of women could be further advanced if the recommendation is followed.

Although the imminent change of government in 2004 has put this initiative temporarily on hold, the training and awareness raising at the level of the Ministry of Finance as well as the other ministries where the initiative took place points to the possibility of continuing the work. It should also be noted that women's organisations as well as women parliamentarians are now also taking interest and in the case of the latter, a proposal to change the budget law to introduce GRB to all federal ministries has been made.

From analysis to policy options and change

The preceding examples point to challenges and policy implications that can be structured around a number of main areas of discussion and present a number of lessons learned that can serve as guidelines for new GRB initiatives in the

⁸ The three categories are: first level or spent on programmes that address gender imbalances, the second level is equal opportunity expenditures and the third level is general expenditures.

European context. Many others have been left out, but we can also point to ones in Switzerland, Bulgaria, Poland, Germany, Serbia and Albania, just to name a few more.

The first observation is that the application of GRB implies a profound change in the way that policy is usually formulated and executed and it shares this goal with the main goal of gender mainstreaming. Introducing a gender focus into the budgeting process requires raising awareness among all those involved in this process, promoting accountability for budgetary and policy commitments and finally changing the budget in a way that it promotes gender equality (Sharp, 2002). If sound economic analysis is being produced proving the fact that equality actually enhances economic growth and efficiency, and on the other hand governments are obliged by their international and national commitments to women and gender equality, budgetary processes and objectives should be revised in the light of the research.

Indeed, one of the issues that arises from this observation is that of the GRB analysis in itself of great importance and one of the first steps in the process. As the experience in the UK shows, very serious and rigorous analysis must be carried out of how a given policy is creating inequalities as well as presenting a case for change. The same is true of the initiative in Italy. Although the French case is highly laudable and is certainly a good practice easily transferable to all European countries in the area of mainstreaming, it does not present a deeper analysis and the ensuing recommendations from such an analysis. Although it is certainly a starting point as an annual exercise in monitoring the status of women and the efforts toward gender equality throughout the entire French budget, more is needed. The focus on indicators, as with the Italian case, should prompt a deeper analysis of the issues that result unacceptable from the equality point of view and their links with economic results for proper policy changes to be recommended and made.

Two other important points with respect to GRB analysis that have an impact on the formulation and execution of policy is the recognition of unpaid care work by women and the recognition of differences in the use of time and resources within households. In this respect the United Kingdom and Italy are both good examples of how these principles have been taken on board in the analysis of the impact of budgetary allocations (See Elson, 2002 for a broader discussion, p25).

Another important challenge is that of citizen participation in the budget process from formulation to execution. This point is very relevant as the budget, even though it is a highly technical document and the trend is clearly towards making it more transparent and predictable, it is also part of a political process to which civil society can not be indifferent, in this case women. Although here there is certainly much to be said about the different styles and degrees to which civil society is usually engaged in this process and the degree to which governments are more or less open to this participation, there are indications that some political formations are more open or more sensitive to gender equality issues than others. Again, raising awareness of both the commitments to which governments are held accountable, irrespective of who is in power, and the possibility to present economically sound arguments towards eliminating inequalities of any type involves active participation by civil society, be it

academics or women's groups or those representing women in a more institutionalised from within government (women's machineries).

The regional and local initiatives that have been described also point to some important policy issues and lessons for replication across Europe. The continuous drive towards decentralisation, of various elements of public services and also policies, has several implications affecting the introduction of gender mainstreaming and GRB. The first is the process by which decentralised activities are funded, in other words: what is the political and technical process behind the financial activities of regional or sub-regional governments? What taxing powers do they have⁹? What basic services are they expected to cover that limit the range of possible changes suggested by GRB analysis? The second issue is related to the availability of adequate data. In both the Spanish cases and the one for Italy the search for methodologies that are best suited for analysing budgetary exercises at these sub-national levels which do not always correspond to the usual list of tools suggested by GRB researchers which are more suited to the analysis but the use of indicators in the Italian case shows one way of overcoming this obstacle. Although it is obvious that these sub-national economic decision makers are subject to the macroeconomic frameworks they are still bound to the same efficiency arguments used in national initiatives such as the one in the United Kingdom.

A no less important element in all the experiences described is the link of GRB to gender mainstreaming efforts. The Swedish case points to a great effort in effectively mainstreaming gender, the need to produce the adequate data to monitor the process and the introduction of a gender perspective in policy making. However, it is interesting to note that the step towards taking this to the level of the budget has only recently started. In all the examples given here, commitment to gender mainstreaming is an essential step for a more likely and successful introduction of GRB analysis.

9 In the case of the Basque country, for example, all three provinces have, individually, all taxing powers devolved, except for VAT which is regulated at EU level. Thus the discretion they have in using these tools for greater gender equality is very important. Social security, however, remains the competence of the central Spanish Government.

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Annex 3 "Integrating Gender Issues into Public Expenditure: Six Tools" of Workshop on Mainstreaming a Gender Equality Perspective into Government Budgets, compiled by Charlotta Adelstal, SIDA, 1998.

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<http://alize.finances.gouv.fr/budget/plf2003/jaunes03/1001.pdf>, and

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<http://www.ois.oecd.org/olis/2001doc.nsf/NEWRMSENGREF?OpenView&Start=1&Count=100&Expand=21.12#21.12> The document attached to the questionnaire to budget officers on gender.

<http://www.oecd.org/dataoecd/33/13/1905258.pdf> Best practices for budgetary transparency from the OECD

<http://www.ois.oecd.org/olis/2001doc.nsf/87fae4004d4fa67ac125685d005300b3/c1256985004c66e3c1256a5300380be4?OpenDocument> Country responses to the questionnaire

http://www.sfgov.org/site/dosw_page.asp?id=19795 **The City and County of San Francisco Department on the Status of Women Gender Analysis guidelines**

http://hdr.undp.org/docs/publications/background_papers/2002/Bakker_2002.pdf

Background paper for Human Development Report 2002 on Fiscal Policy, Accountability and Voice: The Example of Gender Responsive Budget Initiatives for the Poverty Eradication and Democracy in the Developing World report

<http://www.emakunde.es/actualidad/presupuestos/indice .htm> Basque Country initiative materials in Spanish including digital library of various documents in English and Spanish and some also in Basque.