



Federal Ministry for  
Family Affairs, Senior Citizens,  
Women and Youth

# The European Conference

of the German EU Presidency

“Let’s share the benefit – with gender  
budgeting towards social justice and  
equal opportunities”

4/5 June 2007

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# I.

## Preamble

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### Preamble to the European Symposium “Let’s share the benefit – with gender budgeting towards social justice and equal opportunities”<sup>\*</sup>

The European Symposium “Let’s share the benefit – with gender budgeting towards social justice and equal opportunities” held on 4 and 5 June 2007 in Frankfurt am Main hosted by the Federal Ministry of Family Affairs, Senior Citizens, Women and Youth in conjunction with the European Commission has received positive feedback.

138 persons from 30 different countries and various international bodies attended the conference in Frankfurt am Main. Its special feature was that it convened experts from the field of gender equality on the one hand and experts in budgetary affairs on the other. As one woman attending the conference aptly commented: “Gender meets Budget”.

Ministerial representatives for gender equality and budgetary affairs as well as representatives of non-governmental organisations (NGOs)<sup>1</sup>, international bodies and parliaments. They came “to build bridges” with the intention of merging and consolidating the range of various agendas, opportunities and interests into one common endeavour – an endeavour with two components: more equality between women and men, and greater transparency and efficiency in the management of public budgets.

The conference began with a programmatic introduction and overview of what had already been achieved and the opportunities and challenges involved head of department of Gender Equality given by two representatives Ms Wel-skop-Deffaa, Head of department Gender Equality, Federal Ministry for Family Affairs, Senior Citizens, Women and Youth, and Ms Pyke, Director, European Commission.



\* original text in German

1 NGO declaration <http://www.infopolis.es/web/GenderBudgets/manifiesto.html>

In the first subsequent panel discussion the topic was expertly discussed with reference to real-life examples and illuminated in all its facets. In particular, the experiences and models advanced by non-EU countries (Norway, Morocco) excited keen interest and lively discussions throughout the whole conference. Prof. Diane Elson gave the conference the benefit of her long years of experience in the domain of academia and consultancy work. Giovanna Badalassi from Italy introduced the dimension of citizen-orientation and practical application on regional and local levels. Ms Sara Hector from the European Commission gave her view of procedural requirements on the European level.

The afternoon was reserved for working groups in different venues in institutions and organisations throughout Frankfurt: the Goethe Museum, the Museum of Communications and the Town Hall Council Chamber were venues whose atmospheres affiliated with the dynamics of the topic of budgetary procedures, acceptance, usages, auditing.

Day two extended the scope of the conference still further. The two panel discussions built on the work and findings of the three working groups of the previous day. The day ended with concise and to the point conclusions.

However, the significance of the conference cannot be measured solely in terms of the “here and now”; it lies mainly in the beacon effect the conference will have for the future. Its discourse on different paths of approach, conflicting viewpoints and new challenges is set to have a long-term impact:

- It serves as an incentive for large numbers of actors to engage anew and in a beneficial manner with this issue;
- It serves to reaffirm the commitment of other participants in their function as warning voices and inquiring minds;
- It sends out a signal to European politics and the European public domain make good use of the potential that lies in gender budgeting.

This documentation is supposed to aid to give a general overview of the proceedings of the two days. It contains numerous speeches and the results of the working groups, together with the conference conclusions. It is, however, more than a review and an outlook.

The documentation also serves – to promote discussion between interested parties in the public domain. Gender budgeting in Europe is still very much in its infancy; its practical development needs the critical dialogue.

The Federal Ministry of Family Affairs, Senior Citizens, Women and Youth would like to thank all participants for their engagement. Particular thanks go to all those who took an active part in the panel discussions and working groups and who have kindly allowed the publication of their papers in this present documentation.

## II. Invitation and programme

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### European Symposium “Let’s share the benefit – with gender budgeting towards social justice and equal opportunities”

Ladies and Gentlemen,

Demography, mobility, migration – there are many causes for the changes in society today. Their ramifications also impact on the roles men and women play in their private and professional lives, as well as on social systems. More than ever before there is now a call to analyze these consequences and a need for management tools aimed at meeting the longterm needs men and women experience in these change processes purposefully, efficiently, and without bureaucracy.

The German Council Presidency intends to address and drive forward this aspect. To this end on June 4–5, together with the European Commission, the Federal Ministry of Family Affairs, Senior Citizens, Women, and Youth is organizing a symposium: “Let’s share the benefit – with gender budgeting towards social justice and equal opportunities”.

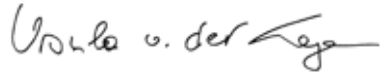
The European Commission’s “Roadmap for Equality between Women and Men 2006–2010” identifies concrete objectives that we intend to achieve in the interest of the women and men in Europe: Economic independence, the enhanced reconciliation of private and professional life, freedom of choice, equal representation in decision-making, the fight against, in particular, gender-related violence and trafficking are topics of the programme as well as the eradication of gender stereotypes.

In modern governance gender equality must be a cross-sectional task. The European Commission and the EU Member States – but not only them – share this opinion: a gender-based appraisal of the consequences of legislation, analyses of the effects on men and women as well as the compilation and evaluation of gender-differentiated data are just a few examples.

At this symposium we shall be addressing a particular aspect, namely how gender equality and modern governance can be combined: with the gender-equitable management of public finances. It is our intention to provide a forum in which to analyze general conditions, evaluate procedures and develop visions.

We would be delighted should you be interested and take part in this European symposium in Frankfurt/Main. You will find detailed information about it in the enclosed documents.

With best wishes



Ursula von der Leyen



Vladimír Špidla

## Information about the Programme

European Symposium “Let’s share the benefit – with gender budgeting towards social justice and equal opportunities”

**Monday, 4 June 2007**

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**11:00 am**

**Welcome**

**11:30 am**

**Key note speeches and panel discussion**

Gender budgeting in the EU: Why? How? By whom? – Gender budgeting as an element and instrument of modern administration and Good governance in a citizen friendly Europe

**13:30 pm**

**Lunch break**

**14:30 pm**

**Transfer to the working groups (located in the city centre – guided walk or bus ride)**

**15:00 pm**

**Working groups**

**Working group 1:** Benefits and advantages of gender budgeting – political and macroeconomic aspects (“Promoting social justice: gender budgeting as an element of a social and fair budget consolidation”)

**Working group 2:** Best practice and concrete benefit of gender budgeting for women and men in different situations of every day life – strengthening the acceptance of gender equality (“Gender budgeting as a necessary instrument for ideally suited impact analysis”)

**Working group 3:** Benefit of gender budgeting for good governance and for a modern citizen-oriented administration – gender budgeting as a plus for transparency, for controlling expenditure, for accuracy, for analysing impacts and for sustainability (“More transparency and justice for all without bureaucracy”)

**17:00 pm**

**Refreshments**

**17:30 pm**

**Guided tours in museums**

**18:30 pm**

**Transfer to the hotel (guided walk or bus ride)**

**20:00 pm**

**Evening reception**



**Tuesday, 5 June 2007**

**10:00–11:00 am**

**Start of panel discussions**

**Panel 1:** Benefit of gender-oriented budgets for a modern administration in EU member states and in a citizen-friendly Europe

**Panel 2:** Gender-oriented budgets as a prerequisite for political and societal reforms or changes

**11:00 am – 11:15 pm**

**Coffee break**

**11:15 am – 12:30 pm**

**Continuation of panel discussions**

**12:40 pm**

**Concluding remarks**

**12:55 pm**

**Farewell address**

**13:00 pm**

**Lunch break**

**14:00 pm**

**Official closing of the conference**



# III. Day 1

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## Eva M. Welskop-Deffaa, Head of department Gender Equality The Federal Ministry of Family Affairs, Senior Citizens, Women and Youth, Germany

### Introductory Statement\*

Honourable Members of Parliament from EU Member States,  
Dear colleagues from public administrations at the local, regional and supranational level,  
Honourable Representatives of non-governmental organisations, Ladies and Gentlemen,



It is my great pleasure to welcome you all here in Frankfurt on behalf of the German Presidency of the EU Council.

As head of the department of gender equality, it has been a main concern of mine to hold a conference on gender budgeting under the German Presidency of the EU Council – or the gender-sensitive management of public finances as we paraphrase the English expression in German.

I am delighted that the European Commission strongly supported us in organising this conference, and I would like to thank my colleague Belinda Pyke for taking the floor with me to give the welcome address for the conference.

The German EU Presidency would like this symposium to provide the incentive, a new impetus in Europe to focus squarely on gender budgeting.

We currently experience times in which economic growth is on the increase, the forecast for Germany is favourable, the state is bringing in more money, and already talk about how best to allocate it. Yet, on the other hand the focus is still pretty much on consolidation of the public finances as we must not leave future generations to cope with the burden of our own debts.

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\* original text in German

At the same time we Europeans are confronted by common challenges: demographic change, mobility, migration – the changes affecting our societies are diverse. They have a large number of root causes, which call for our responses and in some cases for massive counteractive measures.

Their impact also exerts its influence on the distribution of roles between women and men in the family, professional life and the social welfare system. Thus there is now more need than ever for impact assessments and auditing instruments that unbureaucratically and with an efficient use of resources can take account of the needs of women and men in this transformation process in a sustainable and target-oriented way.

This is one of the major concerns of my ministry.

There must be no female losers – and my use of the feminine here is quite deliberate – in our response to these challenges. What we are seeking is a freedom of choice that enables transformation of gender roles and eradication of gender stereotypes.

This we will not achieve by allocation of funding alone, but allocation of funding still remains a substantial factor for underpinning the success of this venture. Let me give you two examples:

Parental leave in Germany – which we reformed in January 2007 – now gives parents financial support for two extra partner months alongside the standard 12 months. Targeted financial incentives have now been created for the partner – who is generally the father of the child – to take time off work to care for it.

The debate in Germany on childcare for children under three years of age for which the government is providing funding is also, in my view, a discussion on the appropriation of government funding for more freedom of choice and thus for greater gender equality between women and men.

We are not yet discussing the use of gender budgeting in this context; yet the practical result of such discussions is that women and men both draw benefits and profit from the utilisation of public funding.

Here we still have our sights on the goal we wish to achieve with gender budgeting: a budget that is gender-sensitive, in other words one which takes into consideration the range of different impacts on women and men in their various life situations and with all their diversified expectations and needs.

This also includes the different impacts on different generations in the sense of a balance sheet of the generations.

In my view both in Germany and at the European level, in working towards this goal, we must deal with two components.

In Germany, first and foremost, we are enjoined on the Basic Constitutional Law to promote the true equality of women and men.

At the European level we find regulation of this matter in the treaties. And the Berlin Declaration which was signed – on the occasion of the fiftieth anniversary of the Treaties of Rome – by President of the EU Council Merkel, President of the Commission Barroso and President of the European Parliament Pöhl also places a very high value on gender equality for the future of the European Union. I quote: “We, the citizens of the European Union, have united for the better. ... In the European Union, we are turning our common ideals into reality: **for us the individual is paramount. His dignity is inviolable. His rights are inalienable. Women and men enjoy equal rights.** ... We are facing major challenges that do not stop at national borders. The European Union is our response to these challenges. Only together can we continue to preserve our ideal of European society in future for the good of all European Union citizens. This European model combines economic success and social responsibility.”

Gender budgeting is one instrument for translating economic success into action that is socially responsible and socially just, and which, thus, serves to promote gender equality. The title of our conference explicitly refers to the Berlin Declaration!

Ladies and Gentlemen,

The second component is much less spectacular but equally important in times of scarce public funds, issues of just allocation of funding and the general dolefulness of politicians and lack of acceptance – especially and persistently in regard to the EU level. It is imperative to give administrative action an efficient, non-bureaucratic and results-oriented shape and form.

Let me say a few words about this aspect.

Gender budgeting must be integrated in the administrative procedures known to government and public authorities.

The key word here for me is “acceptance of application” and in my view this primarily involves creating an understanding that responsibility for gender equality is an endeavour that cuts across public administrations, the various ministries, all the parliamentary committees and all the council formations of the EU.

When we talk about gender budgeting, we think about public administrations and first and foremost about the ministries of finance. But what we also really need is the willingness of all ministries to embrace the goal of gender equality in budgetary management procedures in all due seriousness of intent. One great assistance measure would be a parliament that put gender budgeting in place across all its various committees. The northern Member States already cited this as a vital pre-condition for the introduction of gender budgeting at their major conference in December 2006.

A further strand of the acceptance of application is “gender expertise”, in other words expert knowledge about gender reality.

To support this, the German government has set up a knowledge network on its web site with which to offer its assistance. One of the key working aids in our present context is expertise in the preparation of legislation which we have brought to this conference.

As has been demonstrated, seeking outside support in building up gender expertise is both meaningful and necessary. This is why for several years now the government has been financing the GenderCompetenceCenter at the Humboldt University in Berlin.

In my view, there are parallels to the European Institute for Gender Equality in Lithuania. I am confident that this institute will provide support for all of us in Europe in terms of data and analyses, and will thus further the establishment of gender budgeting. In particular, linkages between this information available across the whole of Europe should enable us to draw inferences. Setting up a new form of budgetary procedure without valid data is an impossible enterprise.

Ladies and Gentlemen,

Acceptance of application stands and falls with administrative procedures. Everything that appears to us as a supplementary add-on feature will be rejected as being bureaucratic. Overblown complicated procedures would be the death of gender budgeting before it has had a single chance to establish itself.

In my view, a better approach is either to start out by latching on to existing procedures or to be vigilant from the very beginning, to discover where novel methods are emerging and to use the leverage of such development processes in a proactive way to promote gender equality.

To give an example, the reform of budgetary systems or budget deployment procedures offers a gateway for a fruitful consideration of gender budgeting. Giving budgetary procedures a new shape and form implies consideration of the impact of income and expenditure, and this, in turn, means assessing the different impacts on women and men.

Nobody nowadays seriously disputes that such impact assessment analyses lead to much more targeted and accurate measures. What is still unsettled is just **how** this should be achieved.

What is readily apparent, however, is that since gender budgeting affects all the stakeholders involved in the allocation of budgets, its benefits must be clearly visible to as wide a range of people as possible, and that we must take care not to spawn some bureaucratic monster.

Budgetary allocation and implementation is not a stand-alone process. In each department it is embedded in its own review procedure. Budgetary methods of the government and auditing procedures within individual departments and public administrations must interlock like the cogs of wheels. Such points of intersection could generate the synergy effects we aspire to.

Audit methods offer us the opportunity to evaluate the milestones, goals and impacts during the implementation and after the completion of a measure.

The following components of an auditing procedure are essential for gender budgeting:

- Analysis at the initiation phase of a budgetary allocation procedure,
- Specification of the goals to be achieved by a planned measure and the budgetary funding allocated to it,
- Management of variance during the project lifecycle or the fiscal year,
- Analysis of the actual impact and deployment of funding. This step is absolutely essential in all cases as it forms part of the management of public finances and the control of political processes.

Ladies and Gentlemen,

Gender budgeting is much more than just a mere budgetary procedure.

In my view, this conference has placed an issue on its agenda which can only be seen and addressed in the context of modern administrative procedures as part of the innovative reorganisation of administrative and budgetary procedures.

This issue is about nothing else but the efficient use of funding, policy-making exactly tailored for the diversified needs of people, of women and men, and the creation of worthy policies for the citizens of Europe. This is about promoting acceptance for our policies throughout Europe!

Thank you for your kind attention.

## Belinda Pyke, Director DG Employment, Social Affairs and Equal Opportunities EU Commission



### Welcome note

Ladies and gentlemen,

It is with great interest that I'm here today. I would like to start by congratulating the German Presidency for the organisation of this conference on gender budgeting.

I am convinced that gender budgeting has a great potential for the development of gender equality. I am very impressed by the number of experts and interested people who will participate in the debate today and tomorrow. I am sure that we will all learn a lot from this symposium and that it will contribute to make a step forward to the development of gender equality policies.

Let me first remind you briefly about the developments of the gender equality at the European Level.

Over the years, in Europe, the European Union has developed the policies for the advancement and the empowerment of women. The European Commission has played – and will continue to play – an active role in this process. This appears clearly in the EC Treaty.

Since 1957 the principle of equal treatment of women and men on the labour market is mentioned in the Treaty. Now gender equality is enshrined in articles 2 and 3 of the EC Treaty. Gender equality is defined as one of the primary tasks of the Community, which must aim to eliminate inequalities and promote equality between men and women in all its activities. This is known as „gender mainstreaming“.

We are celebrating this year the 50<sup>th</sup> anniversary of the treaties. Since the signature of the Treaty of Rome, huge progresses have been done in the field of gender equality. In many fields, the situation of women has considerably improved, thanks to the instruments the EU has promoted.

The Commission approach is based on legislations supported by specific policies and gender mainstreaming, but also by awareness-raising activities and involvement of civil society.

We can now count on a solid legislative body made of no less than 13 directives dealing with issues such as equal pay, maternity and parental leave and equal treatment in access to employment and working conditions and access to goods and services.

Gender equality is recognised as a productive factor. It represents a powerful instrument for improving competitiveness and accelerating growth. In order to maximise the potential of our workforce productivity, it is essential to promote women's participation in the labour market and to eliminate the disparities between men and women.

This will allow both women and men to be economically independent. It will reduce the risks of poverty. It will provide the basis for sustainable economic and social protection systems. These are fundamental factors, in a society which face a demographic challenge.

### What are the main recent developments at EU level for gender equality?

- Let me remind you that in March 2006, the Commission adopted the **Roadmap for equality between women and men**, which defines the priorities of the European Commission and a framework of actions for promoting equality to 2010.
- In the roadmap, the Commission identifies **six areas where priority must be given for action**.

One of the **first** priorities is to ensure that women and men have **equal economic independence**. This means reaching the Lisbon employment targets of a 60% employment rate for women by 2010. Eliminating the gender pay gap (women earn in average 15% less than men despite EU legislation on equal pay). The Commission will present, hopefully before the summer break, a communication on pay gap which aims at explaining the phenomenon and propose ways of acts for the future.

A **second** priority area in the Roadmap is a **better reconciliation of work, private and family life**; emphasis is given on men assuming more family responsibilities and making a greater use of flexible working arrangements. The Commission has launched the second stage of consultation of social partners on the issue of reconciliation of professional, private and family life. The consultation document notably takes the view that there is a need to improve existing legislation in this area, in particular as regards maternity leave and parental leave.

There is also a need for more **affordable and accessible childcare facilities**, in line with the Barcelona targets of providing childcare by 2010 for at least 33% of children under 3 years of age and for at least 90% of children between 3 years old and mandatory school age. The Commission intends to prepare in 2008 a communication on the childcare.

A **third** priority is an **equal participation of women and men in political and economic decision-making** and a higher presence of women in leading positions in science and technology. The Commission data base is providing figures which help to better address the problem and envisage to create a network of women in decision making.

The last three priorities of the Roadmap cover the **eradication of gender-based violence and trafficking**, the **elimination of gender stereotypes in society** – be that in education, training and culture, on the labour market or in the media – and lastly, the **promotion of gender equality outside the EU**.

Concrete actions are provided within each of the six priorities.

These objectives would not be delivered without an improved **governance at all levels**. The roadmap supports actions to improve knowledge, transparency and involvement of the stakeholders.

The Commission actions are monitored through an annual work programme and a scoreboard. End of 2008, the Commission will present a state of play report and an evaluation in 2010.

■ In March 2006 also, the European Council adopted a **European Pact for Gender Equality**. The Pact demonstrates the Member States' determination to implement policies aimed at promoting employment of women and guaranteeing a better balance between professional and private life in order to meet the challenges of economic growth and demographic change. It represents the commitment of the Member States to achieve gender equality objectives. And I was pleased to see the adoption of the Declaration of the German and the two future Presidencies which present a concrete programme on gender equality based on the Roadmap and the Pact.

■ End of 2006 Council and European Parliament adopted the regulation establishing an **European Institute for Gender Equality**. Its seat is in Vilnius. The Commission is now in the process of setting up the Institute.

The main objective of the Institute is to contribute to the promotion of gender equality, including gender mainstreaming in all Community policies, by providing technical assistance to the Community Institutions, in particular the Commission and the Member States.

It should also support the EU citizens' awareness raising on gender equality and contribute to the visibility of gender equality.

## Gender Budgeting

Gender budgeting is a promising but challenging task addressed to all of us (governments, regional authorities, civil society). The Commission has adopted the definition of the Council of Europe. The gender budgeting is the application of gender mainstreaming in the budget. It means incorporating a gender perspective at all levels of the budgetary process and restructuring revenues and expenditures in order to promote gender equality.

Gender budgeting requests political commitments at all levels, adequate resources and visible strategies and initiatives. This goes also hand in hand with an efficient programming cycle going from ex-ante assessment of expected impacts to ex-post evaluation of impacts achieved. To achieve the gender budgeting, the gender perspective should be considered in each of those phases.

Let me present you briefly what the EU has done in the area of gender budgeting:

- Since 2000 the Commission has paid attention to increase budget transparency and improve the efficiency of the decision making processes.
- More specifically on gender budgeting, already in 2001, the Belgian Presidency of the Union hosted an international conference on „Gender responsive budgeting“.
- In 2003 the European Parliament committed a report on gender budgeting and hold a public hearing. The report called on the European Parliament, the Commission, the Member States and the regional and local governments to carry out gender budgeting. It also emphasised that the successful implementation of gender budgeting requires a political commitment to equality between women and men.



- | In 2003 also, the European Commission advisory committee on equal opportunities for women and men adopted an opinion on gender budgeting. This opinion suggested to develop tools and methods for implementing gender budgeting in macro-economic and financial policies, develop gender impact assessment and organise exchanges of good practices.
  
- | **In the Roadmap for equality between women and men** the Commission took a clear commitment to develop gender impact assessment and gender budgeting. It is foreseen:
  - | To reinforce the implementation of a gender perspective in the impact assessment of community proposals and legislation.
  - | To explore with the Member States the possibilities to develop gender budgeting within the Structural Funds.
  - | To encourage gender budgeting at local, regional and national level, through exchange of practices.
  - | Also in the area of development policies a guide „Gender budgeting: its usefulness in programme-based approach to aid“ was elaborated in 2006 to help EC officials working in development cooperation.

Therefore, impact assessment and gender budgeting are recognised by the European Commission as two tools for implementing a gender sensitive approach into the decision making process and the budget decision.

The budgetary process in the European Commission is now moving to a performance based approach. Assessing links between inputs and impacts is not an easy task, but it provides opportunities to set targets and analyse to best way to reach them. Some of those targets addresses the equality between women and men. My colleague from DG budget will present this morning the work the Commission is promoting in this perspective.

MS are advancing well with the perspective of developing gender budgeting. Within the framework of our meetings with Member States in the High Level Group on gender equality some members have reported on what they are doing. There are interesting experiences going on and I suppose that we will have the opportunity to exchanges about this during those two days.

Let me conclude by thanking the German Presidency who gives us with this conference a great opportunity for improving knowledge, methods and instruments.

Gender is never neutral. Studies have analysed that gender neutral approach lead to inequalities and affect therefore the potential for a strong economy supporting the well-being in our society.

I am convinced that we will learn a lot from the experiences and that it will enhance our knowledge.

## Giovanna Badalassi, Expert Gender Equality Province of Genoa, Italy

Podium discussion/opening of the conference:

“Gender Budgeting in the EU: gender-equality management of public finances as an element and instrument of modern administration and good governance in a citizen-friendly Europe.”

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### 1. Gender Budgeting in Italy

Unlike other international and European experiences, in which the State was the major initiatives promoter, with a top-down process, in Italy an opposite trend can be observed, a bottom-up process, where the experimentation started on the territory, especially in Provinces and Municipalities, then in the Regions and, from this year, also at national level.

In Italy gender budgeting was first introduced after the conference on Gender Budgeting held in Rome in 2000, while a more systematic commitment has been observed since 2002, when the Provinces of Genoa, Modena and Siena signed an agreement for the exchange of good practices and dissemination, also experimenting a common Gender Budgeting methodology with ISFOL – Equal Opportunity Unit – Department of Rights and Equal Opportunity of Italian Government.

The interest generated by these initiatives led to a widening of this agreement: from 2003 up to today 12 provinces and 9 municipalities have also joined these agreements, for a population accounting for 10,5 million inhabitants. At local level I have counted so far about 30 Gender Budgeting local projects.

At regional level, in 2006 Region Liguria and Region Piedmont have started with their Gender Budgeting project, while at national level the Government has committed himself to a national Gender Budgeting project which is starting this year.

A big role in this process has to be recognized to the European Union: most of projects were at first financed with the European Social Funds. Also the interest and personal support of the Member of European Parliament Mrs. Fiorella Ghilardotti, who invited Province of Genoa to report to the Committee on Women’s Rights and Equal Opportunities in Bruxelles, gave us a strong impulse to insist on Gender Budgeting.

The success of the Italian GB network in these last 5 years was strongly supported by the promotion and lobbying strategy led by Province of Genoa, main promoter of the network, thanks to the funds of GenderAlp!, an Interreg IIIb Alpine Space project.

Many activities were thus financed: the network meets twice per year to debate on best practice exchange at technical level, or to plan new political initiatives to sustain Gender Budgeting. With the Genovese Staff of which I am the external technical expert, we have presented Gender budgeting network and projects in about 60 public events like conferences and seminars in the last two years.

## 2. Results gained and what is still to be done

In these five years, I may say that we have gained some results:

- The benefits of the gender budgeting network:** it is frequent in Italy that local governments have only one or two women as councillors, often in areas with few funds to manage. The growth of the network encouraged these councillors a lot, but, more important, gave them an instrument of convincing the local governments that gender budgeting was a cool matter, and that their administration could not stay out of the club. Signing the network agreement was an important push to start local Gender Budgeting projects.



- The connection between gender equality and the efficiency and efficacy of public funds use.** The GB technical approach allowed a more gender targeted use of funds for services to the citizens, which would have not been possible only with a political indication. In some cases the technical and statistical link between the gender use of public funds and the potential electoral success was a good argument in convincing sceptic councillors.
- The political and managing cultural enrichments in gender issues:** Thanks to GB Administrators and managers have increased their gender mainstreaming culture, and have also had more debate argument to support the gender perspective into their administrations. After all, women learnt to govern by men, with their rules and priorities. Very often it is difficult for them as well to have a gender mainstreaming perspective in no traditional gender matters like social policies or conciliation strategies.
- The local and territorial dimension has proved to be very efficacy for Gender Budgeting.** Municipalities and provinces provide services directly to the citizens, and are therefore closer to them than regional or national governments. Such condition has made them develop a more sensitive approach to citizen's needs, with a social responsibility impact, of which also Gender Budgeting has highly benefited.

So far the first positive results that I have noticed in these five years of work, but a lot of work still has to be done, to obtain a not reversible change in politics and administrations.

! **Network has to interest also Italian Southern administrations:** the paradox of GB so far is that the more interested local administrations are the ones with a higher gender empowerment rate, who need the least.

! **GB has to welcome a more multicultural approach:** up today gender budgeting has been affected by a sort of monocultural approach. GB has to be shared not only by a restricted elite, most of time composed by women in their 50s or 60s with a democratic and feminist culture, but has to be able to open to other cultures and values, in order to involve anybody. GB must include for example **men's point of view**.

Gender budgeting also has to welcome the culture and values of **young generations:** in my opinion working on gender budgeting means expecting results above all for them. GB should also be a technical tool used by **politicians of any party** for their decisions, but so far in Italy it has been strongly supported only by the democratic party. This involvement is needed above all if we consider that gender budgeting significant results may be expected with a mid-long term perspective.

! **GB need the support of associations and citizens:** This support is essential to sustain GB friendly councillors and to face the economical lobbies that have all the interest that nothing changes. In the territories where Women's Associations are stronger, also the councillors have more power of influence decisions to a gender perspective.

! **Under a technical point of view:** gender budgeting, with a mainstreaming approach, has to face not only every area of public intervention, but also every step of the **administrative procedures** that takes from the political will, through the budget, up to the service to the citizens. Into administrations resistance to change is often the responsible for the lack of gender perspective than a real opposition to it. Besides, very poor **gender statistics**, above all at local level, very often prevent from some decisions that could be better gender oriented. To end up my intervention, I believe that the areas where we have to improve don't have to discourage us, but have to be considered a challenge for the future, with a positive hope of success, also remembering where we started from 5 years ago.

I would also like to thank the German Presidency for the invitation to participate and for the interest they showed in the Italian experience.

Thanks for your attention

## Mohamed Chafiki Director of Research and Financial Forecasting The Ministry of Finance and Privatisation, Morocco

“Sharing the Benefits – Gender Budgeting as an Instrument for Gender Equality and Social Justice”\*

The Experience of Morocco with Gender Budgeting  
(power point presentation)

Summary

Context

### I. Phasing-in and Preconditions

1. Processes and instruments
2. Awareness-raising and training
3. Docking points for gender budgeting: budgetary reform

### II. Application

1. Instruments: handbook and report on gender equality
2. Ministerial departments
3. Enhancement of political dialogue and participation of civil society
4. Examples of applications

Perspectives

### The International Level

- Ratification of the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW)
- Morocco’s commitment to the realisation of the Millennium Development Goals (MDG) (the 2nd national report 2005 adopts a gender mainstreaming approach)
- Morocco’s commitment to the implementation of the 20–20 initiative (20% of government expenditure and 20% of external aid for financing basic social services)

### The National Level

- Enhancement of the democratic process, (code of civil liberties, new family code, nationality code etc.).
- Adoption of proportional representation and the national list by parliament reserving 30 seats for women (10.77% of MPs) placing Morocco among the first ranks of Arab countries and making it 83rd on a global list of 186 countries.
- Stepping up decentralisation and devolution.
- Setting up the National Initiative for Human Development.
- Modernisation of public sectors: more assertive democratic governance, a greater degree of transparency.

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\* original text in French

- | Preliminary analysis of “The Methodological Feasibility of Budgets for Gender Equality and Children in Morocco” conducted in 2002 with support from the World Bank.
- | The MFP-UNIFEM project on “the reinforcement of national-level competencies for introducing a gender perspective into the budget“ :

#### **Phase I (2003–2004):**

- | Awareness-raising in key departments (finances, women and family affairs, planning, education, health, agriculture, facilities, etc.)
- | Creating tools – a handbook on gender budgeting for the experts in budgetary affairs and economic planning, and a practical guide for members of parliament and NGOs.

### Processes and Instruments

#### **Phase II (2005–2008): On-going**

- | Participative elaboration (involving 17 departments) of the Report on Gender Equality appended to the Appropriations Act since 2005.
- | Inclusion of gender equality in the prime minister’s Letter of Guidance for the preparation of the Appropriations Act 2007
- | Fine-tuning of the Poverty Map to include a gender perspective
- | Inclusion of the local-level dimension with the support of targeted ministerial departments
- | Training / awareness-raising for members of parliament and NGOs

### Awareness-Raising and Training: A Guide to Budgetary Reform

- | The first tool for gender budgeting.
- | Drawn up by the Ministry of Finance and Privatisation based on consultations with members of parliament and associated bodies.
- | Aims to equip members of parliament and NGOs for a better discharge of their functions within the budgetary process.
- | Aims to raise awareness about current budgetary reforms which are strongly results-oriented, while also introducing a gender equality perspective into the design, implementation and auditing of the government budget.

#### Awareness-Raising and Training (continued). Human Resource Enhancement

- | Technical training workshops organised in 2005, 2006 and 2007 for 17 different ministerial departments for the preparation of the annual Report on Gender Equality.
- | Goals of the workshops
  - | Bringing participants up to speed on the concepts and analytical tools of gender budgeting.
  - | Establishment of an inventory of fixtures for each individual ministry by carrying out a gender equality impact assessment.
  - | Gender budgeting analysis for each department.

## Docking Points for Gender Budgeting

- Results-oriented budgetary reform introduced in 2002 at the same time as the gender budget. It rests on two pillars:
  - A regulatory framework comprising of three elements (globalisation of appropriations, formalisation by contract and partnerships) designed to create greater budgetary transparency, to open the way for decentralisation and to create real opportunities for partnerships.
  - Integration of the gender dimension in the elaboration of the budget.

## Docking Points for Gender Budgeting (continued)

- Elaboration of performance indicators that take account of the gender dimension.
- These indicators enable the monitoring and evaluation of development projects and programmes.
- Types of Indicators: (from the healthcare sector)
  - Target indicators (improving basic healthcare services).
  - Means indicators (rehabilitation of basic healthcare facilities).
  - Product indicators (number of rehabilitated facilities).
  - Impact indicators (Rate of healthcare coverage).

## The Instruments: The Manual of Gender Budgeting

- An instrument to institutionalise the gender approach in the budgetary process.
- Aims to strengthen the skills and abilities of those in charge of budgetary affairs and planning in each ministerial department in terms of the analysis of the “gender” dimension of the budget.
- Aims to serve as a prescriptive framework for the implementation of the results-oriented budgetary reform, and to identify docking points for the gender equality dimension in the planning and regulation of the budget.

## The Instruments (continued): The Gender Equality Report

- An instrument of education and advocacy aiming to promote and illuminate discussions and dialogue on implemented policy measures and their demographic impact.
- An annual report promoting the development of a culture of evaluation and performance measurement in public policies.

## Ministerial Departments

Starting in 2005, a steady increase (from 4 to 17) in the number of ministerial departments collaborating in the preparation of the annual report on gender equality.

- Inclusion of the local dimension in the targeted ministerial departments through:
- ▮ Strengthening the competencies of management on the central and decentralised level;
  - ▮ Design and regulation of measures to include a gender equality perspective;
  - ▮ Development of gender equality indicators;
  - ▮ A sharper focus on gathering gender-related data by information systems.

## Consolidating Political Dialogue and the Collaboration of Civil Society

### Political Dialogue

- ▮ Official presentation of the Report on Gender Equality with the Appropriations Act to parliament.
- ▮ Parliamentary debate and questions from the floor as an indicator of interest
- ▮ Integration of the gender equality perspective in the National Initiative for Human Development (INDH).

### Collaboration of Civil Society

- ▮ Women's associations running gender budgeting initiatives at the local level: training and awareness-raising of local members of parliament and local women's groups with the aim of integrating a gender perspective in municipal budgets.
- ▮ Mobilisation of women's groups for the implementation of the new Family Code – advocacy to strengthen the competencies of family courts; factoring the “care” economy into the assessment of women's role in the household...

## Examples of Applications

- ▮ Broadening the outreach of education:

Indicators	1999/2000	2002/2003	2004/2005
Percentage of children aged 6 – 11 in full time education	79.1%	92.1%	93%
Percentage of little girls in full time education in the rural milieus	66.1%	82.1%	84.3%

- ▮ Example of the Programme for Bulk Supply of Drinking Water to Rural Populations (PAGER)

#### Rate of access to drinking water in rural milieus

2001	2005	2007
48%	70%	100%

- ▮ Positive impacts on the rural population, especially for women: reduction of the time spent fetching water from 50% to 90%



- | Extending collaboration on the Gender Equality Report to cover all ministerial departments (focal points)
- | Strengthening the role played by NGOs and members of parliament on the national and local level (increasing competencies, networking)
- | Exchange of experience on the international level with a view to acquiring best practices and collaborating on the fine-tuning of instruments (statistics, indicators, documentation, processes, institutions)
- | Institutionalisation of training, research and communication.

## Tindara Addabbo<sup>1</sup>, Professor University of Modena and Reggio Emilia

### Working Group 2: Practically tested approaches and concrete advantages of gender budgeting for men and women in differing everyday situations – increasing the acceptance of equality

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This presentation focuses on practically tested approaches to gender budgeting carried out in Italy. Though the experiences refer to a specific country and to sub national level, the difficulties arisen and the awareness acquired in the process will be discussed to show how them can improve the acceptance of equality and the very efficacy of gender budgeting.

The debate on gender budgeting in Italy with regards to public administration started in 2000. In September 2000 the National Department for Equal Opportunities and the Equal Opportunities Committee with the academic experts – Francesca Bettio, Annalisa Rosselli and Sara Cabibbo – organized an international public conference in Rome where the experiences carried out in different countries have been presented and discussed by an audience that saw civil servants, government officials, academic experts, representatives of institutions and young researchers.<sup>2</sup> This and other meetings spread the interest in gender auditing and the developing of networks for its implementation at local levels. Since 2000 there have been different applications of gender auditing that, though used different theoretical approaches, shared the focus on local institutions. An attempt of a coordinated application to the gender auditing of public policies cofunded under the European Social Fund programme at district level can be found in the Department of Rights and Equal Opportunities of Italian Government – ISFOL-Unità Pari Opportunità project that I will refer to during this presentation.

I will start by making reference to different experiments carried out on a local basis. Local experiences have been carried out at different levels (regions, districts, municipalities) by using different approaches.<sup>3</sup> The first gender budgeting initiative at municipal level has been carried out by Sestri Levante under Province of Genoa support in year 2001. I will start by making reference to different experiments carried out on a local basis. Local experiences have been carried out at different levels (regions, districts, municipalities) by Marche, and in 2006 by Piemonte and Liguria. At district level Modena started in an experimental way in year 2002 extending the experiment in a wider way afterwards. Other districts have applied gender auditing to their budgets (amongst them Genoa, Siena, Bologna) and, as Badalassi's presentation in this conference stresses the experiences have been mainly located in the Centre North of Italy. The South of Italy (where also gender gaps in employment are higher at women's disadvantage) is uncovered by gender auditing of public budgets. A significant part of the experiences on gender budgeting has been possible thank to European Union fundings.

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2 With regards to young researchers' participation a good practice has been the provision of scholarships to participate to the conference.

3 On the different experiences at local level refer to Department of Rights and Equal Opportunities – Italy (2007).

The experiences focus on a specific context that it is analysed in depth by using the available data. Their efficacy is higher when they succeed in making the community and women associations part of the process. Inside government or mixed types carried out at local level could provide more easily necessary data for evaluation and implementation changes in policy design and in the machinery to allow evaluation. The experiences have often been promoted by the Equal Opportunity Department in the institutions involved and the results often lead to strengthen their role inside the local government providing arguments for greater equity and efficiency (the latter being an argument more appealing to the local government especially when resources are scarce and budget constraint is binding) in the allocation of public resources and increasing the awareness on how public policies is not gender neutral amongst administrators directly or indirectly involved in the process. This was crucial to extend gender evaluation to the whole public budget. When the experience involved the civil society one can see that its role in the determination of spending priorities has been significantly increased.

### Drawbacks

- Lack of coordination could lead to repeat the same kind of experiments without profiting from experiments that have been already carried out in other contexts.
- Survey data may not always be available at municipal or district level and therefore microeconomic models or statistical analyses that are useful in order to perform policy evaluation cannot be fully implemented.
- Inside Governments are exposed to change in government (as at national level) this can prevent medium term evaluation of change in policies and the very gender budgeting continuity.<sup>4</sup>
- Risk of not being taken into account by the whole administration if confined in one sector.

### Overcoming the limits

- **Extend involvements to more than one sector** (most of the time as Gita Sen (2000) stresses difficulties arise in making also ministries of finance part of gender budgeting projects). The experiments carried out in Italy have not only involved departments responsible for social expenditures (whose gender impact has been widely tested and acknowledged by the literature) but did expand to sectors that have more rarely been interested by gender budgeting (like transports) and involved different institutions. Department of Rights and Equal Opportunities – Italy (2007) survey of local experiences shows the involvement of different institutions at local level and this can significantly increase the acceptance of gender budgeting.
- **Extend the experiment to other levels:** experiments carried out on a specific sectors have been spread to other sectors of the same institution or to other government levels, for instance experiments at district level acted as a first mover in a wider implementa-

<sup>4</sup> However medium term evaluation of the impact of public policies is needed since: 'to gain of the full value added of gender budgeting, it is necessary to place it in a medium term context because so many of the measure to reduce gender inequalities bear fruit over the medium term and thus any short term analysis is likely to understate the value of these measures. For example, efforts to improve girls' education would reduce fertility but would have a significant effect over a period of time that extends through a woman's child bearing years'. (Stotsky, 2006a,p.17).

tion of gender budgeting at sub-provincial level involving municipalities in the district<sup>5</sup> or experiment at regional level that have involved also the district and municipality level in an experimental phase leads, in some cases, to its implementation at sub regional level.<sup>6</sup> These are examples also of the importance of sharing with the whole administration and with other public governments the idea that gender equality management of public finances leads also to gains in efficiency as a tool of modern administrative dealings increasing its acceptance.

- I Adapt the machinery** to provide on a standard basis information and coordination necessary to reach integration. Experiments carried out at local level have often shown how to assess the gender impact of public policies, analyses should be performed across more than one department or cost unit and this requires communication between different sectors of the same institution and may require to establish a special unit that can ease the flow of data and budgets informations amongst different departments.
- I Involve civil servants and provide training** on gender budgeting tools. In many cases gender budgeting has been performed by external experts, however in order to make the structure ready to continue the exercise it is necessary to train civil servants and try to involve them actively in the analysis by sharing the tools and getting accustomed to each other languages and knowledge.
- I Integrate gender budgeting into the standard Budget Process** (ultimately this could be a target to be reached, see on this also Stotsky, 2006a)
- I Involve civil society.** Inside government experiences of gender auditing suffer from the risk that changes in government coalition or in gender sensitiveness could prevent continuity to gender budgeting, the involvement of civil society and its attention to gender budgeting results and implication for the allocation of public spending and policies design can reduce this risk. In order to achieve this greater involvement however it is necessary to address the problem of communication – negative experience on the difficulties of getting civil society groups to know about gender budgeting results are referred to by Sharp and Broomhill (2002).<sup>7</sup>

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5 This took place for the Province of Genoa that in year 2001 promoted a gender budget project in the Municipality of Sestri Levante, the success of this experimental project at municipal level induced the province administration to carry out other projects at different levels including participation to European Interreg project GenderAlp! The attempt of dissemination of gender budget practice to subprovincial level can be found also for the districts of Modena and Bologna (the dissemination of gender budgeting at sub provincial level took place after gender budget techniques have been implemented at district level).

6 This was for instance the case for the District of Modena that has been directly involved in Regione Emilia Romagna experiment in year 2002 and afterwards carried out a wider implementation at district level. In the case of the district of Modena a positive role has been played by the interest shown by the Equal Opportunity Assessor – Morena Diazzi – who as soon as the experimental phase was completed promoted a new wider project at district level and involved different institutions and the machinery in it. Also other districts and municipalities not directly involved in the first phase of the Region Emilia Romagna project have been stimulated in implementing gender budget at their local level by the dissemination of Region Emilia Romagna gender budget results.

7 In their analysis on the Australian experience: 'The published results of the exercises were presented to women in the community largely as a communication exercise, or report card, as to what the government has achieved. However, because they were published in the form of a budget paper, women in the community did not widely engage with this information in public debates.' Sharp and Broomhill (2002, p.32).

- Provinces and municipalities network to spread gender budgeting and good practices promoting equal opportunities <http://www.genderbudget.it/><sup>8</sup>
- Participation to European projects on gender budgeting like the network GenderAlp! <http://www.genderalp.com/home.php3>.<sup>9</sup>

### ISFOL-DPO gender auditing on ESF programme at district level

I will now concentrate on the latter experiment that has been recently concluded by ISFOL-DPO on gender auditing of public policies under the European Social Fund co-financed programme. Since it focuses on training and its impact on the employment probability this project is particularly fit for Italy given the differences in the macro indicators shown at national level (activity, employment and unemployment rates by gender clearly show the distance from EU-27 average level of activities and the gender gap, a finer analysis on the quality of work shows a higher incidence for employed women of non standard employment, wage gap and the existence of a glass ceiling effect).<sup>10</sup>

*‘Finally, it is interesting to remark the experience coordinated at national level by Isfol. During the programming period 2000 – 2006 and according to the agreement with the Dipartimento per i Diritti e le Pari Opportunità (Department for Rights and Equal Opportunities of the Italian Government) for the implementation of national System Actions, the Research Institute Isfol has developed an evaluation model useful to give evidence to the different effects (impacts) of public policies on men and women according their conditions (for example: age, marital status, education/degrees, parenthood or presence of other non self-sufficient people, etc.).*

*The ambit of public policies concerned by the above mentioned model is that of policies co-financed by the ESF, that is to say employment, vocational training and, in general, development of human resources policies. Under the national System Actions, the Institute has also started up the in-depth study *Impiego delle risorse in chiave di genere nella programmazione FSE (Use of resources according a gender perspective in the ESF programming)* with the objective of “developing hypothesis and models of budgeting which, considering the expense headings and single items of public policies regarding vocational training and employment, mostly co-financed by the financial resources of ESF, will take into account the impacts and spin-offs that public expense resolutions have on the two genders”.*

*The in-depth study has been designed starting from 2003, the year of the European Parliament Resolution on Gender Budgeting and 3 years after the Conference “Gender Auditing dei Bilanci Pubblici” (Gender Auditing of Public Statements) organised in Italy by the Department of Equal Opportunities and the National Commission for Equality and Equal Opportunities.*

<sup>8</sup> See Department of Rights and Equal Opportunities – Italy (2007) and Badalassi on this experience.

<sup>9</sup> See Department of Rights and Equal Opportunities - Italy (2007), Badalassi’s presentation to this conference and GenderAlp! Web site for a wider account of this experience.

<sup>10</sup> According to Labour Survey data employment rates in year 2005 for women aged 15 to 64 was 45.3% in Italy and 56% in EU-27, whereas male employment rates were 69.9% in Italy and 70.8% in EU-27. Women’s unemployment rate in year 2005 was 10.1% in Italy (ranging from 19.7% in the South of Italy to 5.9% in the North) and 9.7% in EU-27, whereas male unemployment rate was 6.2% in Italy and 7.9% in EU-27. Participation rates in year 2005 for women aged 15 to 64 range from 37.5% in the South of Italy to 58.6% in the North.

*Because of the national level of the theme development, in the research group there have been involved the local realities which were active, even though with different approaches and different levels of applications. In fact, Isfol signed a protocol of agreement with the Provinces of Genova, Modena and Siena that outlined the tasks and responsibilities of each partner. The analysis has been centred on the years 2001/2002 to be able to detect effects/impacts at distance of the interventions while the typologies of action considered have been those having a direct effect on people.'*

*Department of Rights and Equal Opportunities – Italy (2007), p.3.*

The districts involved in the project (Genoa, Modena and Siena) are characterized by a different employment situation (with Siena and Modena showing higher than on average female employment rates while in Genoa male and female employment and participation rates are lower than at national level) still presenting a significant gender gap in the access to employment and are characterized by a high degree of gender sensitiveness in public budgets analyses shown by their experiences in gender budgeting projects.

Starting from the analysis of the potential beneficiaries of different ESF programmes this research has created a system of indicators that can be used at local level in order to carry out a gender based analysis of the impact of public expenditure on this area. The system of indicators (base variables – like potential beneficiaries by their individual characteristics, labour market, human capital, work life balance and demographics, income) has been built aiming at providing public institutions the tools to get an engendered idea of the local context fit for policy evaluation. By taking into account the available sources the research has then provided a subset of indicators that can be made available by using sample surveys, census data and administrative sources. Having completed the process from an ideal to an available system of indicators this experience can be extended to other contexts allowing comparative analyses but also can be used to improve the system of available indicators and develop agreements between institutions and research centres aiming at providing a consistent wider system of indicators for gender sensitive analyses at local level. The experience has therefore been successful in sharing the same tools to perform the evaluation of public ESF cofinanced expenditure in training and in highlighting the differences at local level also allowing for comparative analysis.

Provinces Financial Programming Documents Analysis and microeconomic analyses of individual data – surveys and administrative sources – have been used to perform a gender evaluation of the policies in the different areas. These analyses shown that with respect to the areas where available microdata allowed for the application of the appropriate microeconomic techniques that made it possible to evaluate the net impact of public policies in European Social Funds co-financed programmes, there was a positive net impact on women's employment probability – measured at different periods after training courses have been completed – but not on women's access to better quality jobs. The intention is now to proceed towards a wider application to other sectors and at national level.

### Are there different strategies for differing groups of persons or partners in the implementation process?

Experiments carried out in Italy – like under Region Emilia Romagna first project on the implementation of an analysis of the Regional Economic/ Financial Programming Document – show that an interdisciplinary group of experts can lead to a more comprehensive and innovative approach to gender budgeting.

On this regard the composition of the research group that analysed Modena municipality budget shows the **need of experts from different disciplines**: experts in public budgets, but also microeconometricians, sociologists, historians, public economists and labour economists (to understand the different impact of public policy designs by gender). For instance analysis of the historical archives and interviews have been used by experts in local history to show the role played by women's associations in the birth of Modena kindergartens, whose role in sustaining women's labour supply and the capability of caring has been analysed also by means of microeconomic models by labour economists. This leads to reveal the indirect gender effect of this important share of the expenditures side of the municipal budget that experts in public budgets have then detected and analysed with respect to the whole expenditure side of the budget. The gender impact of a service devoted to families in need (Centro per le famiglie) has been shown by a sociologist that used in depth interviews to civil servants and beneficiaries of the service together with observation of the service development – from its design to current implementation.

During the experiences carried out at local level different approaches to gender budgeting have been used, during the project carried out with reference to Regione Emilia Romagna gender auditing using Sen and Nussbaum's capability approach has been experimented leading to a methodological analysis (Addabbo, Lanzi and Picchio, 2004) and to its further application to other local contexts (like District of Modena, District of Bologna). Here I would like to provide a few insights on the change in methodology occurred by taking into account some results at municipality level (for a wider analysis refer to Addabbo, Lanzi and Picchio, 2004). By applying this approach one can make visible how the Municipality acts in a network of individuals and institutions to produce well being. The local government is nearer to the definition of the local standard of living than the other institutions acting at a local level, and this becomes quite clear when we tried to analyse how different sectors can affect each capability. The list of capabilities here endorsed has been constructed pragmatically in Addabbo, Lanzi and Picchio (2004), by crossing the capabilities relevant to defining an extended standard of living at local level with the functions and sectors derived from auditing municipal budgets. Consistently with Robeyns' (2003), interpretation of Sen's approach, however, we would advise that the local government should undertake together with the other institutions and associations acting at local level a process leading to the definition of a list of capabilities to endorse and to confront with in allocating funds and in the design of public policies.

## Modena Municipality types of expenditure and functionings Functionings Types of expenditures

Be trained and educated

- | Public Education
- | Culture and policies towards young people

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Live in adequate healthy and safe spaces

- | Urban planning, environment, urban building
- | Public constructions and urban structures
- | Planning and environmental services,
- | Development and economic services
- | Housing

Physical mobility

- | Urban planning, transport, mobility

Feel safe

- | Municipal Police Service, Economic Development Department

Live and healthy life

- | Health and social services, pharmacy, sport

Capability of caring (for oneself and others)

- | Education, health and social services

Recreation and leisure

- | Culture, youth-oriented policies, sport,
- | Development and economic services

Aesthetic perception

- | Culture, youth-oriented policies, environment

Source: Tab.6 in Addabbo, Lanzi and Picchio (2004).

In order to provide an example on how the gender auditing-in the capability approach methodology has been applied to public budgets I will refer to the analysis more extensively carried out in Addabbo, Lanzi and Picchio (2004) of the role of the local government in sustaining the capability of caring for oneself and others which is crucial for a well-being seen in a gender perspective. In particular, on the capability of caring for children under age 3. The gender relevance of this capability is shown both by the major role played by women in providing child care both paid and unpaid, and by the sensitiveness of women's labour supply to the presence of young children.

In assessing the impact of local government policy on caring as an individual capability, the first question we tried to answer is how the municipality can contribute to its development and maintenance. In answering to this question the whole network of flows



from different institutions and individuals can be reconstructed:

‘We can observe transfers from the Region Emilia Romagna to the Municipality targeted on the provision of child-care services, but also transfers coming from other city institutions. The Municipality provides the service to the families who pay fees according to means testing, the fees collected covering only part of the cost of the service provided. By supplying this service the municipality also promotes parent participation and social inclusion of otherwise isolated families. Other private (profit and non-profit) institutions that provide child-care services act under an agreement with the Municipality and must comply with criteria fixed by the municipality with regard to the quality of the service.’ (Addabbo, Lanzi and Picchio, 2004, p.31).

The Public education department of the municipality analysed plays an important role, both directly (by providing child-care services) and indirectly (by encouraging the provision of services by private firms or by devising particular policies to help children and parents). Also the department of Social and health services affects the caring capabilities by financing the Centre for families and by promoting the policy ‘**assegno di genitorialità**’ that provides (if means testing is satisfied) a subsidy to families. The subsidy is given when both parents are in the labour force and one of them interrupts his/her employment to care for an under-1-year-old child who does not attend public kindergarten. A simulation analysis on the design of the latter proved that by taking into account the gender division of total (paid and unpaid) labour and gender wage differentials one can detect a discouragement effect on mother’s labour supply,<sup>11</sup> a reduction in the probability that fathers develop a capability of caring<sup>12</sup> and a reduction in the probability that the child will enter a public child care service later (especially if the mother decides to stay out of the labour market, given the existing criteria that make it easier for double-earner families to have access for their children to the public kindergarten) and reduces the probability that parents may benefit from social inclusion and educational services that, in Modena, as empirical analyses and interviews have shown, are connected with attendance in public child care services. The simulation takes also into account different outcomes connected to different type of paid work positions.

Changes in the design of the parental leave<sup>13</sup> and monitoring of the parents’ employment condition and of the services benefited from the child afterwards have been suggested as an outcome of the gender assessment of the policy. By applying the gender auditing – capability approach, the role played by local authorities in enhancing well-being (in an extended human development sense) can be shown. This can also increase the acceptance of this methodology for the general evaluation of the building of well-being at the local level, including the impact of public policies on it and increase the interest of its application to the entire administration as well as civil society’s involvement.

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- 11 By taking into account also the relatively low income level of the families eligible for this policy the labour supply discouragement can result in an increase of the risk of experiencing poverty spells.
- 12 This is also in contrast on efficiency grounds with the very aim of the policy itself, at least as stated in its title (parental subsidy).
- 13 A subsidy proportional to parents’ individual earnings (given the current wage differentials) might be preferable to encourage fathers to take the leave. A subsidy to be paid to part-time worker parents in connection with the supply of part – time child care services may reduce the discouragement effect and the negative effect on child care provision.

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Tindara Addabbo<sup>1</sup>

**Dr. Monika Ksieniewicz, Coordinator for Women,  
Family and Combating Discrimination.  
Ministry for Labor and Social Policy, Poland**

**Working Group 2: Summary of “Gdansk Gender Budget Analysis”**

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The Network of East-West Women has been working on three projects using gender budget analysis. One of the projects: “Gdansk Gender Budget Analysis” was implemented locally in 2005 and two other projects which are still being implemented (“EU Gender Watch” and „Gender Budgeting as an Instrument for Managing Scientific Organizations to Promote Equal Opportunities for Women and Men – With the Example of Universities“) have a broader dimension. NEWW is a coordinator of the two of above mentioned projects.<sup>1</sup>

The analysis was undertaken in collaboration with experts from Gdansk University (from the Department of Economics) and with a cooperation of Gdansk City Hall. The analysis aimed at presenting the tasks and actions that can be taken by the authorities at the local level in order to improve the equal opportunities in one particular city, namely Gdansk. The analysis was interdisciplinary and multifaceted. So far most known analyses have been legal or economical exclusively. Gdansk analysis made reference not only to law, economy, but also to psychological and social issues.

The main objective of the analysis was to offer solutions for the local government of Gdańsk to make it aware of gender specifics of some problems and to enable them to take actions aimed at achieving equal opportunities for inhabitants of Gdansk. The analysis can also be used by people who want to work for women’s rights in their own cities. For them Gdańsk analysis can serve as an example. The Gdansk analysis presented also solutions adopted by cities in other countries.

One of the aims of the project was to enable the stakeholders including City Hall officials to understand the importance of gender as a basic social category. Hence the analysis had to begin with explaining the basic terms and assumptions underlying the work undertaken by the researchers. NEWW wanted to make sure that the officials understood that as women and men we tend to have different needs and all sorts of economic, political and social decisions taken by the government influence our situation in a different way. It has been noticed in many countries that the same decisions can lead to widening of the inequality between women and men if they are made without gender sensitivity. It happens because gender is an important factor for one’s work, income and lifestyle. To consciously accept the gender perspective in economic planning helps one to understand how politics shapes the situation of both women and men.

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<sup>1</sup> The project using gender budgeting to promote equal opportunities at universities is coordinated by Frauenacademie from Munich.

The analysis of Gdansk budget from a gender perspective aimed at presenting the growing importance of local communities and their contribution to creating and sustaining democracy. It took a look at the objectives of local budgets. According to the analysis it seems that local policy is more efficient at identifying needs of a local population.

The analysis discusses in detail the situation of women and men in Gdańsk including demographic structure, education, health and local labor market. It points to basic conclusions pertaining to the quality of life of the population of Gdańsk. The analysis was meant to define the possibilities of local authorities to fulfill their basic task – meet the needs of the city population including women. Special stress was put in the analysis on the situation of unemployed, older women.

Materials of the Statistical Bureau in Gdańsk and web pages of the City Hall were used as sources of data. The researchers were assisted by the National Health Fund and Police Department in Gdańsk as well as Powiat and Voivodeship Departments of Labor (Powiatowy i Wojewódzki Urząd Pracy). Thanks to their help it was possible to include data pertaining to health prophylaxis, crime and punitive measures. The analysis may be viewed as a starting point for a discussion about local issues and ways to deal with them from gender perspective.

More info: [www.neww.org.pl](http://www.neww.org.pl)

## Anna-Marie Sandquist, Desk Officer Ministry of Integration and Gender Equality, Sweden

### Working Group 3: Greater transparency and justice for all – without bureaucracy

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#### **Gender budgeting increasing bureaucracy?**

- | Requiring unnecessarily cost-intensive data and preventing smooth administrative efficiency?
- | A risk that needs to be continuously addressed by focusing on gender budgeting as a means for improving programmes and services,
- | thereby prioritizing policy areas where the gender/gender equality perspective is relevant.

#### **Gender budgeting as a means to fulfil the objectives of economic management**

Objectives in Sweden:

- | To promote good control over Government's finances,
- | resource allocation in accordance with political priorities,
- | a high level of productivity
- | and efficiency in the use of central government resources.

#### **Gender budgeting as a means to fulfil the objectives of economic management**

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#### **Economic Management in accordance with the objectives?**

Gender Equality Analysis of Labour Market Programmes (The Swedish Government Offices 2004)

- | **Resources:** Men overrepresented in programmes with high-per capita costs, women in programmes with low per-capita costs.
- | **Results:** Men overrepresented in the most effective labour market programs (leading to permanent jobs). Women overrepresented in less effective, preparatory, measures.

#### **Measures taken as a result of the gender equality analysis**

- | Engendering the objectives of labour market policy
- | Starting a review to achieve:
  - | a fairer allocation of resources
  - | better-quality courses that to a greater extent lead to permanent jobs also for women
  - | In 2007 the national Labour Market Board adopted an action plan for gender mainstreaming (incl. gender budgeting) and is planning major training programmes for its staff

**How to spread the message of gender budgeting as a means for good governance?**

- | Continuously show evidence:
  - | regular follow-ups of programmes and services
  - | studies in the administration
  - | research in science of management, administration and economics
- | Point to national objectives as well as international obligations
- | Where there is an opportunity, offer to help engendering!

**How to find alliances with administrative modernizers and managers?**

A must, since political demand is a prerequisite, but not enough.

- | Packaging the message after the target group:
  - | showing the benefits in relation to existing objectives (and make sure you have the facts)
  - | adapting to mainstream terminology (targeted budgeting?)
- | “Nicht mehr Geld, sondern Geld für andere Dinge”
- | Taking demands and debates in the parliament and media ad notam
- | Using other processes of change to come forward with gender equality issues (the Lisbon agenda as an example) and gender budgeting as a tool (for example when budgetary systems are under change).

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**More on how to go about: The process of gender budgeting**

Engendering regular decision-making processes!

- | Watch out for creating separate processes – instead improving existing methods and routines.
- | Offer to help get it right from the beginning, when changing or starting new main-stream processes
- | Engender other perspectives. Regardless of age, handicap or ethnic background, people are either women or men, boys or girls, which always has to be taken into account.
- | Prioritize the policy areas that are really relevant from a gender equality perspective.
- | Get a plan! Take into account that gender budgeting means long term change that needs a systematic approach (at the same time allowing flexibility) and has to be continuously requested by the political management.

### **Tasks for all "actors normally involved"**

#### **| At national level:**

Top level politicians and directors giving the mandate – and continuously demanding results, i.e. decision-making material of high quality.

#### **| At EU-level:**

The Commission doing gender impact analyses in accordance with the Road-Map – and member states requiring that when it has not been done.

Eurostat as a driving force in developing statistics disaggregated by sex.

### **Tasks for Gender Equality Focal Points**

#### **| At national level:**

- | Suggest appropriate steering mechanisms and follow-up.
- | Make sure the methods, training and coaching needed is in place.

#### **| European Gender Institute:**

as transmitter of knowledge, best practice and useful experience.

# IV.

## Day 2

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### Alain Kurkdjian, Assistant of the head of the Office Department of Women's Rights and Equality (SDFE), France

#### The French Experience of Gender Mainstreaming of the Budget (Gender Budgeting)\*

In 2000 France embarked on a course of integrating gender mainstreaming within the budgetary process which gave rise to the so-called “jaune budgétaire” or yellow appendix to the budget law. These moves were given a new impetus with the implementation of the Charter for Gender Equality in 2004 and the LOLF (the constitutional bylaw on budget acts) in 2006. New developments in the field of the budget should serve to strengthen gender mainstreaming like the “Document on Cross-cutting Policy” (DPT) programmed for the 2009 budget with an intermediary stage in 2008 involving a “DPT pilot launch”.

■ A first step towards introducing gender mainstreaming into the budget was the drawing up of the “jaune budgétaire”, the yellow appendix to the budget law which documents the financial efforts of the state to promote women's rights and gender equality.

In 2000 French MPs requested the government to present, when preparing the draft version of the budget act, an account of its endeavours to promote women's rights and gender equality. This is how the “yellow appendix to the budget law” on women's rights and gender equality came into being.

An information channel for the parliament, this appendix to the budget law also gives the government the opportunity to showcase the results of its policy measures, to measure their rate of progress and to address any shortcomings through corresponding adjustments to the budget. Each ministerial department must identify and list the concerted efforts it has made to promote equality between women and men and to raise awareness of gender equality.

Moreover, each department is asked to explain and clarify the approach it has adopted to promote gender equality, and to present the indicators which it considers most relevant to the issue in its own particular area of jurisdiction.

■ Higher Visibility thanks to the Charter for Gender Equality

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\* original text in French



In 2003 the government gave a new impetus to the implementation of gender mainstreaming in France as enshrined in the Beijing Programme of Action. A wide number of consultations have been held to this end with actors involved in promoting equality between women and men on both the local and the national level. This work culminated on 8 March 2004 in the official presentation to the prime minister of the Charter for Gender Equality which might be said to be the agenda and “roadmap” of the hundred or so actors in public and private life who have subscribed to it.

In this reference document, along with the ministries, representatives of territorial authorities, social partners, chambers of commerce, and private associations have defined proposals for the activities they are committed to realise over a three year period to build a more egalitarian society. These activities are grouped around five main areas:

- Political and social parity and women’s access to positions of responsibility,
- Professional equality,
- Equality of rights and dignity,
- Reconciliation of working and family life,
- European and international solidarity.

Agreement was reached between the actors of the Charter, and, crucially, between the various ministerial departments, that an annual progress report on the implementation of the Charter should be presented on the 8 March in time to mark International Women’s Day. Three years after the launch of the Charter for Gender Equality, the results achieved are positive and reflect a growing awareness of the issues at stake in gender equality from a democratic, social and economic point of view. The assessment drawn up for the 8 March 2007 shows that 75% of the commitments by relevant ministerial departments have been successfully realised.

Thus the yellow appendix to the budget law is now enriched by the assessment of the initiatives realised within the framework of the Charter for Gender Equality.

The Charter is a vital stage in realising gender budgeting precisely because it is founded on a common analysis of policy-making priorities for gender equality across the whole spectrum of public policy. This analysis enables us to identify:

- Policy perspectives and the kind of policies to be pursued,
- Possible convergence points of the measures from the projects of different ministries.

The Charter has thus created a dynamic and forward-looking approach which gives us the opportunity of adding a new dimension to government policy-making, of setting common objectives for the various public policy sectors concerned, and of gaining a better understanding, through the various policy-making projects that have already taken shape, of the budgetary instruments that can be used to promote gender equality.

This collective exercise has allowed us to consolidate forces, and to start on the preparation of a regulatory format for the budget that in future will enable the integration of the gender equality dimension in each of the programmes prescribed in budgetary law.

- Setting up goal-based programming for gender equality policy-making

The Constitutional bylaw of 1st August 2001 requires that, starting in 2006, the budgetary laws presented each year to the parliament shall be structured in budgetary programmes which set goals and target results for each of the public policy plans the government intends to pursue.

The main purpose of this reform is to increase the effectiveness of public authority policies, to enhance transparency, to give clear definition to the strategic choices made by the government, and to underscore the cohesion of the various ministerial programmes within the framework of these policy objectives.

To do this, the appropriations made by the budget acts are grouped by missions coming under one or more departments in one or more ministries. A mission covers a set of programmes designed to contribute to a defined public policy. It is within this framework that a programme called “Gender Equality” (Programme 137) has been included in the “Solidarity and Integration” mission.

This reform is seen as a major opportunity to give clarity to government action with regard to the budget, and accordingly a two-phase process has been planned:

1. Drawing up a specific programme entitled “Gender Equality” which presents the budget managed directly by the Minister for Equality;
2. Establishing a document which lists all the appropriations made by various ministerial departments for gender equality measures together with the orientations of such programmes to the objectives of the “Gender Equality” programme.

### The Structure of the “Gender Equality” Programme

This programme signals the central role played by gender equality policy in the public policy-making for which the government is responsible. It is structured in four measures which take up the themes of the 2004 Charter:

Measure 1: “Access for women to positions of responsibility and decision-making”

Measure 2: “Professional equality”

Measure 3: “Equality in law and dignity”

Measure 4: “Reconciliation of working and family life”.

It also contains a fifth measure entitled “Programmatic Support” which covers the human and material resources needed for implementation. It sets five formal objectives which are accompanied by seven indicators.

#### ■ Outlook on the Future: “The Paper on Cross-cutting Policy”

Firstly, the present situation needs to be analysed. The yellow appendix to the budget laws lists the measures of the ministerial departments without linking up such measures – whose costs are not determined – with prioritised objectives like those given in the Charter for Gender Equality and the programme of the Constitutional bylaw on budget acts. This makes the yellow appendix unsuitable for use as a reference document for decision-makers in public policy and the parliament.

Besides this, certain policies mentioned in the yellow appendix do not figure in the Charter for Gender Equality and vice versa. We even have to see whether certain poli-

cies not mentioned in either document are not being implemented and financed. In any case, the programme contained in the Constitutional bylaw is limited to financing the measures put forward by the Department of Women's Rights and Equality (SDFE), with no account taken of the measures of other ministerial departments – in other words it fails to consider government action as a whole.

The second phase of implementation of the Constitutional bylaw of 1<sup>st</sup> August 2001 should accordingly aid in giving greater visibility to the measures for gender equality included in the budgets of the whole range of ministerial departments. Thus, the “Gender Equality” programme could serve as a foundation for a future “Paper on Cross-cutting Policy Tools” under the leadership of the Minister responsible for Gender Equality and, crucially, of the head of the “Gender Equality” programme.

This “Document on Cross-cutting Policy” appended to the budgetary law project will present the inter-ministerial dimension of such policy-making in terms of gender equality and its transposition into the budget by grouping together the programmatic measures for gender equality and the common objectives of such measures contributing to the ends of cross-cutting policy.

In marked contrast to the “yellow appendix to the budget law” which was based on voluntary participation, the “Document on Cross-cutting Policy” is mandatory. It identifies all the measures of other programmes contributing to its objectives as well as the modes of participation of those in charge of the relevant programmes. This instrument is managed by an inter-ministerial committee chaired by the prime minister.

The declared objectives and their associated indicators are binding on each and every public institution and all the executive bodies under their jurisdiction. In this manner solidarity between institutions shall be created, predicated on an on-going monitoring that will enable necessary adjustments or corrections to be made. As has already been underlined, such a monitoring process depends on the availability of a statistical instrument and an efficient information system based on a clear set of references.

However, implementation of gender quality policies is not the sole province of the ministries; it depends in equal measure on action taken by non-ministerial institutions, the greater part of which are already playing a consultative role, especially in terms of the Charter for Gender Equality. Even if it takes account of the whole of government appropriations, the Document on Cross-cutting Policy must focus its measures within its own institutional and budgetary framework (social welfare bodies, territorial communities, enterprises, industry associations etc.) without neglecting the involvement of the European Commission in terms of the new regulations of the European Structural Funds. This is what we hope to be our response to the challenge of establishing “Gender Budgeting” on an institutional basis.

It is such a co-ordinated global approach that will enable us to measure the impact of gender equality policy-making, and its key objective – that of engendering a sustainable change of attitudes. In the course of this long collective process, France should have at its disposal a budgetary instrument adapted to the implementation of gender equality across the whole spectrum of public policy.

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**State Treasury Department**  
**Ministry of Finance of the Republic of Lithuania**

**Strategic Planning and Budget Reform, Horizontal Issue of Gender  
Problem: Lithuanian Experience**

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Equal opportunities issues and the search for/ensuring of the resources required for tackling these problems are quite popular topics for discussion of the agenda of appropriate forums and conferences. The most often conclusion from discussions – insufficient financing, lack of funds. However, are separate cash injections into one or the other equal opportunities measure the sole, most rational possibility for problem solution? To my mind, no. It is beyond any doubt that it is important that equal opportunities issues are perceived at strategic level, but it is also not less important that they are associated and integrated with the existing budgetary system, that is to say – they are to acquire the character of horizontal problem solution. I would like to analyse the problem by referring to reforms pursued in Lithuania and to survey certain experience gained by Lithuania in this area.

In order to better understand the applied problem solution logic and situation in our country – in the beginning I am going to survey in general terms budget reforms pursued and on-going in Lithuania, firstly – the strategic planning system under development. Further – the relation of the National Programme on Equal Opportunities for Women and Men for 2005–2009 to budget processes.

### Strategic Planning and Budget Reform

Active implementation of the current budget process reforms in Lithuania has been started since 2000 and has gained its accelerated pace during the pre-accession period. Several essential features of the budget reform are the following: combining/consolidation of non-budgetary allocations in the State budget, transparency enhancement of budget processes and procedures, responsibilities and legal issues of appropriation managers (money spenders), etc. However, in the context of analysis of equal opportunities problem, I think two novelties are important: the first, a clear separation of the State budget approval process by procedures and contents. The Parliament (the Seimas of the Republic of Lithuania), as the legislative power, approves the State budget by appropriate amounts for appropriation managers, as it is prescribed by the Constitution of the Republic of Lithuania, while the executive power – the Government approves strategic activity plans of appropriation managers, the integral part whereof is the programmes implemented, that are directly linked to the Government priorities.

The second novelty is the establishment of the strategic planning system itself, as an integral part of the budget process. This system is shaped following the provision that in order to successfully realise any strategy it is necessary to ensure its financing. Certain coordination of strategies should also be ensured.

On the other hand, in order to attain budget transparency, it is necessary to take into account the initiative and possibilities of budgetary institutions. The system under development aims at consolidation of these statements.

Hence, I would like to remind you several statements that would need no additional proof.

The first statement – life goes in circle. It is also not an exception in case of budgeting. The budget year starts on 1 January and ends on 31 December, thus, it is a cycle. In case of strategies, the horizon of the cycle may be longer.

The second statement – a man's needs as well as those of the state always exceed available possibilities/resources. In case of an individual person the size of earnings, and in case of budget formation revenue, the volume of which is determined by economic situation and tax/ fiscal policy, is a limiting factor in meeting demand. Thus, limited resources unable us to bestride everything at once, to meet all our needs, therefore, the need arises for priorities, as well as for programmes/scenario on how to pursue them.

These two statements make the foundation on which the construction of the State Strategic Planning building has started. On one hand, the procedures related to drafting of strategic activity plans and implementation programmes are integrated into the traditional budgeting cycle. The Strategic Planning System broadens the planning horizon for a longer cycle than a year. On the other hand, the strategies selected may be implemented depending on available relevant means/resources, i.e. the strategies selected become a basis for budget-based decisions/priorities.

You may often hear the assertion that a budget is a representation of relevant necessary expenditure: after all it is necessary to ensure the payroll payment to employees of budgetary institutions, to cover heating expenditure and etc. Therefore, it might seem that there is no place left for strategic planning. Here the basis arises for the third statement. The strategic planning idea itself does not discount the necessity of expenditure, but it arises the other one, i.e. the aspect of utility to the society. The society pays taxes (i.e. which, eventually, make the budget revenue) to the government that to get relevant services/functions provided by the government, that are rendered/provided by the bodies and institutions within the budgetary system and which are paid/purchased for from budget allocations. Wages and salaries, after all, are paid and offices get heating that the employees would perform their daily tasks necessary for tax payers.

In other words, the core of the strategic activity planning at the level of budgetary institutions is a “business plan” for a relevant period of time (a year, three years) based on which the society is informed on what the latter will do useful/necessary for the society and what they will be paid for from budget allocations.

Summarising, we may state that the strategic planning system launched in Lithuania meets, essentially, two objectives: a possibility of integration of strategic goals of the State and the initiative of users of budget resources, in other words, it consolidates the establishment of goals from the top to the bottom and the initiative from the bottom to the top.

Regarding the strategic planning and budget process reform, it should be noted that there is the intention to integrate draft budget preparation procedures and strategic activity plans of institutions. Strategic activity plans (the integral part of which is programmes) are drawn up by appropriation managers (budgetary institutions receiving allocations from the budget) and they distribute their budgetary allocations for their programmes themselves. The appropriation managers, in their own turn, plan relevant measures for the implementation of one or the other government strategy which they include into the strategic activity plan (programmes), thus, plan allocations accordingly. The strategic planning in the institution, combining present and future goals, allows to:

- analyse and assess the institution as an integrated part of the government system and as a separate (self-dependent) system co-ordinating goals of structural units towards the pursuit of objectives set;
- comprehend the institution's objectives, plan guided activities, compete for more rational distribution and re-distribution of financial, material and labour resources;
- better co-ordinate activities performed by the units under the institution and to adjust it in respect to changes;
- better control how objectives are achieved and to promote the staff.

The institution based on fiscal projections, evaluating the environment, i.e. existing political, economic, financial, social and technological factors and priorities, prepares the strategic activity plan – envisages its mission, long-term objectives, strategies for their accomplishment and resources for achievement of the objectives set.

The strategic activity plan in Lithuania at the level of appropriation managers (within the institution) is formulated from two structural parts: strategy, which after the analysis of the environment, is defined by the institution's mission and its strategic goals. The second part – programmes by which the institution defines the strategy implementation methods, link the latter with appropriations/allocations. The programme is a part of the strategic activity plan, where programme objectives, tasks, measures (projects), evaluation criteria, planned appropriations are specified. It is vital to determine the expected impact (result). Programmes are the basis of result-oriented budget, management decisions and actions. The structure of the programmes as well as their elements should be clearly disclosed – in a way it would be possible to report for them and be liable for. The main goals of the structure of each programme are to facilitate planning, management and co-ordination. See a flowchart “The Budgetary Institution's Strategic Activity Plan“.

The structure of the strategic activity plan covers objectives, tasks, measures and evaluation criteria.

The objective of the programme is derived by evaluating the following goals: it should define a general result, it should be indefinite in time, be in line with the policy pursued and activities performed, it should be related to relevant needs, conditions and possibilities. The programme may have several objectives, each of which is more elaborated by relevant tasks.

A task is a result of relevant activities achieved and evaluated within a definite period of time; in other words, the task is a posed or set quantifiable result. Each objective of the programme should have at least one task. If there are several tasks, they are presented by priori-

ty. The programme task meets the following criteria: indicate one basic result, which should be achieved, can be estimated and measured, is tangible during the budget year, outlines evaluation criteria of the results planned, can be realistically achieved using available funds. A measure is a method of achieving desirable objectives or tasks set, evaluated by establishing the need for intellectual and material resources. Measures define a comprehensive activity plan, which is selected for achievement of the most effective and rational result.

A measure (project) is a method (actions) of implementation of the task set, where to human, financial and material resources are used. It is important to note that the 'project' concept appeared in this definition not accidentally. Investment projects or other projects should be an integral part of the strategic activity plan, as they are directly linked either with the strategies pursued, or with budget resources.

Let me write a few words about the relationship between the programmes and strategic plans. As it was already mentioned, programmes are the integral part of the strategic activity plan, which is designated for elaborating activities necessary for the implementation of the strategy of a budgetary institution or body (mission and strategic goals). It is up to the appropriation manager to choose a number of programmes to be implemented. The appropriation manager itself also allocates funds for the implementation of each programme based on significance of the programme to the activities of the institution. Programme realisation needs make the base for the entire strategic activity plan, on the basis of which the application for budget appropriations is formed.

On the other hand, the strategic planning system in Lithuania covers also long-term or medium-term strategies, individual sectoral strategies or horizontal programmes (e.g. the Lisbon Strategy, Programme on Equal Opportunities for Women and Men, Education Strategy, and etc.). Their implementation is directly linked with the budgetary system, which ensures institutional coherence, thus, at the same time respective utilisation of budget allocations. Vitality, use and results of such strategies prepared at the "top" depend on the way the appropriation managers (i.e. practical operators) integrate goals of respective strategies into their strategic activity plans, i.e. programmes. See a flowchart "Lithuanian Integrated Planning Model".

One more aspect of the Strategic Planning System of Lithuania that should be mentioned is harmonisation of horizontal (interinstitutional) programmes/strategies.

Programmes are subdivided into interinstitutional (horizontal) and institutional (vertical) programmes. Funds for implementation of the institutional programme are envisaged for one appropriation manager. Goals of the programme are linked to one management area. Several institutions (hereinafter referred to as involved institutions) are involved in the preparation and implementation of interinstitutional programmes; therefore, funds are also envisaged for several appropriation managers.

Preparation and implementation of interinstitutional programmes is co-ordinated by an institution authorised by the Government, which other involved institutions have to co-ordinate their joint activities with. During the co-ordination process it should be agreed on general goals of the programme, who is going to fulfil respective tasks and to

implement measures. The interinstitutional programme approved by the Government covers the environment analysis, programme goals, main objectives, feasible results, evaluation criteria and a measure plan, wherein the measures for implementation of the program goals, terms, executors, demand for funds and financing sources are specified. Upon approval of the interinstitutional programme by the Government, the co-ordinating institution foresees the programme supervision and settlement procedure. The institutions involved in the implementation of the interinstitutional programme envisage the measures to be implemented in their strategic activity plans (supplement the programmes already under implementation).

The importance of the interinstitutional programme is evidenced by several aspects. In the foreground, the measures envisaged in the programme are integral parts of strategic activity plans (programmes) of the institutions involved in the implementation of the interinstitutional programme, hence, are implemented from budget appropriations approved for these institutions. On the other hand, it is the instrument of the Government to plan and co-ordinate the selected horizontal strategy.

It is noteworthy that Lithuania's strategic planning system is consolidated by the Law on the Structure of the Budget. The Government approved the strategic planning methodology; the procedures are embedded in Government resolutions on budgeting and implementation, Budget Calendar and etc.

This is a brief description of the Strategic Planning System in Lithuania. Further, as it was mentioned in the beginning, I will make a brief overview on practical application of the provisions of this system through the National Programme on Equal Opportunities for Women and Men for 2005–2009 approved by the Government Resolution. To this end, I will present a brief presentation of the structure and contents of the Programme.

### Links between the National Programme on Equal Opportunities for Women and Men for 2005–2009 and Budget Processes

The National Programme on Equal Opportunities for Women and Men for 2005–2009 is the interinstitutional programme approved by the Government of the Republic of Lithuania Resolution. The co-ordination function of its implementation is assigned to the Ministry of Social Security and Labour. This is a horizontal programme, the preparation and, at present, the implementation of which involves, practically, all the ministries, the Office of the Equal Opportunities Ombudsman, the Women's Issues Information Centre, county governors administrations, the Lithuanian Labour Exchange, NGOs and other organisations.

The importance is that the National Programme on Equal Opportunities for Women and Men is a strategic document of the Government reflecting the country's general medium-term policy on issues of equal opportunities for women and men at the same time giving the priority status to the measures implemented by the Government.

It should be noted that the Government Resolution on the Approval of the Programme stipulates that the approved measures of this programme implemented from the State Budget of the Republic of Lithuania are financed from general appropriations approved



for ministries and bodies involved in the implementation of this programme. In other words, bodies and institutions have included the programme measures into their strategic activity plans and envisaged relevant funds in the available/planned budget.

The contents of the National Programme on Equal Opportunities for Women and Men covers *Programme Financing*, where the demand for funds necessary for the implementation of the programme is presented on a year-by-year basis. It is noteworthy that the status of the interinstitutional programme enables to involve into the implementation of the programme not solely public institutions, but also NGOs, especially in implementation of projects that are financed not only from the budget, but also from international support, funds' and the Structural Funds resources.

The National Programme on Equal Opportunities for Women and Men for 2005–2009 was approved in the year 2005. Though it is a new programme, yet it is developed considering the outcome and experience of the already closed respective programme for 2003–2004. In preparation of the current programme, a large number of various documents was taken into consideration. Firstly, the focus was made on the provisions of the Government Programme, the Community Framework Strategy on Gender Equality approved by the European Council, UN conventions on issues of the elimination of discrimination, other important international strategic documents on gender equality issues. In preparation of the programme, the provisions of the Republic of Lithuania Law on Opportunities for Women and Men, as well as the provisions of the Lithuanian Women Progress Programme were also taken into consideration. The implementation of the programme measures was also co-ordinated with the National Violence against Women Monitor Strategy and measures for the implementation of this strategy, the Programme for the Prevention and Control of Trafficking in Human Beings. Thus, the drafters of the programme sustained the provisions of the principles “from top to bottom and from bottom to top”, as well other provisions of strategic planning and budgeting described above. See a flowchart on Interinstitutional Programme on Equal Opportunities.

As it was mentioned above, the implementation of the National Programme on Equal Opportunities for Women and Men is co-ordinated by the Ministry of Social Security and Labour through the Commission on Equal Opportunities for Women and Men. Each year the report on the implementation of the programme is prepared and submitted to the Government by the procedure established. The institutions implementing individual measures, in their own turn, are charged with a task to inform the public about individual measures, and where necessary, also other institutions.

The contents of the National Programme on Equal Opportunities for Women and Men consists of several parts. The programme starts with Part I “General Provisions”, where the programme goals and objectives, implementation evaluation criteria, financing and implementation mechanisms are presented.

The topics analysed in other parts of the programme are presented in the following layout: status quo analysis, problems and measures, identifying operators, indicating timeframe for the implementation and demand for funds. It is important to note that expected results are indicated under each measure table.

Part II “Ensuring Equal Opportunities for Women and Men” analyses employment problems, issues on science and education, political issues as well as decision-making issues.

Part III “Ensuring Women’s Rights under Equal Opportunities for Women and Men” analyses issues on human rights, health and environment.

Part IV “Strengthening of the Implementation Mechanism and Methods” deals with the issues on institution building and statistics.

Thereby, the National Programme on Equal Opportunities for Women and Men for 2005–2009 is an integral part of the Strategy of the State covering the medium-term spectrum problems, however, at the same time it is a part of budgeting and budget execution. It helps not only to evaluate the problems, but also to accumulate resources in a more proper way, to form a wide spectrum of programme participants, to increase transparency of the processes, to ensure the implementation of measures through systems and structures, and finally, better co-ordination of efforts and resources.

In summarising the aforementioned information about Lithuania’s experience in implementation of the Strategic Planning System, which is related to the issues on budgeting and budget execution, and applied to solve also horizontal problems, I assume that I substantiated my negative answer to the question “are separate cash injections into one or the other equal opportunities measure the sole, most rational possibility for problem solution” formulated in the beginning of the article.

Arni Hole  
Director General  
Royal Ministry of Children and Equality, Norway

### Intervention in Panel Discussion

Theme: Gender oriented budgets as a prerequisite for social reforms. (And comments to the discussions from the previous day of the conference)

Madame Chair,

Firstly, thank you to my fellow panellists for summing up the working groups so eloquently and relevant!

On the background of the discussions yesterday, both in plenum and the working groups, it seems to be a need to clarify some concepts: Do we talk about the „toolbox of Gender Mainstreaming“ in which Gender Budgeting is one tool, or do we talk about „gender budgeting/gender oriented budgets“ specifically? There is a difference.

As for myself, having responsibility for budgets to family provisions, parental leave, gender equality and the National Machinery who handles the laws and promotes activities (the Anti-discrimination and Equality Ombudsman), R&D and nine specific laws to amend and develop; app. 30 billions Norwegian kroner (app. 4 billion Euros) to allocate through 2 large National Authorities (directorates) and 18 County Governors, my staff and I do budgeting and accounting every day, every week, every year – in line with the national rules and regulations for budgeting and accounting – so no one should harbour the notion that we (or I) are here to discuss budgets not knowing „the game“. *In addition, my Ministry is one to coordinate and push the other line ministries (a challenging job!) to do gender sensitive budgeting and gender mainstreaming.*

It seems, from our experiences, that it is wise to have **substantial budgets** to do – along with the task to push yourself and others to do gender analyses of them! (I will come back to some lessons learned on GB later on).

Obviously gender budgeting is conducive to modern, cost-effective governing, management by objectives, result-based management: To include gender-disaggregated data and analyses in planning and budget procedures **where it is clearly right to do so!** No question about that. No one will object; it gives more accuracy and better targeting; makes accounting and auditing easier as to objectives and factual „value for money“! It may give better transparency to stakeholders.

Gender oriented budgets/gender sensitive budgeting is not difficult to do; no „mystery“ that needs wrapping in alienating rhetorical phrases. It is in fact good, old budget-craftsmanship! Of course, as my colleague from the Netherlands said yesterday, one ought to know the „budget dialect“ from within. One needs to understand fully and deeply, how public budgets are the main political tools (in addition to legal actions and political communication) to produce social change, facilitate global competition and environment.

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No Ministry of Finance that I know of, will counter-argue this. However, listening to the discussions from yesterday on „how to convince ministries of finance to see the added value of GB“, there must be a miss-conception somewhere:

If we are talking about Governmental /Cabinet Work, everyone knows **that only Political Decisions from Cabinet** (or sometimes „instructions from Parliament“) can instruct / convince and legally bind the Ministry of Finance, or any Ministry, for that matter!

**It is therefore of paramount importance to have your Cabinet of Ministers – with one voice – to ask for a gender-oriented budget practise** (as we do in Norway):

- a) through the Annual Main Central Budget-Instruction-Document for next years budget proposals (submitted by the Min. of Finance)
- b) in the Central Directive for Ministerial Work (Utredningsinstruksen); being legal work, White/Green Papers to Parliament, reform-planning/designing, new economic schemes and so forth; the Norwegian Central Directive has for appr.20 years included the request for gender analyses/costs
- c) and it helps to have a Gender Equality Law with an obligatory duty for all enterprises to work for gender equality and report annually, and **for ministries in addition to work for gender equality within all sectors of their responsibility, and report.** (To comply with this, the Ministries may use the whole GM. “tool-box“ and in the budgets they shall do gender sensitive analyses, conf. a) above)

Now, referring to yesterday’s discussions, there is not only the effectiveness/accuracy argument to be used for gender oriented budgeting. That would be purely technical. The issue deals with some deeper, political goals and commitments: I reiterate myself from yesterday, upon my Governments visions: „To obtain a gender equal society, we have to redistribute work, care and power between the genders“. As an Austrian colleague expressed yesterday: „We must not loose the main aim out of sight when discussing gender budgeting; the aim of gender equality in our societies“. I agree completely; this is not solely a technical matter, it is much more profound and value-based than that.

So, if your governments do not go for real and substantial gender equality as a political goal, you cannot expect any Ministry of Finance anywhere, to do gender budgeting! (Then gender budgeting may be a nice and handy voluntarily task; useful for both line ministries, National Authorities, and of course NGOs. And that is fine.)

If you use gender budgeting or gender oriented budgets /gender sensitive analyses within budgets, to detect political issues that ought to be dealt with immediately (as we spoke of yesterday), you will of course meet resistance! When you set out to redistribute power or work (paid and unpaid) between the genders, do not be surprised of resistance. **Who did ever, in the history of mankind, give away power and privileges voluntarily?**

For further development of good practises for gender sensitive budgets, I would recommend that

- a) EU (and the EEA countries) should invite the European Social Partners to a dialogue on these matters, since the gender issues deal with policies for a citizen-friendly Europe (and since it has been said here that EU Financial Policy is „gender blind“)

- b) Use for all of what it is worth, the ILO conventions and recommendations on work and family balance, equal pay etc. Join forces with ILO
- c) Rename the notion of „gender budgeting“ to „gender sensitive budgets“ or „gender oriented budgets“, as to avoid the alienation of budget-circles to certain notions, **and make it clearer what the core issue is.**

Thank you!

I must admit that it took the Norwegian Govt. 4-5 years to have the Ministry of Finance on board the Gender Budget-boat. The proof of it being worth while totally rested on us (coordinating Ministry for GE and family issues) and the line ministries. **Some of the best arguments we had, was certain evaluations showing that use of public money or a given large reform did not meet the targets or produced the expected effects** (using the methods we learned from Diane Elson; measuring use of resources within a limited field).

But we did some mistakes in somewhat alienating people, using “esoteric language” and giving the impression of these exercises to be cumbersome and time-consuming. We have learned from these mistakes.

Yesterday I mentioned that when doing GB, it is of the utmost importance to be prepared for and be aware of, that sometimes dry and “innocent” statistics or an evaluation **will reveal conditions or challenges that any decent state cannot close its eyes to; it simply has to be solved!**

One of the best ways to be prepared, is to have build a competence pool within the Central Bureau of Statistics, line ministries may finance posts for specific and running statistical tasks, and the Bureau can within short notice be able to break down numbers in very concrete fields, or take up analyses to **help tailor-make the planning of a wanted political reform.** The same crew can also be engaged when designing post-reform evaluations and doing accounts.

In my country we have used such statistical crew for some years now, to produce a GB statistical supplement to the Annual Budget Bill on **macro level**; men/women’s income (salary, pensions, and other assets), mothers and fathers working time and employment, and for next year: The factual consume of health services for men and women. (Men are presumed to be under-consuming.....)

For many years, limited sectoral fields from all the line ministries’ responsibilities have been gender assessed and reported on, in each Annual Budget Bill. The success has varied. The need to develop a **manual for guidance** was acknowledged; so we did (in my ministry, and this will be translated into English soon).

This year we are concluding an assessment done by an independent institution, of all Norwegian Ministries, on the process of GB/GM and the results of it. I already know that GB practises are not complete successes everywhere, as yet.....We also did a specific targeted evaluation of my own ministry; believing that at least we – scored better in exercising GB. We learned that top managers must embrace the usefulness of the gender analyzing work, and are now setting up training courses.

I will mention one area we have worked on, for a long, long time in Norway, ever since we ratified the ILO convention on equal pay for work of equal value (1951). We have included the prohibition of gender-based, unequal pay in the GE Law and launched many measures. Annual statistics. Research. ICT-based measurement tools are developed.

We have included the issue of unequal pay in the social dialogue and the tripartite cooperation, and for years and years the social partners have included this focus in their annual wage negotiations on both macro and micro levels. **Still it seems that reality is stubborn**; we have a 15 % pay-gap (per hour, for work of equal value). Why does this prevail?

More and better GE analyses were needed: The labour market and its imperfection – not being able to produce full time employment for women, even if more labour is badly needed; not being able to recruit women to industry and technology or men to care work and kindergartens; obviously the under-employment of women (forced or voluntarily) working with small fractions of a post (esp. in health care institutions) reproduces the image of the care-sector as a female, low-paid, part-time-sector, not suitable for men. Results are lower pensions for women at the end of the day and loss of careers prospects.

However, we did not quite understand the connections between the pay-gap and the un-equality in parental responsibilities before we had an assessment of **how the women wages lag behind the men for each child they have. The opposite for men.** This study was presented in March this year, and it looks like the correlations between Parental Leave Schemes and unequal pay is proved. The Icelanders, who have the 3 plus 3 plus 3 system, “forcing” the father to take 3 months at home, can show the same correlation; **the wage gap is reduced when mothers come back to work earlier than in Norway**, where the fathers tend to take only their 6 weeks quota; even if spouses may share half and half of the 54 weeks – in Norway.

Our Cabinet-appointed Equal Pay Commission, which is to deliver recommendations March next year, is now studying these recent gender analyses of parental leave and wages.

I could have mentioned many relevant examples, but time does not allow it.

Let me wrap up by saying that to integrate gender oriented analyses in the ordinary budget process or assessments (on any level of govt), not as a separate process, **is more scientific and adequate than not doing so. It is as simple and practical as that. Planning reforms should be based on as accurate data as possible, and a genuine understanding of prevailing gender differences in our societies.**

Eva M. Welskop-Deffaa,  
Head of department Gender Equality  
The Federal Ministry of Family Affairs, Senior Citizens,  
Women and Youth, Germany

Statement for the panel discussion:

“Gender Budgeting as a Precondition for Political and Social Reform and Transformation”\*

What function should gender budgeting fulfil as a mirror and precondition for successful gender equality policy-making? – this is the issue that the conference organisers wish members of the panel discussions to address.

Obviously, if we are to answer this question we first have to clarify which functions public finances themselves fulfil in general as mirrors and preconditions for successful policy-making, and under what conditions budgets can take on such a role.

Yesterday Mohamed Chafiki gave us some valuable insights into such matters to which I would now like to draw your attention by way of an introduction.

- a) Government budgets must be simple, they must be clear, they must be stripped of their aura as “closed and impenetrable books” – an aura that is admittedly cultivated here and there with careful intent.
- b) Government budgets must be seen as mirrors – as instruments that reflect political decision-making; and
- c) Government budgets must be designed and used as steering instruments – for the entire circle of procedures relating to budgetary allocation and implementation.

Bearing these three points in mind, I would now like to turn to discuss the issue in question against the backdrop of current German experience in dealing with it.

It would seem to me that in terms of the question “What impact does fiscal and budgetary policy have on policies promoting gender equality?”, we would soon have finance ministers and finance politicians on board with us if we posed this question in the context of the much broader question “How can we ensure that we are making the very best use of budgetary allocations to fulfil their stated purpose?” Because meaningful financial and budgetary policies nowadays cannot – and will not – be confined to the mere administration of scant funding. Moreover, it is far removed from seeing the endowment of certain sectors with funding as the only measure of political success – although indeed such endowments are frequently misinterpreted as political success.

The amount of expenditure given for a particular area is in itself neither a clear sign that goals have been achieved nor a measure of the significance accorded to a particular theme. To readily understand this, we have only to turn to the case of expenditure on social welfare.

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\* original text in German

With an outlay of from € 134–135 billion, expenditure on social welfare takes the lion's share of the overall budget for Germany (€ 270 billion). Expenditure on social welfare makes up 50 percent of the government budget. In other words, 70 cents of every Euro brought in by taxation goes on social welfare.

Yet the rule here is certainly not – the more we spend on social welfare, the more we are achieving our goals! Quite the reverse in fact: the higher long-term unemployment becomes, the higher the number of people drawing class II unemployment benefits also becomes, causing a corresponding rise in government social welfare expenditure.

In terms of family policy-making too we have recognised that absolute expenditure on the family in the government budget is not the critical factor which automatically determines whether such expenditure is particularly effective in reaching the stated goals. We should not only ask “Are we spending enough money on the family?”. We also need to ask “Is the money being spent wisely?” This is precisely why last year the Federal Ministry for Family Affairs, Senior Citizens, Women and Youth set up a FamilyCompetenceCenter to review government benefits for the family in a systematic fashion and to investigate just how efficient family benefits prove to be in practice. What we do here is a basic means-ends evaluation which gives us some indication of what gender budgeting could look like. It is in our FamilyCompetenceCenter that we take quite explicit account of the gender impact of family benefits. We inquire systematically what the effects of particular instruments of family benefits policies are in terms of the employment inclination of women (and men)!

We do this because in the field of family policy-making we have the leeway to make changes to the definition of transfers so that this enables expenditure to better achieve its target goals.

We are not granted such leeway in all areas of the budget. Government budgets for many sectors are fixed for the mid and long-term. For instance, the proportion of the German budget allocated for interest payments was 10 percent of the overall budget in the early 90s. Today it has risen to 15 percent of the total budget: € 40 billion are spent on the interest of last year's debts. This is pure financing of times gone by. This money is not used to further any structural goals, it gives us not the slightest short or mid-term room for political manoeuvre, neither for gender equality nor for any other objectives of political action. In other words, the entire government budget is not amenable to transposition in terms of gender equality goals, and it is vital and prudent to bear in mind the limits of what can be adapted and transposed when considering what functions gender budgeting may fulfil.

This is precisely where I see the crux of the matter – and in nearly all other political goals including those of gender mainstreaming – namely in the question “How do we gain expertise, and particularly expertise in the major policy fields, that will enable us to improve our policy-making?” When we address this question, we soon realise that the major budgetary items (and a great number of the smaller ones too!) are not allocated in independent, autonomous budgetary procedures. The truth is rather that the vast majority of government budget expenditure and income is subject to statutory and other forms of legal commitments, and thus, as it were, for the most part eludes the yearly fight for funding and a higher place on the list of priorities.



Unless of course legislators make changes to the relevant laws. The child credits for parents we introduced on 1 January 2007 are one such change to the law. Instead of the old child-raising allowance, parents of small children in their first year of life are now granted a wage compensation allowance which brings substantial improvements with it, in particular for women. Whoever now gives up or cuts back on employment to raise their children receives a transfer payment amounting to 67 percent of their lost income which ensures them economic dependence and means that they are not reliant on their partner for maintenance support.

One key element of child credits for parents is the so-called “partner months” which reveal yet again just how complex the set of issues and challenges facing gender budgeting really is.

Gender budgeting certainly involves checking specifically if the means have achieved the targets. Whether the actual number of fathers claiming parental leave months really does correspond to given target figures. But as gender budgeting begins with the allocation of budgets, it also means that we must decide between ambitious goals on the one hand, with the risk of failure to achieve them, and realistic/honest goals on the other, with greater probability that they will be attained – which thus confronts us with a political gender equality dilemma. If we said at the outset that we only expect a 10 percent participation rate in the partner months scheme from fathers and make corresponding calculations for this in the budget, the very sum we put forward would serve as a negative incentive. In other words we would hear “Even you don’t believe that fathers are going to be “attracted” by parental leave months. You’re perfectly well aware that in Germany raising small children is woman’s work and so it shall remain!”

Yet, to turn to the other strategy – if we set the participation rate of fathers at 30 percent or higher – negotiations with the Minister of Finance are going to be much more difficult because higher sums of money are at stake, and because he might suspect us of being purely self-serving. On top of this, an obvious failure to attain our goals can then cast serious doubts on the effectiveness of the instrument itself in the auditing phase. Then we might hear: “If you introduce partner months with a target goal of 30 percent participation and what you actually achieve is a mere 10 percent participation, wouldn’t it be better – in the light of such a dismal failure to achieve your target figures – if you got rid of it?”

This perception and others have guided us in the further development of the gender based impact assessment of statutory laws with which the federal government has been intensely concerned over the past few years. In the course of such development we have come to the conclusion that even though it is the budget that sets the financial framework within which ministerial departments act, it is within the framework of such ministerial departments that the issue of the gender-specific distribution of roles and tasks needs to be embedded in a tactical and timely manner.

This perception forms our belief that if the government budget is to bear the imprint of gender equality policy, gender equality policies – as cross-cutting policy issues – must be actually practised. The dialogue of gender equality policies with financial policies stands at the centre of further development of government budgets as an instrument of modern gender equality policy-making.

On this note let me end by quoting from the conclusion of a speech on gender budgeting given by our Minister of Finance at the end of last year in Berlin.

- “1. What we need, I believe, is a better and more comprehensive impact assessment of our policies geared to the aim of gaining more **fiscally relevant** data for the purposes of gender equality policy-making.
2. We should not limit ourselves to the pursuit of **one single** target area. We have, occasionally, to deal with ambiguities and contradictions. There are multiple target dimensions at play here, including the vexed target dimension of consolidation.
3. What we do not need is yet more bureaucracy and data collection. We need sophisticated and **in-depth analyses** that show us erroneous paths of development, provide us with learning effects, and enable us to create new room for manoeuvre in terms of finance.
4. We need a much greater awareness of **gender equality issues across the whole spectrum of ministerial departments** in opposition to the sole jurisdiction held by the department for women and equal opportunities. (Note by Welskop-Deffaa: I do not see this contradiction: we need both a strong awareness of gender equality issues across the whole policy-making spectrum and a strong department for women and gender equality).
5. **Thinking more in terms of results and less in terms of expenditure categories** would be an enormous step forward. And that does not just hold true for the topic that has brought us together today. (Note by Welskop-Deffaa: this is a view to which I fully subscribe and not just in the context of gender budgeting).
6. If we succeed in achieving all this, it should create the new room for financial manoeuvrability that we need for forward-looking policy-making. And in my view that certainly includes gender equality policy-making. However, I would no longer refer to it as “gender budgeting” but rather as the responsible policy-making.”

Those are the views of the Minister of Finance. As politicians concerned with gender equality, we consider that it is the task of responsible (financial) policy-making, when making all decisions about expenditure, to factor into the equation the impact on women and men and gender equality issues from the very beginning. It is in this sense that government budgets can play a prominent role. I hope that as many politicians engaged with gender equality as possible are adept in using political budgeting as a mirror and instrument of gender equality policy. And I hope that the message sent out by this conference will encourage them in their endeavours.

**Gerd Hoofe,  
State Secretary  
The Federal Ministry of Family Affairs, Senior Citizens,  
Women and Youth, Germany**

Closing Speech\*

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Ladies and Gentlemen,

You can now look back on strenuous and stimulating discussions around a topic that is becoming ever more important for Europe - gender budgeting, or as we paraphrase it in German, gender equality sensitive management of public finances.

The way expenditure is planned and the way public finances are deployed are critical factors affecting how men and women – in all their various life situations and contexts – are influenced by political reforms and measures. The prioritisation of goals and the achievement of targets can be readily extrapolated from budgetary data. Gender budgeting puts its focus on the impact of income and expenditure and underlines the varying degree of impact on women and men.

Few people now seriously dispute that this kind of impact assessment leads to more coherent target-setting and a greater correspondence between means and ends. Just **how** this is to be achieved, however, is still a bone of contention!

And this is precisely the discussion we need to deepen! We need to make a proactive use of new forms of political steering as they are now appearing on the agendas of those engaged in the modernisation of public administrations in the shape of terms like “new auditing models” or “product-based budgets”. Target-performance analyses, calibration of the level of target achievement, and impact research are now engaging the attention of decision-makers in politics and public administration. **This is where I see the critical opportunity lies for constructive reflection on gender budgeting.**

Mere pace cannot become the chief criterion for determining implementation proposals. Commitment, seriousness of intent, tailoring of means and ends, commensurability, and benefit-orientation are all vital benchmarks that need to be considered when implementing gender budgeting.

This is for me the first and very important conclusion I have brought away from the discussions.

During the discussions it became apparent that in dealing with the theme of gender equality policies EU Member States and the European level tend to – and are very good at – placing the ball in someone else’s court. What we need to do is to test gender budgeting on all levels of public finance and exactly gauge its opportunities and limits. The opportunities that exist at the local level are very different from those offered at the level of national budgets or at the EU level for budgetary allocation and auditing.

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\* due to circumvention at short notice State Secretary Hoofe was unable to attend the conference. The Statement was read out (original text in German)

In other words the second conclusion of the Conference is as follows:

Gender budgeting is no stand-alone process. It is embedded in processes which have been initiated or revitalised by the European Union. And it is supported by the specific experience made at the local level.

This is closely linked with the insight about cross-departmental responsibility. Gender budgeting is neither the **sole** responsibility of finance ministers nor of gender equality politicians. It is the responsibility of each and every single department. This confirms what we have been saying for years: gender equality policies need to be pursued on a cross-sectional basis; the gender dimension needs to be put in place across the entire spectrum of departmental competencies.

It cannot be left solely to the informal meetings of ministers responsible for gender equality to drive forward the cause of gender equality and gender justice.

The council of labour and social affairs ministers cannot be the sole body in which this “soft” issue makes a regular appearance on the agenda.

Accordingly – and this is the third conclusion – gender equality is not the area of a particular department but rather an issue in which all the institutions of the EU are called on to play their part.

In terms of gender budgeting, however, the prominent role played by the finance administration cannot be overseen. This is where the reins of power are held. The experience of Scandinavian countries has shown us that active support from ministries for gender equality is essential – just as essential as two more vital preconditions: a general consensus on the highest administrative level and, ideally, a political mandate from parliament.

It was in full awareness of cause that the German Presidency of the EU Council invited both sets of actors in this cross-cutting policy issue here to Frankfurt – namely representatives of both ministries for gender equality and ministries of finance.

And this has proved to be a very felicitous process as yesterday’s and today’s panel discussions have clearly shown.

The fourth conclusion, then, is an appeal addressed to the ministries of finance.

Let’s share the benefit! Come on board! Gender budgeting doesn’t need two pilots, what we do need is two sets of people behind the oars working in unison and staying a steady course without zigzagging. We have to harness the strengths of both parties; working in unison we both determine what hits the headlines.

This kind of “double sculls” – to employ a term from rowing – can be found on all political levels – the local, the regional, the national and the European level. And it can also be found in parliaments, governments, industry associations, political parties, interest groups and NGOs. It needs to be developed and extended in an imaginatively creative manner.

This would be much easier to do if we could develop win-win situations and if we could optimise the common benefits. The essential point of departure here is the results-oriented reform of existing procedures.

Accordingly, the fifth and final conclusion is as follows. Gender equality is also a strategy for successful administrative action. Gender budgeting is added value for budgetary procedures. This is a message we need to get across to public administrations and parliaments.

Gender equality is, and of course will remain, a goal in itself; this cannot be otherwise in the light of the reality of limited freedom of choice for women and men.

Even so, gender equality as an element of modern administrative practice and the management of public finances does open up new windows of opportunity for us.

We must make it clear that there is no contradiction between modernising public administrations and eradicating bureaucracy on the one hand, and gender budgeting on the other. This conference has given us numerous examples all showcasing attempts to master this divide. They frequently work best when there is high visibility of the benefits, and when impacts can be clearly recognised and measured.

Ladies and Gentlemen,

In our administrations we can use intelligent auditing methods and control cycles to monitor goals, impacts and benefits. Audits and management of public finances informed by awareness of gender equality issues could make a valuable contribution to ensuring that budgets are structured so transparently that the impact of finance streams on women and men can be measured.

This conference was not the place for an in-depth exploration of the details. I do believe, however, that one point has become particularly apparent – gender-based auditing installed as a stand-alone mechanism will find it much more heavy going than a method docked onto an on-going modernisation process.

We have also heard complaints voiced during the conference about the lack of much-needed data. Even so, there is often much more data around than is generally supposed. What we frequently lack are connections between sets of data that would aid us to draw new inferences. To do so, however, means that yet more data collections are required in order to close chains of causality and give us a view of the bigger picture. Separate collections of new data or extra data surveys should not be rejected on the grounds that they are a measure of bureaucracy. Without data we lack any basis for our political decision-making.

I am delighted that in future the European Institute for Gender Equality in Lithuania will give us the means of connecting up gender equality data and information that we now lack. “The planned European Institute for Gender Equality will provide expertise, improving knowledge and heightening visibility on gender equality. ... The implementation of gender equality methodologies such as gender impact assessment and gender budgeting (the introduction of a gender perspective in budgetary process) will promote

gender equality and provide for greater transparency and enhance accountability.” This quote from the European Commission’s “Roadmap for gender equality between men and women 2006-2010” clearly shows the challenges we are facing, and I am delighted that the German Presidency of the EU Council has reached an accord with its two partner countries of the Trio Presidency, Portugal and Slovenia, that they will all give the Roadmap their unstinting support during the whole period of their Trio Presidency.

Ladies and Gentlemen,

Gender-oriented budgets are the mirror and precondition of successful gender equality policy-making. They document the intention of reforms to eradicate discrimination and the areas where such attempts still fall short. Social Europe has set itself the task of promoting and designing social transformation with all its consequences for women, for women and men, for the relationship of the two sexes and for equality between them.

This is why during the German Presidency of the EU Council the Federal Ministry for Family Affairs, Senior Citizens, Women and Youth has organised the informal meeting of ministers responsible for gender equality, the conference on demographic change and this Conference which, like the others, raises a theme essential for the exchange of best practice in Europe.

I hope that we will now return to our homes brimming with new ideas and with renewed confidence and energy. I wish you all every success in the implementation of gender budgeting!

# V.

## Conclusions by the German EU presidency of the European Symposium “Let’s share the benefit – with gender budgeting towards social justice and equal opportunities”\*

1. The manner in which men and women – in various life situations and contexts – are affected by political reforms and measures, depends to a decisive extent on the way in which expenditure is planned or how public funds are spent. The perusal of budgetary information gives clear insights into the prioritisation and the achievement of objectives. Gender budgeting focuses on the impact of income and expenditure and emphasises the differences in this impact on women and men.

The assertion that such an impact analysis results in more precise targeting and greater accuracy in approximating objectives and outcomes, is hardly ever seriously challenged. In this context, the new political management strategies which figure on the agenda of those whose aim it is to modernise the administration, with terms like: ‚new management model‘ or ‚product-oriented budgets‘, must be actively employed. The comparison of budget figures with actual figures, the measurement of the degree to which goals are met, and **impact research** are coming into the focus of those responsible in politics and the administration. In this setting, new opportunities to take a look at gender budgeting, which could prove beneficial for us all, are beginning to open up.

2. Gender budgeting is to be examined on **all levels of public budgets** so as to probe the opportunities and limits it presents as precisely as possible. In this context, other possibilities exist at municipal level than are available at the level of national budgets or in the drawing up and financial controlling of the budgets of the European Union.

Gender budgeting is not an isolated process. It is embedded in the processes which have been initiated or are being re-initiated in the European Union, and it is sustained by concrete experiences on the ground.

3. The foregoing is closely linked to the acknowledgement of **inter-agency responsibility**. Gender budgeting is neither the task of the ministers of finance, nor of equality policy alone; it is the task of all agencies. What has been said for many years is revealed here with great clarity: equality policy is a cross-sectoral task; the gender dimension must be anchored in the policy pursued by all agencies.

However, in respect of gender budgeting, the special task of the financial administrative bodies is not to be overlooked. It is here that all elements come together. According to the experience gained by the Scandinavian countries, it is not possible without

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\* original text in German

the active support of the Ministry responsible for Equality and it is also not possible unless two prerequisites are met: a consensus at the highest level of the administration and, ideally, a political mandate from the Parliament.

4. **Taking account of equality aspects is a strategy which characterises successful administrative action;** gender budgeting guarantees added value for the budgetary process. This is the message that needs to be conveyed to public administrations and parliaments alike.

It goes without saying that equality is, and continues to be, a goal in itself – and it must remain thus, in the light of the limited choices open to women and men.

However, it must be made clear that the modernising of the administration and the reduction of bureaucracy, on the one hand, and gender budgeting, on the other, do not contradict one another. This conference has shown us numerous examples which prove this.

5. More data is likely to exist for the required impact analysis than is generally assumed. What is often lacking, however, is the establishing of links among the data to facilitate the drawing of new conclusions. The Presidency is pleased that the European Institute for Gender Equality in Lithuania will be able to open up new possibilities in the future for tackling precisely this **linking of equal policy data and information**. „The planned European Institute for Gender Equality will provide expertise improving knowledge and heightening visibility on gender equality.... gender impact assessment and gender budgeting (the implementation of a gender perspective in the budgetary process) will promote gender equality, provide for greater transparency and enhance accountability.“ This quote from the European Commission’s Roadmap for Equality between Women and Men 2006-2010, makes the aims clear. The German EU Council Presidency has agreed with the other two members of its team presidency – Portugal and Slovenia – to push forward the roadmap in the course of their joint team presidency.

## Conclusion

Gender-oriented budgets are both a reflection of and a prerequisite for a successful equality-oriented policy. They document the fact that reforms seek to eradicate discriminatory policies and reveal those areas where work still needs to be done. Social Europe has decided to take up the challenge presented by societal change, with its consequences for women, for women and men, for the relationship between the sexes and for equality and to shape the outcome.



# VI.

## Annex

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The best practice examples in this annex are presented as provided by Member States.

### Gender Budgeting – Some Austrian Examples

#### 1. The National Level

A number of activities with different impacts are taking place at the federal (national) level in Austria. These constitute the basis for the systematic introduction of gender budgeting.

In Austria, gender budgeting was introduced at the state level in accordance with the ministerial council decision of 9<sup>th</sup> March 2004. With this decision, the government defined the overall goal of taking into account gender mainstreaming in all budget policy measures of the ministries.

An inter-ministerial working group for gender budgeting was set up with a view to ensuring the implementation of this decision. The members of this working group are budget experts as well as GM officers drawn from all ministries and departments. The working group is normally convened jointly with the inter-ministerial working group for gender mainstreaming, as such joint meetings create synergies.

#### Federal Ministry of Finance

The Federal Ministry of Finance conducted a study entitled “Is the Austrian income tax system really Gender-Neutral?” which was last updated in 2006. It contains an analysis of the gender-specific effects of wage tax and social insurance. Another study addresses the question “Is the Taxation of Income Gender-Neutral?” This study was motivated by the assumption that despite the gender-neutral wording of tax legislation, it has gender-specific effects.

The instrument of gender audits was enshrined in law in the Ministry of Finance by way of the Regulation of 24<sup>th</sup> May 2006 concerning the plan for the advancement of women in the Federal Ministry of Finance: “The Federal Ministry of Finance continuously reviews all of its activities for their potential gender-specific effects so as to avoid any type of gender-specific discrimination. The perspective of gender mainstreaming is to be considered in all decision-making processes” (Section 11 of the Plan for the Advancement of Women in the Federal Ministry of Finance, Federal Law Gazette 197/2006).

A study conducted in 2006 deals with fundamental issues related to gender audits in the Federal Ministry of Finance and contains practical approaches to audits of (selected)

expenditure, tax revenues (broken down by income, capital and expenditure-related taxes) and human resources. Various aspects of the audit were described in detail and supporting documents (guidelines, checklists) were prepared for the public administration.

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The Federal Ministry of Women's Concerns, the Media and Public Service  
A guide for gender budgeting in public administration will be published in the first half of 2007. This guide for gender budgeting in the public administration forms part of a pilot project which was launched by the former Federal Ministry of Health and Women's Concerns. This project comprises an empirical pilot study of anti-drug policy, in which practical methods of drug control are tested and described in a readily comprehensible manner.

The guide is addressed to staff working in public administration. It serves as an illustrative introduction to, and definition of, gender mainstreaming and gender budgeting, and contains practical examples, instruments and approaches to gender budgeting, which are described in detail.

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Federal Ministry of Social Affairs and Consumer Protection

- Analysis of manager training courses at the Ministry (both long-term and short-term courses: participants, number of days and costs, broken down by gender).
- Analysis of health promotion measures at the Ministry (participants, allocation of funds).
- Analysis of extraordinary increase in the standard rates of compensatory allowances after 1<sup>st</sup> January 2007 (how many women/men benefit from this measure, and gender apportionment of total costs).
- Analysis of financial coaching in debt counselling (debt counselling seminars for staff of welfare institutions – number of participants broken down by gender and cost apportionment).
- Continuation of measures for the advancement of women, financed from the budget of one billion euros earmarked for handicapped persons, (increase in the share for women with special needs with respect to all measures financed from the aforementioned earmarked budget).

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**Federal Ministry of Economic Affairs and Labour**

- The Federal Ministry of Economic Affairs and Labour's plan for the advancement of women (Federal Law Gazette II No. 246/2006), emphasises the need for enshrining gender mainstreaming (equality of women and men in all political and social areas) as a principle to be applied in all activities undertaken by the Federal Ministry of Economic Affairs and Labour.
- Labour market policies implement gender budgeting under the specific mandate of the Labour Market Promotion Act, with a view to attaining and preserving full employment and an optimum functioning of the labour market. In accordance with the Labour Market Service Act, gender budgeting is applied with a view to counteracting the gender specific division of the labour market and discrimination against women in the labour market. Sums invested in active labour market policy are primarily to be destined for women affected by unemployment. Gender mainstreaming is to be applied in all areas of the Labour Market Service; at least 50% of all gender-specific expenditure of active labour market policy measures are to be set aside for women.
- At the European level, the principle of gender mainstreaming is applied in the implementation of all priority goals of the European Social Fund. Also, budget funds are to be used to meet gender-specific needs.
- In 2007 – the European Year of Equal Opportunities for All – a number of measures are to be taken and a national implementation agency is to be established.
- The implementation of gender mainstreaming and gender budgeting in all research, technology and innovation programmes of the Federal Ministry of Economic Affairs and Labour is taken forward through the continuation of the w-fORTE technology programmes and initiatives. The goal of the w-fORTE project is to integrate gender mainstreaming and gender budgeting into all research and technology policy programmes and drives of the Federal Ministry of Economic Affairs and Labour. Now that a number of projects have been managed under this programme, an in-depth analysis and evaluation based on a thorough assessment of the organisations and enterprises involved is the priority goal. In the next expansion phase of the w-fORTE project, “Laura Bassi Centres of Expertise” are to be established, and these will create new career opportunities for women in co-operative research.

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## Federal Ministry of Science and Research

Gender budgeting in research programmes, which was carried out upon the recommendation of the Council for Research and Technology Development and financed using special funding provided by the Ministry of Finance (Research Drive 2001–2006), has been completed, and is currently at the committee stage for deliberation. The starting point of gender budgeting was the collection of data which demonstrates possible gender disparities in research programmes. The outcomes of gender budgeting are, amongst other things, proposals for measures by means of which research programmes can be better targeted, designed and used for attaining de facto equality.

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## Gender Aspects in the Preliminary Federal Budget

Introduced in 2005, the notes of the Federal Finance Act, which provide explanations relating to all ministries, also contain a separate section entitled “Gender Aspects of the Budget”. The ministry-specific explanations primarily comprise general descriptions of programmes as well as analyses of policies and budgets. In its Preliminary Budget for 2005, for example, the Ministry of Finance published a study on income taxation and in the following year analysed the effects of the most recent tax reform from the perspective of gender.

## 2. The Provincial Level

Austria’s provinces and local governments have launched a large number of initiatives; we can only mention some of the most important ones herein.

For further information see: <http://www.imag-gendermainstreaming.at>

### Gender Mainstreaming in Local Communities – Gender Budgeting, Province of Carinthia

Under the pilot project entitled “Gender Mainstreaming in Local Communities”, launched by the authorities in the Province of Carinthia, money flowing from community budgets for discretionary spending are assessed for gender-neutrality in co-operation with the unit for Women’s Issues and Equal Treatment as well as the competent technical department. The Carinthian administration offers its ongoing strategic support for this pilot project, which constitutes module No. four of the European “Quality Assurance Gender Mainstreaming” project. In line with the qualifications of staff at Department 3 “Local Communities” of the Federal Province of Carinthia, existing decision-making processes, the use of budget funds and the allocation of subsidies, as well as the ensuing effects on the population, were thoroughly analysed on site. Amongst other areas, special emphasis was placed on gender-neutral statistical data management. The project places particular focus on the tasks and responsibilities of public administration as a supervisory authority and as an instance involved in preparations for political decisions. This project is aimed at assur-

ing the allocation of subsidies in accordance with gender needs and at defining equality criteria for public purchasing, which should result in the advancement of gender equality.

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**Pilot Study, Province of Upper Austria**

This gender budget pilot study analyses a selection of public spending items in the areas education and health, and sport in the Province of Upper Austria. The study was conducted by external experts and supported by a group of public administration staff in Upper Austria. This group consisted of representatives of the finance department, the relevant technical departments, as well as the Office for Women's Issues and the Gender Mainstreaming Working Party.

The „Gender Alp“ project provides a list of all subsidies granted by the Province of Upper Austria. Eighteen subsidies from different areas were subject to a detailed gender analysis, and a guide was prepared based on the findings of the analysis.

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**“Half of Heaven” Gender Budgeting Project, Province of Lower Austria**

Under the expert guidance of the Women's Counselling Centre of the town of Zwettl, a working party that meets regularly developed a variety of tools, including questionnaires, community meetings and citizen interviews. The results of this work were presented to the interested public as well as invited politicians at an event held on 8th March 2007, International Women's Day. The working party concluded that investment in gender budgeting was important, as a larger degree of participation promotes the citizens' identification with their local communities as a living space for both women and men.

For further information see: <http://www.frauenberatung.zwettl.at>

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## “GenderAlp! Alpine Space for Women and Men”, EU Gender Budgeting Project, Province of Salzburg

The “GenderAlp!” project, which spans a three-year period, forms part of the EU Interreg III B Alpine Space programme under which twelve cities and regions in Austria, Italy, Germany, France and Slovenia are working on questions related to regional planning and public budgets from the perspective of equal opportunities. The “GenderAlp!” partners in Austria are the Provinces of Salzburg, acting as the project leader, Upper Austria and Lower Austria, together with the University of Natural Resources and Applied Life Sciences and the Salzburg Academy for Public Administration. The gender budgeting pilot study in Upper Austria also forms part of this project.

For further information see: <http://www.genderalp.at> and <http://www.genderalp.com>

### Gender Budgeting in Regional Promotion Programmes, Regional Development in Accordance with Gender Needs, Province of Salzburg

Also as part of the international EU sponsored “GenderAlp! Alpine Space Development for Women and Men” programme, the Office for Women’s Issues and Equal Opportunities of the Province of Salzburg carried out a project entitled “Regional Development in line with Gender Needs – Innovative Regional Development through Equal Opportunity” in co-operation with the Department for Economic Development. The project engendered the following publications:

- For newcomers! Gender mainstreaming in regional development
- For the practice-oriented! Gender analysis of the Salzburg Objective Two programme for 2000–2006
- For the advanced! Collection of best practices in the implementation of gender mainstreaming in all phases of regional development in Europe
- For the ambitious! Tools and a comprehensive list of indicators for the implementation of gender mainstreaming in all phases of regional development
- For a quick look! Short report (in German and English)

Downloadable at: <http://www.genderalp.at> and <http://www.genderalp.com>

### Gender Budgeting in the Administration of Salzburg Province

Under the leadership of the Gender Mainstreaming Working Party, and in close co-operation with the Office for Women’s Concerns and Equal Opportunities with respect to content, the Administration of Salzburg Province is currently working on a concept for the implementation of gender budgeting measures in pilot departments, with the intention of achieving the sustainable integration of gender-sensitive budgeting processes.

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## Checking Promotion Guidelines for their Relevance to Equality, Province of Tyrol

A decree stipulates that the provincial authorities in the Tyrol must check promotion guidelines to assess their impact on the advancement of women and men and the extent to which they contribute to the notion of equality between the sexes. Equality between women and men has accordingly been defined as a horizontal goal in the new business promotion guidelines for the Province of Tyrol.

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## Implementation of Gender Budgeting in Vienna

In January 2005, the Vienna federal state resolved to introduce gender budgeting as a measure to further extend gender mainstreaming. A gender budgeting officer was appointed in the public administration of finance, whilst budget co-ordinators in the individual units were assigned gender budgeting functions, thus also acted as gender budgeting officers. As of 1st August 2005, gender budgeting tasks were assigned to the budget departments of district offices as defined in their business plans. Hence gender budgeting now forms an integral part of the budgeting process. Accordingly, the preliminary budgets for 2006 and 2007 as well as the statement of accounts for 2006 were complemented by a section on gender budgeting. In these documents, 236 budgeted items were checked and the relevant chapters evaluated and recorded in accordance with implementation and success categories. Accordingly, all departments and all topics relevant for the state and the municipality of Vienna are assessed on the basis of gender budgeting criteria.

See <http://www.wien.gv.at/finanzen/budget/va06/> and <http://www.wien.gv.at/finanzen/budget/va07/>)

Vienna's districts are decentralised and manage all expenditure in vital areas pertaining to the district independently. The 12th district of Vienna was selected as a pilot area and subjected to a gender budgeting analysis which will serve as a model project for all of Vienna's districts. All seventeen service departments that are authorised to issue instructions on matters concerning the district were mandated to conduct a gender-specific cost-benefit analysis of expenditure items that can be varied at district level. Under this project, the total district budget was prepared and structured in accordance with gender mainstreaming and gender budgeting criteria, which are now integrated into the regular district budgeting process. In addition, another three districts (5<sup>th</sup>, 7<sup>th</sup> and 17<sup>th</sup>) have begun to draw up their budgets in accordance with gender budgeting principles.

For further information see <http://www.wien.gv.at/menschen/gendermainstreaming/beispiele/budgeting.html>

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### 3. The Local Community Level

#### Gender Mainstreaming Pilot Project in Baumgarten in the Burgenland

Between September 2002 and March 2005, fourteen organisations working on four modules and campaigns as part of the EU's EQUAL Programme, developed innovative strategies for reducing gender-specific segregation in Burgenland's labour market. Gender budgeting workshops were devoted to the general topic of "Reconciling Work and Family".

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#### The City of Graz in Styria

In the city of Graz, gender budgeting is included in the general implementation process for gender mainstreaming. An analysis was made of the products and services offered in the course of the implementation of gender mainstreaming, and subsequently these findings were used for drawing up the budget for such products and services.

The "Office for Youth and Family" conceived the "Output-Oriented Gender Budgeting" project, which brought together three important pillars of management and control.

- Strategic management based on the approach that the management of a department is based on the definition of outcome targets and operational objectives
- Budget planning and budget control on the basis of groups of budget items are correlated with individual effects, and thus exert a certain impact if the budgeted sums are changed; this approach permits an assessment of changes in the volume of services.
- The integration of gender mainstreaming into the definition of outcome goals and operational goals, and hence also into the strategic management of the department.

Independent of budgeting at the product level, which still needs to be implemented, product information is available in the cost centres, so that a correlation between product objectives and measures on the one hand, and product costs on the other, can – in principle – be established, and indeed often already is.

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## BELGIUM

Law of 12 January 2007 introducing the gender mainstreaming strategy into all federal policies (published in the Belgian Law Gazette on 13 February 2007)

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On the recommendation of our Minister of Public Office, Social Integration, Urban Policy and Equal Opportunities,

Our Minister of Equal Opportunities is in charge of submitting in our name the following enactment to the Legislative Chambers and to introduce it to the Chamber of Deputies:

### Article 1

This law regulates a matter discussed in article 78 of the Constitution.

It especially transposes article 1 of the directive 2000/73 of the European Parliament and the Council of 23 December 2002 modifying the directive 76/207 of the Council concerning the implementation of the principle of equal treatment of women and men regarding access to employment, training, promotions and working conditions

### Article 2

§ 1 – The Government watches over the implementation of the objectives of the Fourth World Conference on Women, held in Beijing in September 1995, and especially of the integration of gender dimension into policy, measures, budget preparation and actions in order to correct and avoid inequalities between women and men. For this purpose, it presents, at the beginning of the legislature and on the occasion of the Government's policy statement, for all the policies, the strategic objectives it wishes to achieve in keeping with the objectives of the Fourth World Conference on Women, held in Beijing in September 1995, and, as much as possible, with the conclusions formulated by the Forum of the non-governmental organizations which took place in China at the same time as the World Conference on Women.

§ 2 – The budgets related to the actions which aim at achieving equality of women and men are identified by department, public enterprise and public institution of general interest, in a gender note, attached to each draft of the general expense budget.

§ 3 – Each year, on the occasion of the discussion of general policy documents, each minister presents the actions, measures and projects which contribute to the achievement of the strategic objectives discussed in § 1 as well as to the promotion of equality of women and men.

### Article 3

Each minister integrates the gender dimension into every policy, action and measure for which he/she is qualified. For that purpose:

1° he/she watches over the implementation of the strategic objectives mentioned in article 2, § 1 and of the integration of the gender dimension in management plans and management contracts as well as in any other instrument of strategic planning of the federal

public services, the Ministry of Defence, programmatory public services, public institutions of social security, federal scientific institutions and public institutions of general interest he/she is in charge of.

To that end, he/she adopts the relevant gender indicators that make it possible to measure the process of the integration of the gender dimension and the realization of the strategic objectives.

2° for each legislative and regulatory project, he/she makes an assessment report of the impact of the project on the respective situation of women and men;

The King determines the model for the impact assessment report, called “gender test”, by means of a Decree deliberated by the Council of Ministers, and assigns its entry into force.

3° within the scope of procedures for the assignment of public spending contracts and granting subsidies, he/she watches over the consideration of the equality of women and men and over the integration of the gender dimension.

#### **Article 4**

Besides the measures from article 3 of this law, each minister sees to it that, in the domains for which he/she is qualified, the statistics that federal public services, the Ministry of Defence, programmatory public services, public institutions of social security, federal scientific institutions and public institutions of general interest produce, collect and order in their domains of action, are gender-specific and that gender indicators are established.

#### **Article 5**

§ 1 – The Government provides the federal chambers with an intermediate report as well as with a report at the end of the legislature concerning the policy pursued in accordance with the Fourth World Conference on Women held in Beijing in September 1995. These reports integrate the policy of development cooperation as well as the specific policy concerning equality of women and men.

§ 2 – The intermediate report deals with the follow-up of the progress realized in order to reach the strategic objectives fixed in article 2, by describing the difficulties met and the solutions conceived to resolve those difficulties.

The report is sent to the federal chambers within 60 days after the submission of the second draft of the general expense budget to the Chamber of Deputies.

§ 3 – The report made at the end of the legislature consists of a diagnostic note which compares the situation at the beginning of the legislation with the situation at the end of it.

It is sent to the federal chambers within 60 days after the submission of the fourth draft of the general expense budget to the Chamber of Deputies.

**Article 6**

In order to guarantee the implementation of this law, an interdepartmental coordination group has been set up. This group is made up of one person from each minister's office and one person from each federal public service and representatives of the Institute for the Equality of Women and Men.

Ministers can invite one representative per public institution of social security, federal scientific institution or public institution of general interest they are in charge of.

**Article 7**

In keeping with its task defined in the law of 16 December 2002 concerning the foundation of the Institute for the Equality of Women and Men, the Institute for the Equality of Women and Men is in charge of the guidance and support of the integration process of the gender dimension within policies, measures and public actions.

**Article 8**

The King determines, by means of a Royal Decree deliberated by the Council of Ministers, the practicalities for the implementation of this law, especially in order to precise some rules regarding the form and the content to be respected when elaborating the reports discussed in article 5 in order to guarantee a certain degree of minimal qualifications when selecting the persons within strategic cells and public administrations who make up the interdepartmental group discussed in article 6, as well as to precise the rules concerning the implementation and working of this group.

**Article 9**

The King is qualified to coordinate the provisions in this law with the provisions of law concerning equal treatment of women and men.

To that end, the King may:

1° modify the order of the numbering of titles, chapters, sections, articles, paragraphs and indented lines of the texts to be coordinated, group them differently, group some provisions under new titles, sections or paragraphs or provide them with a new heading;

2° modify the references made in the texts to be coordinated in order to bring them in accordance with the new numbering;

3° modify the editing of the provisions to be coordinated in order to guarantee their accordance and the uniformity of their terminology.

### Temporary provisions

**Article 10**

The present law comes into effect on the day of its publication in the Belgian Law Gazette, with the exception of articles 2, 3 and 5, which come into effect on the first day of the beginning of the new legislature which follows the one at the time when this law comes into force.

Until the end of the legislature, reports will still be made according to the provisions in the law of 6 March 1996 concerning the control of the application of the resolutions from the Fourth World Conference on Women held in Beijing in from 4 to 14 September 1995. In contravention to this rule, those reports, determined by the law of 6 March 1996 concerning the control of the application of the resolutions from the Fourth World Conference on Women held in Beijing in from 4 to 14 September 1995, will also describe and assess the progress made in the implementation of article 4 of this law.

#### **Article 11**

The law of 6 March 1996 concerning the monitoring of the application of the resolutions from the Fourth World Conference on Women held in Beijing from 4 to 14 September 1995 is abrogated on the first day of the beginning of the legislature which follows the one at the time when this law comes into force.

## Methodology – Gender Budgeting

In 2003, the Government Council for Equal Opportunities for Women and Men submitted a recommendation to the Government: to task the Ministry of Finance with preparation of a methodological aid (a summary methodology) for budgeting to provide equal access to financial resources to women and men (so-called gender budgeting). The Ministry of Finance was tasked to that effect by the Government Resolution no. 896 of 10 September 2003 and a group was set up at the Ministry of Finance assigned to prepare the above methodology by 30 June 2004. The methodology was completed working together with the Ministry of Labour and Social Affairs and presented in a nation-wide conference organised by the Ministry of Finance on its premises on 21 June 2004 called “Information Methodology Gender Budgeting”. For making rightful budget was this „Information Methodology Gender Budgeting” disseminated to all municipalities in the Czech Republic.

Along with that, an information campaign was organized by the magazine „Verejná sprava“ (Public administration) with a goal to disseminate „Methodology“ among the widest circle of people, to create suitable conditions for using methodology in the process of the budget processing in municipalities and cities. Inseparable part of the information campaign is the dissemination of the „Methodology“ during the gender opportunities trainings.

### Project of Science and Research

In the sequence on this publication published in 2004 the Government of the Czech Republic decided to check up „Methodology“ in practice on the national level. For that reason in 2005 the Ministry of Labour and Social Affairs placed a project of research for requirement of the state to analyze of subsidies expended during one year from the gender perspective. A research was called **Analysis of expenditure on subsidies in selected policies of the Ministry of Labour and Social Affairs MoLSA in a view of gender equality.**

The research was carried out in the Ministry of Labour and Social Affairs. Reviewed subsidies were allocated in sectors of the social services, family policy and the integration of migrants. Authorised projects passed through by the gender analysis and they were reviewed from the perspective of the gender impact assessment.

The results of the research did not prove any discrimination of women or men in the providing of subsidies. However, they provided women and men with an equal approach to the exploitation of the financial sources.

### Project Gender budgeting in practice

In March 2006, the Ministry of Labour and Social Affairs of the Czech Republic applied for the transnational project in the framework a Programme Relating to the Community Framework Strategy for Gender Equality on the base of the restricted call of

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the European Commission called Gender Budgeting in Practice. The proposal of this project was authorized in August 2006.

The Ministry of Labour and Social Affairs of the Czech Republic has, as the promoter of this project, six partners. Two partners are from the Czech Republic – National Training Fund in Prague and Westbohemian University in Pilsen. Other partners are University in Pécs (Hungary), Fondazione Brodolini in Roma (Italy), University Institute for Social Research in Vienna (Austria), the Ministry of Labour and Social Politics in Sofia (Bulgaria).

The project is important due to low public awareness of equal opportunities of women and men, low awareness of gender budgeting method (especially among people redistributing money at the local level) and due to lack of participation of women in budgetary decision process.

The main goals of the project are to analyze a contemporary situation of gender budgeting at regional and local level in each partner's state and to support the implementation of gender budgeting as a standard tool in the budgetary process at regional and local level.

The project is targeted at representatives of municipalities (women and men), women in local authorities, women generally and general public.

Project activities:

1. Comparative analyses surveying the gender equality issues in the legal order with a view to gender budgeting and its application in practice. The research is being done in the Czech Republic, Italy, Hungary, Bulgaria and Austria.
2. The international conference on gender budgeting – will take place in each partners' state for the representatives of municipalities.
3. Regional seminars and workshops – topic: gender budgeting. The one-day regional seminars will take place in all 14 regions in the Czech Republic.
4. Awareness raising campaign  
The information campaign will be targeted to two groups:
  - Women (the aim is to draw the women's attention to the redistribution of public finances between women and men and possibilities of solution to this problem by their own active involvement in the municipal policies).
  - Women and men in municipal policies (the aim is to change the way of redistribution of public finances).

## Gender equality evaluations of resource allocations in Danish Ministries

Government budgets reflect political expenditure and fiscal policy decisions in a given year. Hence, the budgets reflect the impact of this year's and previous years' political decisions on government finances. Assessing parts of the budget from a gender equality perspective helps identify how financial resources are distributed between men and women, and any unintentional equality-related consequences are assessed.

As part of the Danish inter-ministerial gender mainstreaming project 2002–2006, the steering committee for the inter-ministerial gender mainstreaming project decided to set up a working group on gender equality evaluations of resource allocation. This working group was tasked with gender equality evaluating the rate adjustment pool funds distributed to older people and with developing the tool for gender equality evaluation of resource allocation.

Gender equality evaluations of resource allocation were also a key action area for the Nordic Council of Ministers' gender equality cooperation. The council set up a working group consisting of representatives from the Danish Ministry of Finance and the Department for Gender Equality, respectively. To avoid double work, the same representatives participated in the Danish working group, which also included a representative from the Ministry of Social Affairs, a representative from the Ministry of Cultural Affairs.

From the pilot project – gender equality evaluating the rate adjustment pool funds distributed to older people – a new tool in the Danish toolbox was created. It is the Danish strategy to start out from concrete projects, then create tools and finally use the tool in creating concrete projects and results in the ministries.

### Toolbox

In 2005 the toolbox was accessible at the home page of the minister of gender equality. The structure is the same as for the other three tools developed under the inter-ministerial gender mainstreaming project: Data, legislation and campaigns. The structure follows a kind of FAQ, where a typical question is first asked, then a solution to the problem is proposed, and finally the problem is illustrated with an example.

### The toolbox has eight sub-phases:

1. **Aim:** Description of why resource allocation is to undergo a gender equality evaluation. Arguments regarding the benefits of making a gender equality evaluation of resource allocation.
2. **Timing:** Explanation of when a gender equality evaluation should be made.
3. **Purpose of the activity:** Description of how the activity's purpose impacts on the way the gender equality evaluation should be made.
4. **Target group:** Explanation of the reservations that should be made regarding the target group.
5. **Type of activity:** Explanation of how the kind of activity impacts on how the gender equality evaluation is made.
6. **Information:** Explanation of what information is needed when gender mainstreaming.

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7. **Methodology:** Brief description of the methodology behind gender equality evaluations in the Danish gender mainstreaming project.
8. **Data:** A thorough description of the importance of data for a gender equality evaluation of resource allocation. This sub-phase also includes a link to the tool for working with gender-segregated data and statistics.

The entire checklist can be seen at

[http://www.lige.dk/main\\_varkt\\_ressourcer\\_forside.asp](http://www.lige.dk/main_varkt_ressourcer_forside.asp).

## Step 2

In 2006 the steering committee decided that all ministries must select a budgetary item to be gender equality assessed. The budgetary item selected was an item where a gender equality assessment was expected to provide new relevant knowledge and is considered to be within the ministry's core areas.

A course in gender equality evaluations of resource allocations were held for the involved employees from all the ministries by the Danish Ministry of Finance and the Department for Gender Equality.

A lot of interesting analysis has been produced in all the ministries and new examples have been added to the long list of examples on good practice. For example on how to improve the Danish strategy on globalisation through gender mainstreaming teaching in entrepreneurship in schools and how focusing on girls from ethnic minorities in pools on integration can help more young girls from ethnic minorities to participate in association activities.

The analysis also shows that the quality varies and that there is still a need to qualify and strengthen the analysis. To sum up the conclusions:

1. A lot of good results have been created on improved gender equality and a more targeted use of public funds.
2. Ministries with a clear policy on gender equality in the field create the best results.
3. A lot of the ministries have a need for policies on gender equality to be able to go through with Gender equality evaluations of resource allocation.
4. There is still a need for gender-segregated data in quite a few of the projects. Several projects had very little gender-segregated data which is essential.
5. The tool was told to be very useful.

## Step 3

In 2007 a new inter-ministerial action plan is formulated. Gender equality evaluations of resource allocations will be an integrated part of the new action plan.

## The Danish Finance Act

The Danish Finance Act differs from government budgets in several of for example the other Nordic countries in that the Finance Act includes neither specific subject appendixes nor general descriptions of economic policy. Consequently, the Finance Act is not the natural place to report gender equality assessments. Gender equality assessments can be made in budget analyses and in connection with legislative work.



## L'expérience française de l'approche intégrée de l'égalité entre les hommes et les femmes dans le domaine budgétaire (Gender budgeting)

En 2000, la France s'est engagée dans une démarche d'intégration de l'égalité entre les hommes et les femmes dans le processus budgétaire : le « jaune budgétaire ». Cette démarche a connu une nouvelle impulsion avec la mise en oeuvre de la Charte de l'égalité entre les hommes et les femmes en 2004 et de la LOLF (Loi organique relative aux lois de finances) en 2006. De nouvelles évolutions dans le domaine budgétaire doivent permettre le renforcement de l'approche intégrée de l'égalité entre les hommes et les femmes : le document de politique transversale (DPT).

■ Un premier pas vers l'approche intégrée de l'égalité entre les hommes et les femmes dans le processus budgétaire: la rédaction du « jaune budgétaire », document regroupant les efforts financiers de l'Etat en faveur des droits des femmes et de la promotion de l'égalité entre les femmes et les hommes

**En 2000, les parlementaires français ont souhaité que le Gouvernement présente chaque année, lors de la préparation du projet de loi de finances, les efforts financiers en faveur des droits des femmes et de la promotion de l'égalité entre les femmes et les hommes. C'est ainsi qu'a été élaboré le « jaune budgétaire » des droits des femmes et de l'égalité.**

Moyen d'information pour le parlement, ce document, qui est annexé à la loi de finances, offre au gouvernement la possibilité d'afficher les résultats de sa politique, d'en mesurer le développement ou d'en repérer les carences à travers sa traduction budgétaire. Il s'agit, pour chaque département ministériel, d'identifier et de recenser les actions concourant ou sensibilisant à l'égalité entre les femmes et les hommes qu'il a menées.

Chacun d'eux est également invité à expliciter ses orientations en matière d'égalité entre les femmes et les hommes et à présenter les indicateurs qui, dans son domaine de compétence, lui paraissent les plus pertinents en la matière.

■ Une plus grande visibilité grâce à la Charte de l'égalité entre les femmes et les hommes

En 2003, le gouvernement a donné une nouvelle impulsion à la mise en oeuvre, en France, de l'approche intégrée de l'égalité entre les hommes et les femmes (« gender mainstreaming »), préconisée par le programme d'action de Pékin. De nombreuses concertations ont été engagées à cet effet avec les acteurs qui contribuent, localement ou à l'échelle nationale, à faire progresser l'égalité entre les femmes et les hommes. Ces travaux ont abouti, le 8 mars 2004, à la remise officielle au Premier ministre de la « Charte de l'égalité entre les hommes et les femmes », qui constitue en quelque sorte l'agenda et la « feuille de route » de la centaine d'acteurs publics et privés qui y ont adhéré.

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Dans ce document de référence, aux côtés des ministères, les représentants des collectivités territoriales, les partenaires sociaux, les chambres consulaires et le secteur associatif ont défini des propositions d'actions qu'ils se sont engagés à réaliser en trois ans, pour bâtir une société plus égalitaire. Ces actions s'articulent autour de 5 axes:

- la parité politique et sociale et l'accès des femmes aux responsabilités,
- l'égalité professionnelle,
- l'égalité en droits et en dignité,
- l'articulation des temps de vie,
- la solidarité européenne et internationale.

Il est convenu entre les acteurs de la Charte et tout particulièrement entre les départements ministériels, qu'un bilan annuel de la mise en œuvre de la charte est présenté le 8 mars, à l'occasion de la Journée internationale des femmes. Trois ans après le lancement de la Charte de l'égalité, le bilan est positif et témoigne d'une prise de conscience des enjeux de l'égalité, d'un point de vue à la fois démocratique, social et économique. Le bilan réalisé pour le 8 mars 2007 fait état d'un taux de réalisation des engagements de 75% par les départements ministériels concernés.

Le « jaune budgétaire » s'est ainsi enrichi du bilan des actions réalisées dans le cadre de la Charte de l'égalité.

La Charte est une étape essentielle vers l'intégration de l'égalité entre les hommes et les femmes dans le processus budgétaire car elle repose sur une analyse partagée des priorités sur lesquelles il convient d'agir en matière d'égalité au travers de toutes les politiques publiques. Cette analyse a permis d'identifier :

- les perspectives d'actions ou de types d'action à mener,
- les convergences de mesures possibles entre les projets des ministères.

La Charte a ainsi créé une dynamique, une démarche prospective, qui ouvre la possibilité d'élargir l'action de l'Etat, de construire des objectifs communs aux diverses politiques publiques mobilisées et de mieux connaître, au travers de projets d'actions formalisés, les moyens budgétaires susceptibles d'être affectés à la politique d'égalité.

Cet exercice collectif a permis de fédérer les énergies et de lancer la préparation du format de la programmation budgétaire qui permettra à l'avenir d'intégrer la dimension de l'égalité dans chacun des programmes prévus désormais dans les lois de finances.

- La mise en place d'une programmation par objectifs de la politique de l'égalité entre les hommes et les femmes

En application de la loi organique du 1er août 2001, les projets de lois de finances présentés annuellement au Parlement sont, à compter de l'année 2006, organisés en programmes budgétaires qui fixent, pour chacune des politiques publiques que le gouvernement souhaite poursuivre, des objectifs et des résultats à atteindre.

Cette réforme vise, notamment, à renforcer l'efficacité de l'action des pouvoirs publics, à assurer davantage de transparence, à définir avec plus de clarté les choix stratégiques de l'Etat et à souligner les lignes de cohérence des programmes des ministères dans le cadre de ces choix.

Pour ce faire, les crédits ouverts par les lois de finances sont regroupés par missions, lesquelles peuvent relever d'un ou plusieurs services ou ministères. Une mission comprend un ensemble de programmes concourant à une politique publique définie. Dans ce cadre, un programme intitulé «égalité entre les hommes et les femmes» (le programme 137) a été inscrit dans la mission «solidarité et intégration».

Cette réforme est apparue comme une opportunité majeure pour rendre lisible l'action de l'Etat au plan budgétaire et dans ce cadre, un processus en deux phases a été projeté :

3. l'élaboration d'un programme spécifique, intitulé «égalité entre les hommes et les femmes» qui présente le budget directement géré par le ministère chargé de l'égalité ;
4. l'établissement d'un document qui regroupe l'ensemble des contributions financières des départements ministériels à la politique de l'égalité ainsi que les lignes de convergence de ces programmes avec les objectifs du programme « égalité entre les hommes et les femmes ».

### 1) La structure du programme «égalité entre les hommes et les femmes»

Ce programme marque la place de la politique de l'égalité au cœur des politiques publiques dont l'Etat a la charge. Il est structuré en quatre actions qui font écho à la Charte de 2004:

action n° 1 : «accès des femmes aux responsabilités et à la prise de décision»

action n° 2 : «égalité professionnelle»

action n° 3 : «égalité en droit et en dignité»

action n° 4 : «articulation des temps de vie».

Il comprend également une action n° 5 dénommée «soutien du programme», dans laquelle sont présentés les moyens qui permettent de le mettre en œuvre. Il formalise cinq objectifs accompagnés de sept indicateurs.

### 2) La nature des interventions et des travaux financés dans le programme

Le programme permet de financer, d'une part, des démarches de sensibilisation à l'égalité, auprès des responsables des actions publiques et de la société civile et, d'autre part, des interventions en faveur du public féminin. Ces démarches et interventions sont notamment assurées par des associations et des réseaux associatifs proches des publics concernés et par les entreprises et les branches professionnelles. Ce programme permet également de financer les dépenses de personnel du service des droits des femmes et de l'égalité (central et déconcentré), ainsi que le fonctionnement de son réseau déconcentré sur l'ensemble du territoire.

### ■ Des perspectives d'avenir : « le document de politique transversale »

La seconde phase de mise en œuvre de la Loi organique relative aux lois de finances doit permettre de rendre plus visibles les actions pour l'égalité inscrites dans les budgets de l'ensemble des départements ministériels. Ainsi, le programme «égalité entre les hommes et les femmes» pourrait constituer le socle d'un futur «document de politique transversale», dont le chef de file serait le ministère chargé de l'égalité entre les hommes et les femmes, et tout particulièrement le responsable du programme « égalité entre les hommes et les femmes ».

Ce « document de politique transversale », annexé au projet de loi de finances, présenterait, sur le champ de l'égalité entre les hommes et les femmes, la dimension interministérielle de cette politique et sa traduction budgétaire en regroupant les actions des programmes consacrés à l'égalité ainsi que les objectifs communs à ces actions concourant à la finalité de la politique transversale.

Contrairement au « jaune budgétaire » élaboré à partir de contributions volontaires, le « document de politique transversale » est contraignant. Il identifie toutes les actions des autres programmes concourant à ses objectifs ainsi que les modalités de participation des responsables de programmes concernés. Le pilotage de ce dispositif est soumis à un comité interministériel présidé par le Premier ministre.

Les objectifs affichés et les indicateurs correspondants engageraient chacune des institutions publiques, tant les ministères que les organismes opérateurs qui en dépendent. Serait ainsi créée une solidarité entre les institutions, supposant un suivi régulier permettant d'apporter les corrections ou aménagements nécessaires.

Cependant, la mise en œuvre de la politique d'égalité entre les hommes et les femmes ne relève pas de la seule action des ministères mais également d'autres institutions, pour l'essentiel déjà associées, notamment dans le cadre de la charte de l'égalité entre les hommes et les femmes. Le document de politique transversale, même s'il recense l'ensemble des financements d'Etat, devra situer l'action qu'il porte dans son environnement institutionnel et budgétaire (organismes de sécurité sociale, collectivités territoriales, entreprises, associations,...) sans omettre l'implication de la Commission européenne à travers la nouvelle programmation des fonds structurels européens.

Cette présentation globale et coordonnée permettra alors de mesurer l'effet de la politique d'égalité entre les hommes et les femmes et son objectif essentiel : le changement durable des mentalités. Au terme de ce long processus collectif, la France devrait disposer d'un instrument budgétaire adapté à la prise en compte de l'égalité entre les hommes et les femmes dans l'ensemble des politiques publiques.

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Gender budgeting experiences have been developed in Italy starting from the year 2000. They are prevalently realised at local level, municipal and provincial, and in some cases at regional level, while national level initiatives aiming at facing the economic and financial programming have not yet been recorded.

The local level of experimentation has given rise, since 2002, to the *Rete delle Province e dei Comuni per la diffusione del Bilancio di Genere e buone prassi per le pari opportunità* (Provinces and Municipalities Network for the spread of Gender Budgeting and good practices promoting equal opportunities) which has the task of spreading gender budgeting adoption and all those initiatives aiming at reaching equal opportunities and substantive equality between women and men.

At the end of 2006 12 Provinces (Genova, Modena, Siena, Alessandria, Ancona, Ferrara, Firenze, La Spezia, Milano, Parma, Pesaro - Urbino, Torino) and 9 Municipalities (Aosta, Cuneo, Genova, Pesaro, Firenze, Rimini, Sestri Levante, Siena, Torino) adhered to the Network with different degrees of involvement as for the implementation of gender budgeting.

A process of extrapolation of some elements of synthesis from the different experiences allows us to outline the following:

- the Province of Genova has developed an intense activity of gender budgeting promotion in the last 6 years such as designing in 2001 a feasibility project in favour of the Municipality of Sestri Levante, implementing gender budgeting at municipal and provincial levels, including it in 2006 in the Provincial Social Budget. The budget items submitted to an analysis, according to the competences of the different levels of the territorial governance considered, were many and different from one another. For the years 2005–2007, the Province of Genova has been coordinating the group assigned to work on gender budgeting under the project Interreg IIIB *GenderAlp!*;
- the Province of Modena has developed its gender budgeting project between 2003 and 2005 adopting for its implementation the theoretic approach of human development. The ambits submitted to analysis have been: territorial designing and programming, environment, agriculture, industry and third sector, public works, professional training, education, social policy, culture, sport, organisation of the provincial administration. Fundamental it has been the focus on the mechanisms enabling participation activated on the gender budgeting theme, in fact many subjects have been involved such as: the provincial Equal Opportunities Commission, the Conference of the elected women, the Equality Counsellors, the Equal Opportunities Assessors, Assessors and provincial Managers of the different areas and units;
- the Province of Siena activated itself around the gender budgeting theme in particular through the organisation of initiatives of dissemination and involvement of key actors. At the moment it is implementing a feasibility project on gendering the Province Budget, elaborating guidelines for the municipal administrators and designing an expert training model on gender budgeting with the following training activities of the professional figure;

- | the Province of Alessandria intends to include meaningful gender declinations in the several services offered to the public and support the gender budgeting projects implemented by the Municipalities;
- | the Province of Ancona has promoted a conference on the theme and is starting up the experimentation in the locality;
- | the Province of Ferrara has realised a project of gender auditing of the provincial economic programming through the monitoring of the territorial administrations involved;
- | the Province of Firenze has realised its own gender budget in order to offer, together with the Social Budget and the Ethical Budget, a governance system more and more able to respond to the needs of male and female citizens. Starting from these needs, the project offers a gender statement (analysis) on the Province policies, budget and services;
- | the Province of La Spezia designed several projects. One, implemented in 2004, has realised a gender analysis of the social budget through some phases which include, among the activities, a research for the determination of gender indicators, a re-organisation of the administration's areas according gender criteria, the analysis of some area samples that are more gender sensitive. Other two projects aim at extending gender analysis to all the administration's areas and increasing the administrators' sensitivity towards the theme;
- | the Province of Milano, with the support of the equality Counsellor and the Counsellor for gender policies, has elaborated a Manual addressed to the municipalities of its area. It consists of an operative instrument able to sensitize administrators to a gender-sensitive territorial analysis and transfer the methodologies useful to implement the gender budgeting;
- | the Province of Parma has realised its gender budget under a wider project on social budgeting with the aim of demonstrating the non-neutrality of policies towards people;
- | the province of Pesaro – Urbino has mostly developed a gender analysis of the policies addressed to the personnel and to the valorisation of the human resources competencies;
- | the Province of Torino has started up in 2005 its gender budgeting as integral part of the social budgeting proposing a gender-sensitive analysis of the statement areas of the social budget;
- | Aosta Town Council and the Municipalities of Monte Cervino have realised the gender analysis of their own budgets supporting the action with a sensitisation activity at locality level;
- | Cuneo Town Council has realised its own gender budgeting through the analysis of its inhabitants and services, the realisation of interviews to the town Counsellors and Managers, the sensitisation activity on the theme addressed to the administrators and managers;
- | Genova Town Council has applied gender budgeting to its policies focussing mostly on a gender analysis of the Town Social Services Plan;
- | Pesaro Town Council has adopted the gender budgeting approach realising an analysis of the context of reference and designing guidelines aiming at the application of that approach to the Administration Budget;
- | Firenze Town Council has declared the intention of implementing a gender budgeting project;

- Rimini Town Council, as a consequence of a social budgeting project, has realised gender budgeting through a gender-sensitive analysis of the spin-off deriving from the municipal actions;
- Sestri Levante Town Council has been the first administration realising a gender statement. Main consequence of that experience has been the increasing of the Council's sensitivity as for gender questions with particular reference to the services supplied;
- Siena Town Council takes part to the **Network's** activities and is presently promoting a research on gender empowerment;
- Torino Town Council has introduced gender elements in its social budgeting with the aim of giving gender sensitive information referring, in particular, to services for children and elderly, employment policies, personnel policies.

Up to now, the regional territories which have started up forms of gender budgeting have been two.

One of these administrations is the Emilia Romagna Regional Council which has implemented a gender auditing model starting from the theory of human development. Starting from a proposal of context indicators developed from that theory, the model proposes an analysis of the Regional Economic/ Financial Programming Document, the accounting matrix useful for the positioning of gender policies implemented by the Regional Council, the indicators referring to the outcomes and effects deriving from equal opportunities policies adopted by the Regional Council.

The second administration, Marche Regional Council, has proposed a gender budgeting of its expenses which also includes an analysis of the human resources of the administration and of the presence of women in the regional public institutions.

Finally, it is interesting to remark the experience coordinated at national level by Isfol. During the programming period 2000–2006 and according to the agreement with the Dipartimento per i Diritti e le Pari Opportunità (Department for Rights and Equal Opportunities of the Italian Government) for the implementation of national System Actions, the Research Institute Isfol has developed an evaluation model useful to give evidence to the different effects (impacts) of public policies on men and women according their conditions (for example: age, marital status, education/degrees, parenthood or presence of other non self-sufficient people, etc.).

The ambit of public policies concerned by the above mentioned model is that of policies co-financed by the ESF, that is to say employment, vocational training and, in general, development of human resources policies.

Under the national System Actions, the Institute has also started up the in-depth study **Impiego delle risorse in chiave di genere nella programmazione FSE (Use of resources according a gender perspective in the ESF programming)** with the objective of “developing hypothesis and models of budgeting which, considering the expense headings and single items of public policies regarding vocational training and employment, mostly co-financed by the financial resources of ESF, will take into account the impacts and spin-offs that public expense resolutions have on the two genders”.

The in-depth study has been designed starting from 2003, the year of the European Parliament Resolution on Gender Budgeting and 3 years after the Conference “**Gender Auditing dei Bilanci Pubblici**” (Gender Auditing of Public Statements) organised in Italy by the Department of Equal Opportunities and the National Commission for Equality and Equal Opportunities.

Because of the national level of the theme development, in the research group there have been involved the local realities which were active, even though with different approaches and different levels of applications. In fact, Isfol signed a protocol of agreement with the Provinces of Genova, Modena and Siena that outlined the tasks and responsibilities of each partner.

The analysis has been centred on the years 2001/2002 to be able to detect effects/impacts at distance of the interventions while the typologies of action considered have been those having a direct effect on people.

In order to realise the context analysis there have been determined 5 families of variables, directly and indirectly tied to employment and vocational training policies; the Provincial Economic/ Financial Programming Documents have been analysed according to a gender perspective at the different level of elaboration; there have also been analysed the two years trends of expenditure in favour of active employment policies co-financed by the EFS and addressed to the men and women of the three considered localities; the final outcome has been the elaboration of a proposal of reclassification of budget items according a gender perspective.

On the whole it has been realised a **gender auditing** exercise finalised to the identification of the directions taken by the expenditure for employment and vocational training policies co-financed by the ESF and oriented to the valorisation of human resources.



*The Network of East-West Women has been working on three projects using gender budget analysis. One of the projects: “Gdansk Gender Budget Analysis” was implemented locally in 2005 and two other projects which are still being implemented (“EU Gender Watch” and „Gender Budgeting as an Instrument for Managing Scientific Organizations to Promote Equal Opportunities for Women and Men – With the Example of Universities“) have a broader dimension. NEWW is a coordinator of the two of above mentioned projects.<sup>2</sup>*

The analysis was undertaken in collaboration with experts from Gdansk University (from the Department of Economics) and with a cooperation of Gdansk City Hall. The analysis aimed at presenting the tasks and actions that can be taken by the authorities at the local level in order to improve the equal opportunities in one particular city, namely Gdansk. The analysis was interdisciplinary and multifaceted. So far most known analyses have been legal or economical exclusively. Gdansk analysis made reference not only to law, economy, but also to psychological and social issues.

The main objective of the analysis was to offer solutions for the local government of Gdańsk to make it aware of gender specifics of some problems and to enable them to take actions aimed at achieving equal opportunities for inhabitants of Gdansk. The analysis can also be used by people who want to work for women’s rights in their own cities. For them Gdańsk analysis can serve as an example. The Gdansk analysis presented also solutions adopted by cities in other countries.

One of the aims of the project was to enable the stakeholders including City Hall officials to understand the importance of gender as a basic social category. Hence the analysis had to begin with explaining the basic terms and assumptions underlying the work undertaken by the researchers. NEWW wanted to make sure that the officials understood that as women and men we tend to have different needs and all sorts of economic, political and social decisions taken by the government influence our situation in a different way. It has been noticed in many countries that the same decisions can lead to widening of the inequality between women and men if they are made without gender sensitivity. It happens because gender is an important factor for one’s work, income and lifestyle. To consciously accept the gender perspective in economic planning helps one to understand how politics shapes the situation of both women and men.

The analysis of Gdansk budget from a gender perspective aimed at presenting the growing importance of local communities and their contribution to creating and sustaining democracy. It took a look at the objectives of local budgets. According to the analysis it seems that local policy is more efficient at identifying needs of a local population.

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<sup>2</sup> The project using gender budgeting to promote equal opportunities at universities is coordinated by Frauenacademie from Munich.

The analysis discusses in detail the situation of women and men in Gdańsk including demographic structure, education, health and local labor market. It points to basic conclusions pertaining to the quality of life of the population of Gdańsk. The analysis was meant to define the possibilities of local authorities to fulfill their basic task – meet the needs of the city population including women. Special stress was put in the analysis on the situation of unemployed, older women.

Materials of the Statistical Bureau in Gdańsk and web pages of the City Hall were used as sources of data. The researchers were assisted by the National Health Fund and Police Department in Gdańsk as well as Powiat and Voivodeship Departments of Labor (Powiatowy i Wojewódzki Urząd Pracy). Thanks to their help it was possible to include data pertaining to health prophylaxis, crime and punitive measures. The analysis may be viewed as a starting point for a discussion about local issues and ways to deal with them from gender perspective.

*In Sweden, gender mainstreaming is the main strategy for achieving the national gender equality policy objectives. The Swedish Government has given the Government Offices an explicit assignment to mainstream gender into its decision-making, particularly into the legislative and budgetary processes. In accordance with the Council of Europe's definition of gender mainstreaming, the aim is to bring about change in regular processes.*

Mainstreaming gender equality into budget work may be “viewed as part of the process of improving financial state management and control by including a gender perspective when seeking a resource allocation that reflects political priorities, high productivity and efficiency in public administration”.

The idea of mainstreaming a gender equality perspective into the national budget (gender budgeting) is not a new one in Sweden. It was first mooted in the Government's gender equality policy bill of 1987/88, and, following a number of initiatives over the ensuing years, took more concrete shape in 2002, when actual development work began in the form of a project entitled ‘An Equal Share’ (Jämna Pengar). In 2004, efforts to mainstream gender equality into the budget process moved on from the project stage and became part of the regular work of the Government Offices. This was due to two separate government decisions, one introducing an action plan for gender equality policy, brought before the Riksdag (Swedish parliament) in May 2003, and the other, adopted in 2004, launching a six-year plan for gender mainstreaming in the Government Offices, with special emphasis on budgetary work

Gender budgeting in the Government Offices encompasses three different areas: the economic management and control of government agencies, the decision-making material on which economic policy is based, and statistics disaggregated by sex as an important tool in pursuit of gender equality. The aim is to mainstream a gender equality perspective into all parts of the budgetary process.

So far, work has focused first and foremost on making the gender equality perspective visible in the financial governance of public agencies. This involves raising awareness, from a gender equality perspective, of the link between the objectives and funding of government operations, and their results. Extensive analysis work has been required for this purpose – in 2004–2005, more than 120 analyses were produced in the Government's 48 policy areas, which resulted in gender equality objectives in many of them. The work goes on and today, about half of all government agencies operate under gender requirements, including specific objectives for their work in this field.

Regarding gender mainstreaming of the material on which economic policy is based, every year since 1988, a separate appendix has been attached to the Budget Bill showing the distribution of economic resources between the sexes. In recent years, the Ministry of Finance and the Government's Division for Gender Equality have worked together to raise the document's level of ambition. Since 2003, the appendix has been placed adjacent to the Budget Statement to emphasise its overarching importance.

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The appendix shows how gender inequalities between women and men are expressed in economic terms, but also how welfare systems help close the gender gap. In analysing the economic situations of women and men respectively, it examines the distribution of household work, gainful employment and capital, and of social insurance benefits. Finally, it describes disposal income by combining the various types of income and deducting taxes.

Each year, the appendix has a new theme. In the Budget Bill for 2005, it described – using a typical household – how parental leave and part-time work due to the presence of young children affected the income and pension entitlement of women and men respectively. It concluded that in financial terms, parenthood is more costly to women than to men. In the typical case shown, loss of income for the mother was SEK 304 000 and for the father 10 000 over a ten-year period – which is subsequently reflected in their future pensions. The main reason for the difference is women's part-time work. In the Budget Bill for 2006, this aspect was followed up: the appendix theme was the scale and scope of part-time employment and its financial consequences for women and men. In the Budget Bill for 2007, the theme was the respective financial situations of elderly women and men.

An important point of departure in Swedish efforts in this field is that gender mainstreaming, including gender budgeting, necessitates long-term, sustained development work. In order to achieve lasting results, a systematic approach is required, aimed primarily at changing regular structures and decision-making processes.

Four areas are particularly important in this respect: management and control, training, methods, and the organisation of work. In previous gender equality efforts in Sweden, the focus was on developing one area at a time. But experience has shown that it is the combined impetus of measures in all four areas at once that brings about lasting change. During the last years, the work, therefore, has focused on developing all four, both in the way the Government Offices are organised and at each individual stage in the decision-making process, such as the budget work.

### Results and impact of the work

So far, Swedish work with gender budgeting has led to such developments as the Budget Bill becoming increasingly less gender blind in many policy areas and the governance of many agencies becoming clearer on the subject of gender equality. It is too early, however, to determine what impact the work is having in terms of greater gender equality both in society and in the activities that women and men are offered by public agencies. Nevertheless, achieving results in these respects is crucial to the continuation of work in this field.

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In the UK, all Public Authorities are now under a general obligation (a general duty) to have due regard to the need to eliminate discrimination and harassment and promote equality of opportunity between men and women in their public functions. This came into effect on 6 April 2007.

This involves Public Authorities drawing up and publishing by 30 April 2007, a gender equality scheme identifying gender equality objectives and showing the steps that they will take to implement them.

Under the Duty, Public Authorities must ensure that they assess the impact of new legislation, policies, employment and service delivery changes. If a particular policy, service or employment practice has a disproportionate effect on women or men then Public Authorities need to find out the cause and seek to remedy the situation. Gender budgeting analysis could be part of the assessment process.

When drawing up the gender equality schemes or carrying out impact assessments, Public Authorities are required to consult employees and other stakeholders, including unions, consumers, voluntary and community sectors. Public Authorities are also required to gather relevant data and information especially on the extent to which they promote equality of opportunity between their male and female staff and how their functions take account of their individual needs. Fiscal policy development will need to be addressed in this manner from 2007.

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