

# GENDER BUDGETING

OF THE EUROPEAN UNION

AND THE ADDED VALUE

OF GENDER-BASED ANALYSIS



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Proposal made during  
the Spanish Presidency  
of the European Council

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ECONOMÍA MUJER EMPRESA

# GENDER BUDGETING

PROPOSAL TO THE EUROPEAN UNION  
INSTITUTIONS ON THE ADDED VALUE  
OF INTRODUCING GENDER-BASED ANALYSIS  
IN THE BUDGETARY POLICY  
OF THE EUROPEAN UNION  
AND ITS MEMBER STATES

 GOBIERNO DE ESPAÑA	MINISTERIO DE IGUALDAD	SECRETARÍA GENERAL DE POLÍTICAS DE IGUALDAD
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## PRESENTATION

- This research is presented as a contribution of the Spanish Presidency of the European Union to increase and improve the state of the art on one of the issues whose importance is growing on the EU and its member States: the gender budget analysis.
- Gender budgeting is a strategic tool that provides the means for determining the effect of government revenue and expenditure policies on women and men. It involves the examination of how budgetary allocations affect the economic and social opportunities of women and men. It represents a direct example of the mainstreaming principle, and involves an improvement in the quality and evaluation of the public policies.
- Since the concept appeared in the eighties of last century in Australia, different international organizations have shown their interest in this issue: from the Beijing Platform for Action in United Nations, whose fifteenth anniversary has been celebrated during the Spanish Presidency, to the European Parliament Resolution on gender budgeting - building public budgets from a gender perspective (2002/2198(INI), following the Roadmap for Equality between women and men 2006-2010, the debate has been accompanied by reports and international conferences organized by the Council of Europe or the OECD.
- As regards the situation in Spain, the Integral Law 3/2007 for effective equality between women and men imposes the gender mainstreaming on budgeting in all public policies. This obligation is also included in the annual regulations to formulate the general budgets of the State and in several autonomous regions, such as Andalusia, that request a gender impact analysis to be incorporated to such documents.
- Gender sensitive budgets are now urgent, more than ever, in the present context of moving out of the financial and economic crisis and reform of our productive models. Because, if there is not enough awareness on this issue, there is a high risk for eventual budgeting cuts affecting gender equality. For example, in budget areas such as public services on care for persons (children, people with disabilities, senior citizens).
- Gender budgeting involves dealing with equality between women and men, making visible the existing inequalities in our societies and compromising public expenditure to eradicate it. According to the previous reasons, Spain contributes with this report as a first input towards the integration of gender analysis on public budgeting, in order to advance in the sensibilization and understanding of the no neutrality of the public revenue and expenditure, due to the different economic and social position of women and men.
- The effort has to be a shared one: the progress on this issue as a real shared task between the EU and its member States will be of use, once more, to turn Europe into the rolemodel of public policies and values that rely on social cohesion, economic efficiency and inclusive citizenship.

## EXECUTIVE SUMMARY

- The concept of Gender Budget Analysis (GBA) is firmly established as a key strategic tool in the promotion of gender equality, and is embedded in successive UN and EU legal frameworks and policy directives on gender equality. It involves the examination of how budgetary allocations affect the economic and social opportunities of women and men and relates to all policy areas, across all levels of government and it implies the restructuring of those revenue and expenditure portfolios that negatively affect the achievement of gender equality.
- The Spanish Presidency of the EU in 2010 is a timely opportunity to advance progress on GBA, as it coincides with the fifteenth anniversary of the Beijing Platforms for Action and Spain's presidency of the EU in 1995. In 2001, 2015 was agreed as the deadline for implementation of GBA across Europe. To this end, the Spanish Presidency expresses its clear commitment to the implementation of GBA at national level and encourages the EU Institutions and EU Member States to adopt a process of gender budget analysis. Such a commitment would be consistent with existing EU opinions and proposals, recommendations in the UN Platforms for Action, and with previous commitments for GBA to be in place and in operation by 2015. GBA is a key strategy in making visible the efforts of the member states and EU institutions for the enhancement of equality between women and men.
- The purpose of this report is to highlight GBA as an important strategy in the promotion and achievement of equality between women and men, and to raise the profile of pre-existing commitments to integrate this strategy at all levels of EU institutions, and within Member States. To advance this objective, the Spanish Ministry for Equality commissioned a short-run research project to re-state the principal drivers for GBA, and to identify and present information of the current nature and level of practice in GBA across EU Member States. The full report contains summary analysis of the developing legal and policy practice in GBA across the EU, and the growing wealth of resources to support its effective implementation.
- A framework of key commitments, priorities for action and desired outcomes across EU institutions and Member States are proposed for the serious consideration of member states and EU institution leaders.

## MAIN REPORT

- This report falls into three principal parts. Following a brief outline of the rationale and statement of interest of the Spanish government on gender budgeting, Part One sets out the project methodology, core concepts and objectives of GBA, the rationale for Gender Budget Analysis (GBA) as an

EU priority, and the current EU regulatory and policy framework. Part Two contains evidence of current practice and gender budget initiatives across the EU Member States. It draws on publications from national governments and other organisations and on the wider literature on gender budgeting theory and methodology, and expressly on a survey of Member State governments conducted as part of the preparation of this report. Part Three highlights key aspects and opportunities of current practice within the EU, and outlines potential priorities for progressing GBA.

— The substantive content of the report focuses on the role of the institutions of the EU, and their governance functions and advisory networks. There is considerable attention given to the potential for action from member states. Consistent with the emphasis given to the role of civil society and the participation of non-governmental organisations in the adoption and implementation of GBA, there is particular reference to the potential for engagement and joint action with NGOs in the development and delivery of proposals for GBA.

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- The Spanish government considers its EU Presidency in 2010 to be a unique opportunity to consolidate and demonstrate its own commitment to gender budget analysis. This is consistent with the national legislative framework and commitment of the Spanish state government to promote gender mainstreaming in every aspect of legal and policy development at all levels of government. It is particularly appropriate for the Spanish government to pursue the progress of GBA across EU institutions and Member States (MS), following the Council of Europe *Declaration on making gender equality a reality*<sup>1</sup> made in Madrid in May 2009. This Declaration was among the most recent in a series of institutional calls for the adoption and pursuit of gender budgeting by all MS governments.
- 2010 marks a five-year countdown to 2015 and full integration of gender budgeting. 2015 is the acknowledged deadline for the implementation of GBA across EU Member States, as agreed at the 2001 OECD conference in Brussels<sup>2</sup>. Practice to date in implementing GBA highlights the reality that commitments to GBA as a key strategy in achieving gender equality can take time to be implemented effectively. This underlines the importance of taking leadership and initiative at this moment in time.
- Key opportunities to advance this aim are: the renewal of the European Commission's five-year strategic objectives of the period up to 2014; and the current consultations and deliberations on EU 2020. The resultant re-alignment of the EU Budget following the outcomes of these processes is a unique opportunity to integrate GBA and embed the practice of gender impact assessment in policy and resource allocation processes. This timeframe is of particular significance to the Spanish state as 2015 will be twenty years after the first promotion of GBA through the UN Platforms for Action in 1995, at which time Spain again held the EU Presidency. The Spanish government therefore wishes to maximise this opportunity for action within the EU institutions and to progress collectively in the same direction to establish common points of advancement for reaching this goal.

<sup>1</sup> CM(2009)68 final (6 May 2009).

<sup>2</sup> OECD (2001): High Level International Conference on strengthening Economic and Financial Governance through Gender Responsive Budgeting, Brussels October 16-18, 2001. <http://www.gender-budgets.org/content/view/195/154/>

<sup>3</sup> Yolanda Jubeto Ruiz (University of the Basque Country); Angela O'Hagan (Glasgow Caledonian University).

— In preparing this report, the Spanish government commissioned external consultants<sup>3</sup> to conduct a brief survey of current activity to promote GBA from the perspective of Member States national equality units or ministerial departments. Twenty-four Member States responded to the survey. This survey data was analysed alongside current texts from the EU institutions and other commissioned reports and supplementary material on GBA practice. It was also informed by consultation with NGOs and academics active in the development and evaluation of Gender Budgeting Initiatives (GBIs) in Europe. The project was concluded in a brief timescale between June-October 2009.

#### GENDER BUDGETING: CONCEPT AND OBJECTIVES

— Gender budgeting is a strategic tool that provides the means for determining the effect of government revenue and expenditure policies on women and men. It involves the examination of how budgetary allocations affect the economic and social opportunities of women and men. It relates to all policy areas, across all levels of government and it implies the restructuring of those revenue and expenditure portfolios that negatively affect the achievement of gender equality<sup>4</sup>.

<sup>4</sup> Budlender, Debbie, Diane Elson, Guy Hewitt and Tanni Mukhopadhyay (2002): *Gender Budgets Make Cents. Understanding gender responsive budgets*. Commonwealth Secretariat.

— Gender Budget Analysis is considered to be both a strategy for gender equality policy and a key tool in the strategic approach of Gender Mainstreaming.

— Gender budgeting initiatives (GBIs) aim to establish a direct linkage between economic and social policies through the application of a gender analysis to the formulation, implementation and evaluation of government budgets. Other categories, such as race and ethnicity, caste and class, age or geography can and should additionally be disaggregated in GBIs<sup>5</sup>. Since the introduction of the concept of gender budgeting in Australia in the 1980's, it has been repeatedly stressed and consistently evident that the exercise does not propose separate budgets for women nor necessarily argue for increased spending to women-specific programmes.

<sup>5</sup> *Ibidem* pages 52-53.

— The need for gender budget analysis stems from the fact that gender relations, that is, the power relations between women and men and thus the available opportunities for women and men, permeate all levels of economic, political, social and

cultural life. In addition, the systems and assumptions which result in women's unequal enjoyment of economic social and cultural rights are often invisible because they are deeply embedded in social relations, both public and private, within all states. Experience of GBA developed so far has clearly shown that gender analysis demonstrates the ways in which social institutions that are seemingly "gender neutral" do in fact carry and transmit gender biases.

In short, gender budgeting is part of a strategy to promote gender equality in macroeconomic and budgetary policies and thus can effectively contribute to the quality of public finance management. A number of studies<sup>6</sup> have highlighted the costs of gender inequality in terms of lower productivity, efficiency and economic growth<sup>7</sup>. Such experiences "show that the rationale for doing gender budgeting is as much about improving efficiency, effectiveness, transparency and accountability in policy making and resource allocation, as it is about achieving gender equality and gender mainstreaming goals"<sup>8</sup>.

In recent decades, experience in GBA has spread across continents, and among international institutions. UNIFEM as well as the Commonwealth Secretariat, for example, have made considerable efforts to promote GBA and disseminate emerging practice<sup>9</sup>. Currently, as evident from the survey for this report and current literature, the stage of development and the methodologies used among countries differ considerably.

In Europe there are different levels of implementation of this strategy which has diffused across the EU in the last decade.

Therefore, it is not possible to say that there is a consistent or common approach across member States or that any government in Europe implements gender budgeting in a systematic and complete way across all departments or levels of governance. There is an opportunity now to address this, and to develop a common political commitment and shared methodology to support effective implementation.

#### RATIONALE FOR GBA AS AN EU PRIORITY

Gender Budget Analysis (GBA) was established as a core requirement of United Nations Platform for Action at the UN World Conference on Women held in Beijing in 1995, and has been a focus of EU direction since then. The UN *Convention on*

<sup>6</sup> See for example two documents on this issue on EU web site: [http://ec.europa.eu/employment\\_social/equ\\_opp/documents/growth\\_en.pdf](http://ec.europa.eu/employment_social/equ_opp/documents/growth_en.pdf) and [http://ec.europa.eu/employment\\_social/employment\\_analysis/gender/equal\\_opps\\_as\\_prod\\_fact.pdf](http://ec.europa.eu/employment_social/employment_analysis/gender/equal_opps_as_prod_fact.pdf)

<sup>7</sup> European Gender Budgeting Network (2008): *Contribution by the European Gender Budgeting Network to the Public Consultation in view of the 2008/2009 Budget Review*.

<sup>8</sup> *Feasibility report, 2008*.

<sup>9</sup> Website [www.gender-budgeting.org](http://www.gender-budgeting.org)

*the Elimination of All Forms of Discrimination Against Women* (CEDAW-1979) contained an earlier requirement on states to ensure that public expenditure, the budget and its effects did not discriminate in any way<sup>10</sup>. More specifically the Beijing +5 General Resolution<sup>11</sup> urges state members to implement gender budgeting at all levels of governmental institutions, including the EU-budget. All EU member states are parties to the Convention and its Protocol. The report by the Luxembourg Presidency of the Council of the European Union in 2005 to measure the Progress made within the EU at the 10th Anniversary of the Beijing Conference, so-called Beijing +10, urges the Member States to develop and generalise Gender Budgeting<sup>12</sup>. In 2008 the *Agreed Conclusions of the United Nation's 52<sup>nd</sup> Committee of the Status of Women* renewed the commitment of all states to gender budgeting and makes many references to its implementation.<sup>13</sup>

<sup>10</sup> Elson, Diane (2006): *Budgeting for Women's Rights. Monitoring Governments Budgets for Compliance with CEDAW*, New York.

<sup>11</sup> Resolution adopted by the General Assembly, 2000 [on the report of the Ad Hoc Committee of the Whole of the Twenty-third Special Session of the General Assembly (A/S-23/10/Rev.1)].

<sup>12</sup> Ministère de l'Égalité de Chances (2005): *Beijing + 10. Progress made within the European Union*. Luxembourg Presidency of the Council of the EU, (pp 82, 88).

<sup>13</sup> Para 1; 16; 21. j; k, l, o, p and more.

- At EU level, a series of policy and governance levers for the advancement of GBA have been in place for some considerable time. In 2001, the Belgian government, during its Presidency of the EU, hosted a High Level Conference in Brussels sponsored by the OECD and supported by the Nordic Council of Ministers and UNIFEM, among other organisations. The proposal made at this Conference set 2015 as the deadline for the implementation of gender budgeting at every administrative level of the EU Member States. In 2010, the EU Presidency passes from Spain to Belgium, repeating previous cycles within the journey towards implementation of GBA, thereby giving further impetus to consolidating existing commitments.
- The Spanish presidency of the EU is an opportunity to energize the EU commitment and give renewed direction to Member States to make significant progress on gender budget analysis to be able to meet the 2015 target. This is consistent with commitments to gender equality mainstreaming adopted by the EU institutions including the current *Roadmap for Equality between Women and Men 2006-2010* and the *European Pact for Gender Equality*, and aligns with drivers for more effective policy making and transparent governance.

- At the EU level, gender mainstreaming is a long-standing strategic policy commitment. In 1996 the European Commission reminded the Union that:
  - “The promotion of equality must not be confused with the simple objective of balancing the statistics: it is a question of promoting long-lasting changes in parental roles, family structures, institutional practices, the organisation of work and time, personal development and independence, but it also concerns men and the whole society, in which it can encourage progress and be a token of democracy and pluralism” (COM(96)67final<sup>14</sup>).
- In this sense, gender mainstreaming has been defined as the systematic integration of the gender equality principle in all policies and activities at all stages. Thus, the call for gender budgeting is rooted in that EU commitment to gender mainstreaming and firmly based in the Amsterdam Treaty (Articles 2 and 3). In order to comply with these articles and other national and international commitments to eliminate discrimination against women and actively promote equality between women and men, a number of EU Member States and regions are already using gender budgeting as a tool to mainstream gender effectively into all of their budgetary and policy frameworks (Klatzer and Neumayr, 2006; EGBN, 2008).
- More recently, the Roadmap for Equality between Women and Men 2006-2010<sup>15</sup> which builds on the *Framework Strategy for Equality between Women and Men 2001-2005* formally endorses GBA. Part II of *The Roadmap*, titled “*Improving governance for gender equality*”, in a specific commitment to encourage gender budgeting states:
  - “The implementation of gender equality methodologies such as gender impact assessment and gender budgeting (the implementation of a gender perspective in budgetary process) will promote gender equality and provide for greater transparency and enhance accountability”.
- The Roadmap goes on to propose a range of key actions through which the Commission will support gender impact assessment and gender budgeting, including:

<sup>14</sup> COM(96)67final: Communication: “Incorporating equal opportunities for women and men into all Community policies and activities”.

<sup>15</sup> Communication from the Commission to the Council, the European Parliament, the European Economic and Social Committee and the Committee of the Regions - *A Roadmap for equality between women and men 2006-2010* [COM(2006) 92 final - Not published in the Official Journal].

- Reinforce the implementation of a gender perspective in the impact assessment of Community policies and legislation and explore the possibilities of developing gender budgeting at EU level, particularly in the Structural Funds within the possibilities of the shared management.
- Encourage gender budgeting at local, regional and national level, including through exchange of best practices (Page 12).
- These statements and the range of declarations, opinions, recommendations and other instruments of the EU and other supra-national institutions are evidence of active encouragement over a number of years for the adoption of GBA at all levels of Member State governance. The active promotion of GBA and its effective implementation, however, have been considerably more limited. The institutions themselves appear not yet to have adopted an agreed or consistent approach to GBA in the formulation of policy and execution of budgetary procedures. The authors of the 2008 EC report on the *Feasibility Study of Gender Budgeting* concluded that<sup>16</sup>:
  - “Although progress in promoting gender equality at the EU level has been substantial and marked, the Commission does not have a specific commitment and formal endorsement of gender budgeting at the moment. However, some policy areas reviewed during this study do seem to have a relatively comprehensive approach of considering a gender dimension in the budgetary and policy-making process. For instance, gender-specific information is present across the key documents underpinning the strategic programming cycle, although it is not captured on a systematic basis,” (2008:36).
- The active engagement and promotion of GBA by the European Parliament and the Council of the European Union is crucial, as has been emphasised repeatedly, including in the 2008 *Feasibility Study*:
  - “The role of the Parliament and the Council [of the European Union] is key to the adoption of the EU budget, as the two institutions, acting as a budgetary authority, amend and review the preliminary draft budget proposed by the Commission. Therefore, the tools to be used in the stage of presenting the budget (e.g. gender-aware budget statement) can be expected to be scrutinised and considered by the

<sup>16</sup> Study to assess the feasibility and options for the introduction of elements of gender budgeting into the EU budgetary process European Commission DG Budget.

budgetary authorities in the decision-making process over adopting the budget,” (2008:40).

- Support and encouragement for gender budget analysis within EU processes and requirements of Member States have been in place for some time now. Two recent publications set out in detail the framework of legal, policy and practice imperatives to support the introduction and implementation of GBA. These are the 2008 report for DG Budget of the European Commission of a feasibility study<sup>17</sup>; and the 2009 publication by the Council of Europe of *Gender Budgeting: Practical Implementation Handbook*<sup>18</sup>.
- It is clear from the number of repeated political and advisory statements and exhortations from EU institutions and specially convened advisory groups over the last ten years, that the governance institutions of the EU, and other European institutions, most notably the Council of Europe, have individually given serious consideration and commitment to the adoption and implementation of GBA. These include:
  - **2009** *Declaration on making gender equality a reality*, Council of Europe;
  - **2008** *Opinion on the future of the EU Budget*, European Commission Advisory Committee On Equal Opportunities For Women And Men;
  - **2008** *Financing for gender equality and the empowerment of women*, 52nd Session of the UN Commission on the Status of Women, (E/CN.6/2008/L.8);
  - **2007** *Recommendation on Gender Equality Standards and Mechanisms*, Council of Europe;
  - **2005** *Report on Gender Budgeting*. Final report of the Group of Specialists on Gender Budgeting (EG-S-GB). Directorate General of Human Rights, Strasbourg, Council of Europe;
  - **2003** *Opinion on Gender Budgeting*, European Commission Advisory Committee on Equal opportunities for Women and Men;
  - **2003** *Building public budgets from a gender perspective*, European Parliament, Resolution on Gender Budgeting;
  - **2001** “*Strengthening Economic and Financial Governance through Gender Responsive Budgeting*” Brussels, October 16-18. A High Level International Conference hosted by the

<sup>17</sup> Feasibility Study (FS): *Study to assess the feasibility and options for the introduction of elements of gender budgeting into the EU budgetary process*, DG Budget, European Commission, BUDG 06/PO/01/Lot002/ABAC-101922. GHK, Birmingham UK.

<sup>18</sup> Prepared by Sheila Quinn, and published by the Council of Europe, (2009), [www.coe.int/equality](http://www.coe.int/equality)

government of Belgium (holder of the Presidency of the EU at that time) and sponsored by the OCDE, UNIFEM and the Nordic Council of Ministers.

— In 2008, the Opinion of the European Commission’s Advisory Committee on Equal Opportunities for Women and Men on the Future of the EU Budget stated:

— Gender budgeting is and should be seen as an integral part of the good governance agenda aimed at making the use of public resources more targeted, efficient, effective and in line with political commitments made in relation to equality between women and men. This is relevant on all political decision-making levels, be it local, national, European or global. Since the European Union is the most integrated cross-border cooperation which exists with a high number of policy areas delegated to European level and a substantive common budget, it seems self-explanatory that there is a specific EU value added in implementing gender budgeting at European level.”

— The commitment to gender equality is an integral part of the European project, and is contained within founding and subsequent treaties. It is further reinforced by the international human rights framework, promoted mainly by the Council of Europe, and the international conventions and treaties. These require the promotion and respect of economic, social, and political rights, which are at the heart of gender analysis of public revenues and the allocation of public resources.

#### CIVIL SOCIETY

— In addition to the considerable raft of institutional levers, there has been an increasingly active civil society movement promoting gender budget analysis within member states, at national, regional and local government levels, and more recently at European level. This includes, for example, the *Women’s Budget Groups* established in the United Kingdom countries as early as 1989, the Irish, Austrian and German gender-budget groups, and the recently established, but effectively networked and engaged *Plataforma para Impacto de Género Ya!* in Spain. At European level the developing *European Gender Budgeting Network* (EGBN) established in Vienna in 2006, has been steadily increasing in size over the last three years as more and more

national and regional GBA lobby and practice development groups emerge. The *European Women's Lobby* has also actively campaigned for the introduction of gender budgeting, and has produced a number of statements and resources to support the development and dissemination of practice<sup>19</sup>.

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<sup>19</sup> European Women's Lobby (2004), *Gender Budgeting: An Overview by the EWL*







— A generally accepted definition of gender budgeting is “the application of gender mainstreaming in the budgetary process, entailing a gender-based assessment of budgets, incorporating a gender perspective at all levels of the budgetary process and reallocating revenues and expenditures in order to promote gender equality” (FS<sup>20</sup>, 2008:24).

MULTI-LEVEL GOVERNMENT ADOPTION OF GBA

— At Member State level, national and regional governments have taken a range of initiatives to progress GBA. In the case of Austria, Belgium, France, Germany and Spain these include legislative requirements. In the Nordic countries, for example, where gender equality policy is firmly anchored in gender mainstreaming strategies, policy levers to require policy-makers and budget holders to integrate gender analysis into resource allocation, budget-setting, and evaluation are given legal effect also through gender mainstreaming legislation. However, the overall practice base across the MS continues to be variable, and in most cases weak, lacking resources and political commitment. At regional and local government level, there are positive experiences, notably in Austria, Italy, Germany, Scotland (UK) and Spain.

CURRENT MEMBER STATE PRACTICE

Country Overview

— In **Austria** and **Belgium** gender budgeting approaches are in transition, as pilot phases have led to the adoption of new laws that aim to further embed gender budgeting in the policy-making process. **Denmark**, **Finland** and **Sweden** are progressing approaches assessing budgets from a gender perspective and considering how to restructure them in a more gender-equitable way. In **France**, although there was no response to the survey, it is understood that it has been the practice, for some years now, to produce an equality annex to the budget within the “*papiers jaunes*”. These are formulated as complementary documentation to the budget in relation to several subject matters, as apparent in the 2010 Budget and accompanying documentation.

— In **Germany**, gender budgeting approaches at the national level are currently in development, with proposals for legal provision for GBA expected in the near future. There have been positive

<sup>20</sup> Feasibility Study (FS) (2008): Study to assess the feasibility and options for the introduction of elements of gender budgeting into the EU budgetary process European Commission DG Budget.

<sup>21</sup> CEDAW/C/DEU/CO/6: Concluding observations of the Committee on the Elimination of Discrimination Against Women, 12, February 2009.

and well referenced projects at regional and city government level (Berlin, Cologne, Munich, Mannheim, Freiburg), yet the UN has raised its concerns about apparent back-tracking at state level<sup>21</sup>. **Italian** experiences include several gender budgeting initiatives at local and regional level that are very advanced in terms of gender-aware assessments of budgets and the accompanying restructuring of public resources. Some of these initiatives are using innovative methodologies based on the capability approach. In **Spain**, the central government and several autonomous communities, especially Andalucía, are developing methodologies to implement this strategy and training courses are being delivered in several regions of the country. There have been two gender impact assessment reports of the National State Budget in Spain, in 2008 and 2009.

— Drawing on formal responses from the MS, and from publicly available information, there appears to be significant innovation in practice and legislative underpinning for gender budgeting at the level of regional and devolved government. For instance, there are positive examples from **Germany** where both Berlin Land, and Berlin City have been developing practice. In Bremen and other cities<sup>22</sup> GBIs are emerging which offer considerable learning opportunities and resources to be drawn upon in developing a concerted pan-European programme. In **Hungary** the cities of Kolmó and Pécs have engaged in gender impact assessment exercises of the budgets of the city and provincial governments. In **Poland**, an NGO-led initiative in Gdansk has led to further engagement by the Polish state government and to new projects with a wide range of institutional and governmental actors. The **Spanish** Autonomous Communities of the Basque Country and Andalucía offer significant examples of practice development and the importance of political support. Although the **United Kingdom** government did not mention the devolved governments in their response to the questionnaire, it is well-established in the literature and other publications that there has been a significant level of activity, led by external NGOs, to promote GBA in the devolved governments in Scotland and more recently in Wales.

— This short report can only provide an overview of current practice, given the time constraints on the research. However, in ad-

<sup>22</sup> Cologne, Mannheim, Freiburg and Munich.

dition to the country responses analysed here, there is a wealth of material with specific examples of good practice and a ranges of available resources that demonstrate how gender budgeting adds value to national or regional government policies and processes. There is a significant and growing practice base in GBA across European Member States. The **Nordic Council** of Ministers has published “Now it’s About the Money” with concrete examples from all the Nordic countries.<sup>23</sup> The **Spanish** region of Andalucía has developed the G+ methodology, which requires government departments to rank all proposed budget programs in terms of their capacity to act as a catalyst for change on gender equality issues<sup>24</sup>. The first *International Conference on Gender Responsive Budgeting and Social Justice* held in Vilnius, Lithuania, in January 2008 and organised by the *Nordic-Baltic Network on Gender Responsive Budgeting*, also shows the steps given in different countries of Europe and the long way ahead. These examples are a brief summary of just some of current innovative practice across the EU.

A summary of the responses from Member States is contained in the following table which gives greater detail, where provided, on the current level and content of practice and legislative underpinning for GBA. It is based on the responses to the questionnaire circulated by the Spanish Ministry for Equality in July-September 2009.

<sup>23</sup> <http://www.norden.org/pub/sk/showpub.asp?pubnr=2006:766> and for the country reports <http://www.norden.org/pub/sk/showpub.asp?pubnr=2006:578>

<sup>24</sup> [http://www.juntadeandalucia.es/economia/hacienda/servicios/genero/documentacion/conferencia2/ponencias/Material\\_G+.pdf](http://www.juntadeandalucia.es/economia/hacienda/servicios/genero/documentacion/conferencia2/ponencias/Material_G+.pdf)

TABLE 1. SUMMARY OF MEMBER STATE RESPONSES

Country	Legal instrument	Marco Político	Current Practice
Austria	Federal Constitutional Law (B-VG), 1/01/09, and 1/01/2013.	Gender budgeting required within federal constitutional law. Requirements for gender analysis were linked to budget reform and modernising government agendas.	High visibility and special importance accorded to GBA implementation across federal ministries, following notes to Federal Finance Act, “Gender Aspects of the Budget”
Belgium	2007 law on Gender Mainstreaming.	Gender Mainstreaming approach.	A GBA project underway since May 2009 with a guidance note on GBA assessment. From 2010 the Federal Budget will require a gender ‘note’ to be attached to the draft of the general expense budget.
Bulgaria	No.	Gender Equality Mainstreaming; National Action Plan on Promotion of Gender Equality 2010.	Ministry of Finance, and Ministry of Labour and Social Policy have indicated commitment.

Cyprus	No.	National Action Plan on Gender Equality reference.	In development.
Czech Republic	Legal requirement since 2008.	Gender Mainstreaming.	GBA was previously a priority in the Gender Equality Action Plan, but current activity has been halted due to re-orientation of resources.
Denmark	No.	Gender Mainstreaming.	Commitment to and methodologies for GBA are at the discretion of individual Ministries, so uniformity is reduced. Equality Impact Assessment tools contain question on GBA.
Estonia	No.	Gender Mainstreaming.	Practice is developing and building awareness levels. Ministry of Social Affairs in State Budget Strategy in 2008 included gender analysis section.
Finland	General Directives for Budget Formulation, 2006 require identification of "budget proposals with significant gender impact".	Integral to budget-setting and finance.	GBA a requirement since 2006. Annex to Budget published annually.
France	No response.		
Germany	Joint Rules of Procedure of Federal Ministries.	Within gender mainstreaming and new proposals on budget reform.	Practice at national government level currently in development. Examples at Laender and City level, including Berlin, Bremen, Cologne, Mannheim, Freiburg and Munich.
Greece	No.	Gender Mainstreaming.	National Strategic Reference Framework contains requirement for revenue and expenditure to be subject to gender analysis. High level political commitment and knowledge base growing.
Hungary	No.	Gender Equality/Gender Mainstreaming in employment and economic development.	City pilots, and support from European Commission Framework programme.
Ireland	No.	n/a	No current practice or explicit commitment.
Italy	Yes. National level Budget order 2008 for GBI in 4 ministerial areas; at regional level in Puglia.	Gender equality and reconciliation of work and family life.	Initiatives beginning at state level. Piemonte in third year of GBA of regional government budget. Piemonte, Calabria, Genova and Puglia regions all have GBIs. Network for GBA in regional government. and municipalities established in 2002.
Latvia	No.	Gender Mainstreaming.	Recent exchange visits and training sessions are building knowledge and capacity to increase awareness.
Lithuania	No.	Gender Mainstreaming.	There is no current practice and awareness levels are low.

Luxembourg	No.	Gender Equality.	No current practice at national level. One city-level pilot initiative.
Malta	No response.		
Netherlands	No.	none.	No current interest in GBA as strategic tool or compliance measure.
Poland	No.	Gender Mainstreaming.	Building awareness; government engaging with NGOs, following NGO-led project in Gdansk.
Romania	No.	Equal Opportunities between women and men.	Provision in 2010-12 National Strategy for Equal Opportunities between women and men which aims to increase awareness and build political commitment. Support from ESF and domestic NGO.
Slovakia	No.	Gender Mainstreaming.	Building engagement and awareness at political level.
Slovenia	No.	Gender Mainstreaming.	Current political commitment in governing coalition partnership agreement.
Spain	2003 Law on gender impact assessment <sup>25</sup> . Implicit in 2007 Law <sup>26</sup> on Effective Equality between Women and Men, requiring Equality Impact Assessment.	Gender Mainstreaming.	Central government engagement is growing, with the production of Gender Impact Analysis Reports in 2008 following publication of 2009 Draft Budget, and again in 2009 for 2010 Budget. There are current initiatives in autonomous regions, including Andalucia.
Sweden	Gender Mainstreaming requirements.	Gender Mainstreaming Approach and Gender Equality Policy.	Appendix to Budget Bill on distribution of economic resources between women and men.
United Kingdom	No. Implicit in Gender Equality Duty (GED).	Gender Mainstreaming and promotion of Gender Equality Duty.	Contained within focus on GED, and no express interest in GBA per se.

<sup>25</sup> Law 30/2003, on measures to include the gender impact assessment in government legislation”.

<sup>26</sup> Integral Law 3/2007 for effective equality between women and men.

## Growing practice base in evidence

- Evidence from supplementary and research literature of recent experience across Europe shows considerable variance between theoretical approaches and practical implementation of GBA. This has been confirmed by the responses from government gender equality units to the survey prepared as the background for this report<sup>27</sup>. These responses make possible an assessment of the nature of current practice and levels of adoption and implementation of strategies to incorporate gender budgeting across EU Member States, based on a significant pool of evidence from a large group of countries within the EU.
- It is apparent from the responses that there is a wide range of practice, awareness, and commitment to gender budget analysis. This data is susceptible to a range of interpretations given the mixed level of awareness, implementation and compliance ranges from innovative and far-reaching to sceptical and resistant. It may be the case the GBA is not widely understood, nor are its legal and policy underpinnings well known. It is possible therefore that not all Member States (MS) are aware of European and supra-national directives to implement GBA in national budgetary and policy processes, or perhaps they are not considered to be of sufficient significance.
- In some Member States – new and long-standing - knowledge of and commitment to GBA is currently at a low level, but does feature in gender equality action plans and government priorities. New MS appear to be more aware of GBA and more positively disposed to incorporating this approach into national gender equality action plans. Some members with longer-established practice in gender equality and broader equalities are less receptive, and have stated they require further evidence to be convinced of the effectiveness of GBA. This spectrum reinforces the need for concerted effort to build knowledge, understanding, and political support as a matter of priority.
- Integral to varying levels of adoption and implementation, there are different levels of motivation and reasons given for considering GBA. For some MS, levers for change and progress in GBA are acknowledged as the requirements to comply with EU funding programmes and legislative frameworks. This is the case notably among newer MS who have been engaged in recent

<sup>27</sup> Questionnaire Summer 2009: 24/27 EU Member States completed a questionnaire circulated to all national gender equality units at national government level between July- September 2009. Responses are contained in summarised table form in Part Two.

projects to develop understanding and practice in GBA, such as the Czech Republic, Hungary and Estonia. Meanwhile for other countries GBA is considered an extension of established approaches in gender mainstreaming, and compliance with EU policy and regulatory instruments is not a principal motivation.

— There are several strands of activity in terms of building knowledge and capacity on GBA. For example, officials and politicians have been seeking to build knowledge by participating in exchange visits and international conferences – including the Council of Europe conference on Gender Budgeting in Athens in May 2009. Transnational projects funded by the European Commission include, “Gender Budgeting in Practice”, 2006, within EC Community Framework; and “Equality for Local Development: Gender Mainstreaming in Local Municipalities”, 2008. Some Member States looking to build their capacity and support the adoption of GBA are engaged in the translation and development of training and guidance materials, including the new Council of Europe Manual on GBA.

— Budget reform at the EU and national level is a clear lever for change and has resulted directly in recent legal innovations. For example, the latest Austrian Federal Constitutional law requirements for gender analysis in budget processes are clearly linked to recent budget reform. There are similar expectations and approaches in the German Federal government where currently the *Joint Rules of Procedure* require all governmental departments to integrate gender analysis into the budget process. Since 2008, GBA has been a legal requirement in the Czech Republic.

— Many countries have adopted gender mainstreaming strategies as the cornerstone of gender equality policy. Increasingly, these strategies are being given legal effect in relatively new legislation across the Nordic countries, Belgium and the UK through the Gender Equality Duty contained in the 2006 Equality Act. This also includes the Spanish legislation which has been in place since 2003 requiring equality analysis of all state policies, including the budget<sup>28</sup>. In practice, the adherence has been weak and is the subject of ongoing developments since the *Law for Effective Equality between Women and Men* in Spain, (LOIMH, 2007)<sup>29</sup> was passed in 2007.

<sup>28</sup> Ley 30/2003, de 13 de octubre, sobre medidas para incorporar la valoración del impacto de género en las disposiciones normativas que elabora el gobierno.

<sup>29</sup> Ley Orgánica de Igualdad Efectiva entre Mujeres y Hombres, 7/2007.

- Reflective of increasing multi-level governance arrangements around budget-setting and equalities responsibility there have been significant developments at devolved or regional government level including Belgian federal structures, German Lander, and some Autonomous Communities in Spain. These instruments require gender impact analysis and variously make GBA an explicit or implicit requirement. In Belgium, gender mainstreaming is a legal requirement, and from 2010 it will be a requirement of the Federal Budget for a 'gender note' to be attached. Sweden, Finland and Denmark are examples of GBA being an explicit requirement within government gender equality policy. In Slovenia the coalition government agreement includes commitment to GBA.
- The dominance of gender mainstreaming strategies, as consistently promoted by the EU institutions and other supra-national bodies, has had a significant effect on gender policy development in EU Member States over the last decade. The increasing awareness and practice of gender budgeting appears clearly to be a product of this strategy. Pressure for GBA has also come through effective policy learning and diffusion between expert groups and NGOs, such as the *European Gender Budgeting Network*, and gender and women's budget groups active at MS and international levels, including in UN mechanisms.
- It is clear from the information provided from MS gender equality units that there is a lack of a systematic approach to GBA, and a lack of shared political will. While in a number of MS, there is political support for GBA and this is reflected in the legislative and policy underpinning to GBA – as in the case of Austria, Belgium, Spain, Sweden, and Czech Republic, for example – political leadership is not evident uniformly across the Member States.
- In their responses to the Spanish Ministry for Equality questionnaire which has informed this report, MS referred to a number of Gender Budget Initiatives. However, government-led initiatives tend to lack specific details on the practicalities of the changes introduced as a consequence, it may be argued of under-reporting. This would be consistent with findings from the academic literature:

- “Much of the gender budget analysis conducted within government is not made public. Analysis conducted by gender budget research groups is more often made public. More research on gender budgeting in the EU countries would doubtless provide many more examples” (Elson, 2003).
- While the questionnaire responses and other sources have provided a snapshot of current practice at national and regional level, an essential next step in the development of GBA across Europe is the collection and dissemination of good practice and outcomes from GBA. As the brief exercise which informed this report revealed, there is a broad range of practice and quality in the initiatives underway. A database that captures the content and methodology of GBIs in different MS and in different contexts is essential in spreading good practice and building competence in this area. Such a database would be in addition to improvements in quality and availability of gender-disaggregated data, as highlighted in the 2008 Feasibility Study undertaken for the European Commission, which highlighted that “Each of the DGs consulted for the study referred to limited availability of data and statistics broken down by gender” (2008:31).







- This final section of the report contains specific proposals for action to promote the adoption and integration of GBA within the EU at institutional and Member State level. The participation of civil society is considered a core component of effective GBA, and therefore this question features prominently in the following proposals. These fall into specifics for the EU Institutions, and separately for Member States, although some of the requirements and processes overlap.
- The principal proposal of this report is for joint action by EU Institutions and within Member State governments and between these levels of governance, and agreement and commitment to consolidate efforts at EU and Member State level in order to make GBA a reality.
- As already stated, in addition to legislative, normative and policy drivers there have been proposals and demands for gender budget analysis from across civil society and parliamentary bodies. These include:
  - **European Gender Budgeting Network**, which calls on European institutions to:
    - take action to implement gender budgeting in EU budgetary and macro-economic policies as a core element in the budget review and in the proposal for the next Financial Perspective and,
    - pursue work on policy and legal instruments to implement gender budgeting by drawing on the existing expertise in academia and civil society;
    - introduce a systematic and continuous gender impact analysis of the EU budget and ensure that all EU policies undergo gender equality impact assessment;
    - improve the effectiveness of expenditures regarding gender equality objectives and to improve fiscal governance by including gender and civil society expertise in the household process. In summary, to redesign and reform the EU budget in order to support gender equality objectives in all spending areas.
    - publish annual reports on the impacts of macroeconomic and financial policies on gender equality

**30** DRAFT OPINION of the Committee on Women's Rights and Gender Equality for the Committee on Budgets on the draft general budget of the European Union for the financial year 2010 (C7-0000/2009 - 2009/2002(BUD)) Section III – *Commission Rapporteure*: Edit Bauer.

— **The European Parliament Committee on Women's Rights and Gender Equality**<sup>30</sup> has called on the Committee on Budgets, as the committee responsible, to incorporate the following suggestion in its motion for a resolution:

“for the use of the gender budgeting approach in assessing and restructuring all relevant budget programmes, measures and policies, in determining to what extent resources are allocated in gender equal or unequal ways and ultimately in achieving gender neutrality, whereby equal consideration is given regardless of gender.”

— Together with the European Parliament *Committee on Women's Rights and Gender Equality*, the *EC Advisory Committee on Equal Opportunities for Women and Men* and the EC commissioned feasibility report on gender budgeting have made several progressive proposals which could be implemented in a systematic way from 2010 onwards. These recommendations also draw on practice emerging from national and regional European experiences and lessons learned from mainstreaming gender in budgetary processes and resource allocation exercises.

— The Opinion given by the *European Parliament Committee on Women's Rights and Gender Equality*<sup>31</sup>, recommends that the Committee on Budgets, as the committee responsible, incorporate the following policy specific recommendations within the budgetary resolution:

**31** DRAFT OPINION of the Committee on Women's Rights and Gender Equality for the Committee on Budgets on the draft general budget of the European Union for the financial year 2010 (C7-0000/2009 - 2009/2002(BUD)) Section III – *Commission Rapporteure*: Edit Bauer.

— **1** Greater emphasis to be placed on the **reconciliation of family and working life** in the preparation of the preliminary draft budget with a view to facing demographic challenges and meeting the Lisbon targets on employment of women;

— **2** Increased financial resources to be allocated to the **combating of violence against women**;

— **3** Special attention should be paid to *trafficking in human beings*, in particular women and girls, when examining strengthening of internal and international security;

— Finally, a time of financial crisis is not the moment to demur from commitments to equality and to withdraw from gender analysis of policy and related resources. This was an emphatic reminder from the European Commission to Member States and EU institutions in the 2010 report on Equality between Women and Men; and as discussed in June 2009 at a confer-

ence on “Equality at a time of crisis” held in Brussels. The priority currently given to the Economic Recovery Plans of both the collective of the EU, and of individual Member States are in effect a wholly legitimate, and indeed essential, target for effective and robust gender budget analysis. In seeking to limit and mitigate the effects of the economic downturn and ensuing unemployment, and in planning for economic and employment recovery, it is imperative that incentives and initiatives are assessed for their impact on women and men. They must be consistent with the objectives of equalities enshrined in the EU approach and be at the core of recovery plans, including EU-wide and Member State exit strategies, in order to avoid reinforcing labour market segregation and limited labour market insertion, and the ongoing pay and caring gaps.

— The re-orientation of the EU agenda post Lisbon and Gothenburg and the alignment of priorities towards the EU 2020 strategy is an important and unique opportunity for the integration of GBA across EU institutions and processes, and across EU Member States.

— Thus, there is opportunity to focus on the links between economic recovery and gender budgeting. The *Committee on Women’s Rights and Gender Equality*<sup>32</sup> call to the Committee on Budgets, as the committee responsible, to incorporate the following suggestions in its motion for a resolution:

— “Recalls that the principle of gender mainstreaming, as enshrined in the Amsterdam Treaty, should be accepted in the recovery plans, meaning not only that a gender equality perspective should apply to measures designed specifically to promote equal opportunities, but also that it should be incorporated in all policies and at all levels of the budgetary process by means of gender budgeting.”

— Across Member States, Economic Recovery Plans are underway and must be subject to a gender impact assessment, without which these plans will fail to address gender-based inequalities in labour and skills markets and opportunities to correct gender impact of the recession and underlying disadvantage will be lost.

— These recommendations are current and pressing. Working out of the global recession will require new thinking and renewed effort to tackle discrimination and disadvantage which

<sup>32</sup> DRAFT OPINION of the Committee on Women’s Rights and Gender Equality for the Committee on Budgets on the draft general budget of the European Union for the financial year 2010 (C7-0000/2009 - 2009/2002(BUD)) Section III – Commission Rapporteure: Edit Bauer.

work against economic growth and stability. Gender budgeting offers an innovative approach to budget setting processes and programme management, by seeking to link these two processes through effective scrutiny of policy objectives and resource allocation. This approach makes for more effective policy-making and improved targeting of resources.

- There is pressing need and current opportunity to build on existing calls to embed GBA in the budgets of the European institutions as well as in the multiple layers of governance in Member States. There follows a series of key commitments required to be made by MS governments; key priorities for action to make those commitments real; and key outcomes to achieve those commitments in practice.

#### KEY COMMITMENTS

- **A formal and explicit commitment** to gender budgeting at the **highest level of the EU institutions** is essential and must be visible at the highest political and administrative level, that is, the European Council. The European Parliament has already made a call for this action to be taken. This should include a formal gender budgeting initiative at the EU level and action to implement GBA consistently across EU institutions. Such an approach strengthens existing EU equality and budgetary frameworks and processes through reinforcing the gender dimension in the budgetary process. It would also allow the current work (and good practice) underway in the Commission to consider the gender perspective in the budgetary and policy-making process to be brought together and highlighted.
- **Commitment from Member States** to adopting processes for gender budget analysis, while retaining sovereignty of their own budget-setting processes. Implementation would require an agreed monitoring and progress reporting system which would be gathered in the common data base, mentioned before.
- Commitment to **appropriate levels of resourcing** to be made available to ensure effective leadership, co-ordination, outcomes and follow-up.
- Commitment to principle of gender budget analysis to be contained within EU **'Broad Economic Policy Guidelines'** to be reviewed during the Spanish Presidency of the EU.

- Commitment to include gender impact assessments and gender budget analysis in the formulation and evaluation of **economic recovery plans and exit strategies** from the current global recession.
- Commitment to include Gender Budget Analysis in the EU within the programme of the **2010 Equality Summit**. This summit is a clear opportunity for bringing together and disseminating technical knowledge and making political commitment to GBA visible and engaging practitioners from all levels of MS governments and EU governance. Furthermore, it presents an opportunity to address other common priorities, such as economic recovery and recession exit strategies, through a gender lens using the specific approach of Gender Budget Analysis.

#### KEY PRIORITIES FOR ACTION

- As the research for this report and the literature more widely show, there is not a uniform approach to GBA, nor indeed would that be appropriate as the approach adopted should be a 'best-fit' with country-specific circumstances and contexts. On that basis, there follows a description of core components which arguably should be common to approaches to GBA adopted at institutional level, whether that is a member state government, or one of the EU bodies.
- In formulating a country, or institution-specific strategy and process for GB, it is acknowledged that in the pursuit of a collective agreement to a methodology for GBA there will be different and appropriate approaches in both technical and administrative terms, and in the context of the political dimensions that characterise relationships between MS and the EU Institutions. The following practical steps are presented as priorities for action, (PFAs).
- **PFA1** Directly engage gender relevant structures such as the Group of Commissioners on Fundamental Rights, Non-Discrimination and Equal Opportunities, the Inter-Service Group on Gender Equality, the Unit for Equality for Women and Men and the European Institute for Gender Equality in activities to develop and implement GBA.
- **PFA2** Formal links should be established between the European Parliament, the European Council and the European

Commission in relation to budgetary decisions, in order to embed gender budgeting processes and tools in the European budgetary processes.

- **PFA3** Cooperation with the Member States is essential given that most EU funds are spent in shared management with the Member States. In 2008, for example, 76% of the EU budget was spent through this method where both institutional levels share the responsibility for the correct use of those resources.
- **PFA4** Engage national Finance Ministries who have a key role to play in leadership at national level, in the competence of their own budget processes; and collectively leaders within the EU.
- **PFA5** The existing procedures and bodies dealing with the EU budget should include gender experts and work together with the structures mentioned above to agree a precise plan.
- **PFA6** Agreement on a core framework, which should include appropriate level of resources, reporting mechanisms and a timeframe for implementation. DG Budget must play a key role in this process.
- **PFA7** Cooperation for data collection: to assure the development and collection of gender-disaggregated statistics in all areas and urgently promote the development of meaningful statistics on unpaid work. Recommendations in this respect should be given to Eurostat and gender experts should be involved. Gender disaggregated statistics are crucial tools in gender budgeting analysis.
- **PFA8** Include gender budgeting in the priorities of the European Institute for Gender Equality (EIGE), in terms of exchange of experience, gathering of good practice and development of concrete tools, training and instruments to implement gender budgeting. It should work in collaboration with the European level organisations working on this field (EGBN, Institutes for Gender Budgeting) to resource the setting up of a network to support the development, dissemination, and diffusion of practice in GBA.
- **PFA9A** Raise awareness and increase knowledge of gender mainstreaming and gender budgeting at the highest level and among budget negotiators. Key civil servants respon-

sible for budgets at both at European and national level should receive training in gender budgeting tools.

— **PFA9B** Develop specific training courses with online and interactive materials giving a key role for the European Gender Institute and other training expert bodies to support knowledge transfer and practice exchange on gender budgeting.

— **PFA10** Draw on lessons from the EC's *Fifth Action Programme on Equal Opportunities between Women and Men*, given its focus on the internal workings of the institutions.

#### EUROPEAN UNION BUDGET PROCESSES AND OPPORTUNITIES

— The Priorities for Action outlined above are presented in a clear context whereby national budgetary processes remain the competence of individual Member States. Central government budget processes are broadly similar in their main elements and functions, with variances between outcomes-based or activities-based approach. In this way, the EU budget is no more unique than the different types of national budgets as the EU budget is managed through an activity-based approach across a range of collectively agreed priorities. Therefore, while complex, -mainly due to the shared management with the Member States-, it is not impossible to integrate the key principles and processes of GBA into the EU budgetary processes.

— The leadership and co-operation of DG Budget in supporting the integration of GBA into these processes is essential. This must also take into account the particularities of the budgetary structure and timing of the EU-level processes, as well as the decision making process and the role of the MS in the implementation of the policies. These include the Multi-Annual Financial Framework and financial programming, the mid-term (or three-year) review of multi-annual programmes as well as the work programmes. All of them are key processes to be subject to GBA:

— The **multi-annual financial planning framework** of the EU budget is agreed by the Council for seven years, and sets ceiling limits on expenditure and expenditure headings, broken down in some cases into sub-headings. As emphasised by DGs the annual cycle takes place within the context fixed by the multi-annual financial framework set by the Council<sup>33</sup>. Following evidence from consultations with Commission of-

<sup>33</sup> The budget lines are mostly set by the multi-annual programme, annual budgets are relatively fixed and the financial instruments spend specified amounts each year (FS, 2008: 32). The current period is 2007-13.

ficials and discussions in the focus group for the 2008 feasibility study, a key focus for action should be the development of processes to ensure the integration of a gender dimension in the budgetary process in the planning phase for the subsequent multi-annual financial framework (FS, 2008: 38). It is also imperative that the activity statements include information and consideration of possible outcomes and impacts of budgetary activities on men and women respectively.

- **Macroeconomic trends** should be analysed on the basis of the human capabilities that the EU is committed to developing through the range of budgetary policies and programmes.
- **Mid-term evaluation** of all programmes, including multi-annual, must include a monitoring and evaluation system implemented by the Commission that shows the effect on men and women of various budget lines in terms of the implementation of the principle of gender equality;
- **European Structural Funds** (ESF and ERDF) resources can be used to support gender budgeting approaches in the Member States to encourage gender budgeting at local, regional and national levels. ESF monies are successfully co-financing gender budgeting initiatives in France, Italy and Lithuania. (FS, 2008: 55). The Structural Funds themselves should also be subject to GBA within a robust commitment to and implementation of gender mainstreaming.

#### METHODOLOGICAL REQUIREMENTS FOR GBA IN MS BUDGETS AND DG ANNUAL BUDGETS

- Methodologies for implementing GBA at the level of the annual budget of the different DGs and ministerial budgets at MS level should draw on core components from recognised models for gender budgeting and current practice. As national budgets remain the competence of the MS government, the approach to complying with the agreed framework for adoption, implementation, and reporting on GBA would be specific to the individual member state, but would require to meet agreed core criteria.
- National experiences show that the guidelines for gender budgeting need to be simple and be practice-oriented and applicable to both national and European budgeting actors. A starting point for DGs and individual Member States can be drawn from basic questions common to many GBIs currently in operation. These questions also apply equally to programme budgets

within EU budget lines. The assessment formula proposed from current practice and the recommendations from experts contains four key components, each with a range of questions contained within<sup>34</sup>:

— **A Input:** How much money is available globally, and how is it to be allocated to specific activities. What will inform the gender analysis of policy and budget proposals?

— **B Activities:** What are the proposed activities under each programme heading, and what form of gender analysis and impact assessment will be followed in formulating programme plans and evaluation mechanisms?

— **C Output:** What are or are expected to be the actual consequences of the activity? How is distribution of resources between women and men, directly and indirectly, to be assessed?

— **D Effect:** Did the activity have the desired effect and was gender equality promoted? What are the success criteria for the activity

— The above method is one of several ways that have been developed to assess the effects of the activities carried out by public authorities and government departments on women and men. It can be a starting point to be applied to the EU budget in terms of the separate activities in the annual budget in combination with the analysis carried out by the MS about those activities.

#### KEY OUTCOMES

— **A European Level Conference** to agree the setting up of the planned timeframe, indicators and methodologies for Gender Budgeting. The active participation of the European Gender Budgeting Network and the European Gender Institute together with the Budget DG and the delegations of the member states would be required.

— Organise a series of **short workshop-style seminars** on GBIs, with a view to building knowledge, competence and confidence in GBA methodology and potential among officials and policy managers. These technical sessions would draw upon existing experience and expertise from across the EU and more widely and would inform the components of a GBA methodology for Member States to draw upon. These could include; mechanisms for harnessing, managing, and disseminating good prac-

<sup>34</sup> Proposal made initially by Diane Elson.

tice information; and measures for effective monitoring and evaluation of the specific progress on GBA.

- Conduct ex-post **gender impact assessments** of all selected policy areas to identify budgetary effects on the situation of women and men in the EU. In order to improve future gender budgeting exercises and guidelines, ex-post evaluations, should be a requirement in addition to the gender impact assessment analysis required within the budget-setting process.
- Publication of an **annex to the EU Budget**. Publish a gender impact assessment of the EU budget as an annex to the budget each year. In addition to the annex to the Budget setting out the overall process and outcomes from gender impact assessment, it is proposed that every year 2-3 focus areas should be selected for further scrutiny and progress reporting, as is currently the practice with the EC annual gender equality report. The annex should serve for future revision of the budget in the areas concerned and as a gender mainstreaming monitoring document, on which the European Parliament's Women's Rights Committee and the European Institute for Gender Equality can adopt an opinion and make periodic contributions.
- **Publication of gender aware guidelines** for the decisions on and the implementation of all EU funds at European and national level.
- **Regular reporting on progress and outcomes** by EU institutions, and from Member State governments to adhere to an agreed format, including for example as an extension to the existing Annual Report on Equal Opportunities, in addition to specific reporting procedures on outcomes against common objectives, as informed by GBA.

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## CONCLUSION

— The Spanish government recognises the weight of the normative and legal drivers and the policy imperatives that are driving practice development on GBA. 2010 is a key opportunity to make significant progress in activating trans-national commitments and in moving commitment and practice in GBA to the next level – of common commitment and a shared approach across the EU.

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