



Gender Responsive Budgeting

***A study on GRB initiatives
in Sweden, Switzerland, Italy, United Kingdom and France***

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National Commission
for the Promotion of Equality
Malta



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The National Commission for the Promotion of Equality (NCPE) is an autonomous governmental body that was set up as the national equality body in Malta in January 2004. The NCPE works towards the elimination of discrimination on the grounds of gender, family responsibilities and race/ethnic origin by raising awareness; monitoring national laws and EU Directives; implementing policies and providing assistance to the general public.

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Contents

- 1. Preface7**
- 2. Terms of reference.....9**
- 3. Methodology..... 10**
- 4. Introduction..... 11**
 - 4.1 Defining gender.....12
 - 4.2 What is a Gender Budget?12
 - 4.2.1 What a Gender Budget looks like14
 - 4.3 Objectives of gender budgeting15
 - 4.3.1 Gender Equality15
 - 4.3.2 Objectives of good governance16
 - 4.3.2.1 Accountability.....16
 - 4.3.2.2 Transparency and participation.....16
 - 4.3.2.3 Efficiency and effectiveness17
 - 4.3.3 The connection between all the objectives17
 - 4.4 Introducing a gender perspective into macroeconomics.....17
 - 4.5 Pre-requisites and principles of Gender Budgeting19
 - 4.5.1 Political will19
 - 4.5.2 Accountability19
 - 4.5.3 Human and financial resources.....20
 - 4.5.4 Coordination.....20
 - 4.5.5 Gender disaggregated data.....20
 - 4.5.6 Transparency, partnership and cooperation.....20
 - 4.6 Examples of gender budgeting.....21
- 5. Analysing the state of income and expenditure24**
 - 5.1 Public expenditure.....25
 - 5.2 Public revenue.....25
 - 5.2.1 Types of revenue generation instruments and their gender impact25
 - 5.3 Methods and tools used to conduct a gender analysis of budgets.....27
 - a) Gender aware policy appraisal.....27
 - b) Gender disaggregated beneficiary assessment.....27
 - c) Gender disaggregated public expenditure incidence analysis27
 - d) Gender disaggregated revenue/tax incidence analysis.....28

e) Gender disaggregated Analysis of the impact of the budget on time use.....	28
f) Gender-aware medium term macroeconomic policy framework	28
g) Gender-aware budget statement	29
5.4 Key moments for Gender Budget Initiatives	30
5.5 Government Responsibilities and the role of Civil Society.....	31
5.6 EU policy vis-à-vis gender responsive budgeting	32
6. Gender Responsive Budgeting in Europe	35
6.1 Sweden	35
6.1.1 A background	35
6.1.2 Authorities responsible for the process	36
6.1.3 The activities	36
6.1.4 Description of the process.....	38
6.1.5 Examples of Developments of Gender Equality in Sweden.....	39
6.1.5.1 Gender Programme for Social Advancement	40
6.1.5.2 Gender mainstreaming in the budget process at a local level in Sweden	41
6.2 Switzerland.....	42
6.2.1 A Background	42
6.2.2 Authorities responsible for the process	42
6.2.3 The activities and methodologies	43
6.2.4 Examples of Developments of Gender Equality in Switzerland	43
6.2.4.1 The continued development of the BASS Method in the Canton of Basel-City.....	44
6.2.4.2 City of Zurich gender-specific budget analysis (2001-2005)	45
6.3 Italy	49
6.3.1 A Background	49
6.3.2 Authorities responsible for the process	49
6.3.3 Examples of Developments of Gender Equality in Italy	49
6.3.3.1 Emilia Romagna Region and Province of Modena.....	50
6.3.3.2 Province of Genoa and Municipality of Sestri Levante.....	51
6.3.3.3 Marche Region.....	52
6.4 United Kingdom.....	53
6.4.1 A Background	53
6.4.2 Authorities responsible for the process	53
6.4.3 Examples of Developments of Gender Equality in the United Kingdom	54
6.4.3.1 New Deal for Employment Programme.....	55
6.4.3.2 Spending on Sports in Wales.....	55
6.4.3.3 Gender Analysis of Expenditure Project	55

6.5 France: A Background.....	57
6.5.1 A Background	57
6.5.2 Authorities Responsible for the process.....	57
6.5.3 Description of the process.....	58
6.5.4 Examples of Developments of Gender Equality in France.....	58
6.5.4.1 Approach of the paper on the budget and activities promoting women’s rights and gender equality.....	59
7. Equality in Malta	61
7.1 The Current Situation	61
7.1.1 Economic Participation and Opportunity.....	61
7.1.2 Educational Attainment.....	61
7.1.3 Health and Survival	61
7.1.4 Decision-making positions.....	61
7.2 The Budgeting Process in Malta.....	62
7.3 Gender Responsive Budgeting in Malta	63
7.4 Ongoing initiatives relating to the promotion of gender equality in Malta.....	63
7.4.1 Employment schemes: Family friendly measures.....	64
7.4.2 Changes in Government Policies	65
7.4.3 Long term Planning	66
7.5 Stumbling blocks towards implementing gender responsive budgeting/ achieving gender equality.....	66
8. Suggestions & Recommendations	68
8.1 The way forward	68
9. Conclusion.....	73
10. Bibliography	76
11. List of Internet References.....	80

Abbreviations

AC	Advisory Committee
BEPG	Broad Economic Policy Guideline
CHF	Swiss Francs
EC	European Commission
EPBPAG	Equality Proofing Budget and Policy Advisory Group
ESF	European Social Fund
ETC	Employment and Training Corporation
EU	European Union
GAP	Gender Analysis of expenditure Project
GBI	Gender Budget Initiative
GD	Gross Domestic Product
GRB	Gender Responsive Budget
HM	Her Majesty
ICT	Information, Communication and Technology
IMF	International Monetary Fund
ISCO	International Standard Classification of Occupations
MCWO	The Malta Council of Women's Organisation
MTEF	Medium Term Expenditure Framework
MTMPF	Medium Term Macroeconomic Policy Framework
NACE	Nomenclature general des activités économique dans les communautés européennes
NCPE	National Commission for the Promotion of Equality
NDLP	New Deal for Long Parents
NDLTV	New Deal for the Long Term Unemployed
NDYP	New Deal Young People
NGO	Non-Government Organisation
OECD	Organisation for Economic Co-Operation and Development
OPM	Office of the Prime Minister
UK	United Kingdom
WBG	Women's Budget Group

1. Preface

The scope of this research activity is to provide an analysis of Gender Responsive Budgets (GRB) in selected European countries and as a result, to put forward recommendations as to how Malta could also embark on this initiative. The study focuses on 5 countries in particular, these being Switzerland, Sweden, Italy, UK and France. These countries were chosen because they have already taken specific actions on the GRB concept.

This research document is divided into 4 distinct stages. Primarily, it looks into gender budgeting in terms of concepts, processes, principles and purpose, paying special attention to gender budgeting at an EU level. Secondly, it examines the experiences of gender budget initiatives in Sweden, France, the UK, Italy, as well as Switzerland. Thirdly, it provides a clear picture of the situation in Malta, in other words it incorporates gender initiatives currently taking place. The initiatives were put forward by various Ministries and departments and are financed by the individual budgets. While they provide a clear commitment to equality, they do not fall within the parameters of standard Gender Responsive Budgeting initiatives as they are not the result of a study that measure the impact behind an initiative. They have in fact been purposely inserted in this document as examples of when Gender Responsive Budgeting can take place. And finally, the results of the qualitative in-depth interviews with high level executives from the civil service are included in the following chapter. This report concludes with a list of recommendations based on the analysis of gender responsive budgeting in the aforementioned countries.

The analysis and research undertaken for this report highlights the need for Malta to look into this method of budgeting. Gender Responsive Budgeting provides more emphasis on how the

country can empower people so as to maximize their potential and contribution to society. In addition, this research aims at creating a structured approach for the implementation, monitoring and mutual debate on gender mainstreaming within the public sector.

This document contributes towards further debate on this issue and as a consequence to build the framework with which a national gender responsiveness culture can evolve within the realms of Maltese society.

The National Commission for the Promotion of Equality (NCPE) would like to acknowledge and thank the Economic and Management Consultancy Services Ltd (EMCS) who were responsible for this document and especially their Research Consultant. Furthermore, acknowledgement is given to the *Living Equality (VS/2007/0442)* Project Coordinator, Mr Roderick White, who contributed in various ways to the specific needs for the finalisation of this research. Last but definitely not least the Senior Projects Coordinator at NCPE, Ms Therese Spiteri also merits acknowledging and thanks.

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Executive Director, NCPE
Project Leader
January 2009



2. Terms of reference

This report conforms to the objectives outlined in the proposal presented by EMCS Ltd. to NCPE as part of the project of Living Equality – VS/2007/0442. The scope of this research activity is to provide an analysis of Gender Responsive Budgets (GRB) in selected European countries and as a result, to put forward recommendations as to how Malta could also embark on this initiative.

The study focuses on 5 countries in particular, these being Switzerland, Sweden, Italy, UK and France. These countries were chosen because they have already taken specific actions on the GRB concept.

Amongst the duties of EMCS Ltd., the Service Provider for the provision of Research on Gender Responsive Budget, were the following:

- a) Develop the methodology for the research;
- b) Develop the rationale, strategy and timetable of the research activity;
- c) Establish contacts with other Member States on which research is to focus, as well if necessary as part of the pan-European research;
- d) Draw up a document highlighting the salient point of the research.

3. Methodology

The process of research included the following:

- 1) Collection of data on the initiatives and policy documents on Gender Responsive Budgeting in various countries in the European Union and in particular Sweden, UK, France, Italy and Switzerland.*
- 2) Gather a number of gender equality initiatives taking place in Malta and proposing a number of action steps in order to introduce Gender Responsive Budgeting.*

To achieve these objectives, a mix of research approaches was employed in order to enhance the degree of confidence in the findings. This permitted the validation of data obtained through various research methods. The following research instruments were used during the course of the study:

- Desk research using various sources of both published and unpublished sources.
- Interviews with key players in the budgeting process within the Ministry of Finance as well as in other ministries/departments, and in particular: Health, Education, ICT, as well as the Housing Department. In addition, interviews were conducted with key players from the women's groups in Malta

The main contributor to this report is Dr Elizabeth Villagómez¹ (Almenara Estudios Económicos y Sociales, S.L.). Dr. Villagómez is an authority in this subject and was involved in a number of Gender Responsive Budget research programmes in various EU countries.

This document is divided into 4 distinct stages. Primarily it looks into gender budgeting in terms of concepts, processes, principles and purpose, paying special attention to gender budgeting at an EU level. Secondly, it examines the experiences of gender budget initiatives in Sweden, France, the UK, Italy, as well as Switzerland. Thirdly, it provides a clear picture of the situation in Malta, in other words it incorporates gender initiatives currently taking place. Finally, the results of the qualitative in-depth interviews with high level executives from the civil service are presented.

This report concludes with a list of recommendations based on the analysis of gender responsive budgeting in the aforementioned countries.

¹ GRB expert with numerous articles and budget analysis relating to gender-based violence and employment with experience in advising civil society on application of GRB. Dr Villagomez is the author of various publications on issues related to gender budgeting and published by the Council of Europe, UNFPA, IPU, UNDP and UNECE.

4. Introduction

For most countries, the annual national budget provides a unique tool that signals the direction as well as functioning of the Government as a whole.

Amidst all the figures, it is essential to realise that economic and social policies cannot be analysed or treated separately, but rather, economic policy, in all its different sectors, needs to be treated with a holistic approach.

The budget therefore presents a unique opportunity for Government to signal its desire to eliminate the social and economic inequalities between men and women. Many efforts are being placed into narrowing this gap between men and women. Nonetheless, gender gaps have increased throughout the years and reducing this same gap proves to be quite a feat in particular situations. For instance, according to the background paper entitled 'The Gender Pay Gap' by the European Foundation for the Improvement of Living and Working Conditions, Germany has the highest pay gap (26%), despite the fact that the work carried out and the qualifications are the same. According to this same report Malta has registered the lowest hourly wage pay gap (4%)².

Within this context, gender budgeting provides an effective vehicle towards the development of stronger equality between women and men.

In recent years, work on Gender Budgeting and bridging the gap between genders was given priority on a regional, national and even international level. In a document published in June 2003 by the European Parliament³, certain issues were highlighted. In particular, Article 23 of the Charter of Fundamental Rights whereby the equality between women and men was established as well as Article 3(2) of the EC treaty which stipulates that equality between men and women must be promoted in all activities happening within the EU and thereby the community should aim to reduce these inequalities. The Vienna declaration⁴ on Human Rights also outlines clearly the imposition of an obligation to promote the full and equal participation of women, in political, cultural, civil and economic spheres of life. This declaration also states the expulsion of all type of discrimination on various grounds including sex (Article 18 of the declaration).

Gender mainstreaming involves the integration of a gender equality perspective into Community policies and activities. This has been implemented into the work of the Commission, which includes the European Employment Strategy, the European Strategy for Social Inclusion and the European Structural Funds.

² <http://www.eurofound.europa.eu/pubdocs/2006/101/en/1/ef06101en.pdf>

³ Report on Gender Budgeting: - building public budgets from a gender perspective, Doc: A5-0214/2003

⁴ [http://www.unhcr.ch/huridocda/huridoca.nsf/\(Symbol\)/A.CONF.157.23.En](http://www.unhcr.ch/huridocda/huridoca.nsf/(Symbol)/A.CONF.157.23.En)

Indeed the principle of gender equality has been present since the Treaty of Rome. In this Treaty it was said that equal work will be granted equal pay, and is reflected in the measures and action steps put forward in the EU equality roadmap which is set out for the years 2006- 2010.⁵

On an international level the Beijing Platform for Action played an important role in the road towards achieving gender equality. Governments endorsed gender mainstreaming as a strategy which should be used to promote gender equality. It was stated that Governments and other relevant authorities should promote an active and visible policy of mainstreaming a gender perspective in all policies and programmes. In addition it was stated that before decisions are taken, an analysis is to be made of the effects on women and men respectively.⁶

4.1 Defining gender

In a paper entitled 'Gender Mainstreaming in Finance' by Gita Sen on behalf of the Commonwealth Secretariat, gender is defined as 'the set of characteristics, roles and behaviour patterns, that distinguish women from men, which are constructed not biologically, but socially and culturally'.

The sex of an individual is a purely biological designation. Gender, on the other hand, is a socially constructed term, a title purely based on characteristics of conditioning from socio-cultural norms. Therefore, the definition of gender roles changes across cultures and time. These relations are constantly being renegotiated in political, economic, social as well as cultural environments.

The role of both women and men keeps on evolving and changing. Although the biological composition remains the same (sex), the social standing and relationship between men and women have changed (gender).

4.2 What is a Gender Budget?

"Gender responsive budgeting (GRB) is about ensuring that Government budgets and the policies and programs that underlie them address the needs and interests of individuals that belong to different social groups. Thus, GRB looks at biases that can arise because a person is male or female, but at the same time considers disadvantage suffered as a result of ethnicity, caste, class or poverty status, location and age. GRB is not about separate budgets for women or men nor about budgets divided equally. It is about determining where the needs of men and women are the same, and where they differ. Where the needs are different, allocations should be different." Debbie Budlender 2006

A Gender Responsive Budget is an exercise in which the Government budget is reviewed with special attention paid to the impact that the budget will have on the different sexes on the basis of a gender impact assessment. It is important to note that a Gender Responsive Budget is not a separate budget for men and women, but rather it is an attempt to breakdown and disaggregate the Government's mainstream budget in order to identify the relevant gender impact that budget is having on each of the genders.

Whilst some practices have been abolished in the name of gender discrimination, new gender neutral practices are coming into place. A general example would be the wiping out of mother's benefits and replacing it with children's allowances. This is an example of a gender

⁵ 'A Roadmap for equality between women and men', 2006- 2010 (SEC(2006) 275)

⁶ Beijing China, September 1995. Action for Equality, development and peace: Platform for Action

neutral practice in that it does not favour any gender in particular, but rather it rewards the carer of the child.

When performing the Gender Budget exercise, one would typically ask questions such as:

- How is spending/revenue distributed between women and men and among different social groups?
- What are the implications in the short and long term, for the gender distribution of resources?
- What is the impact of spending/revenue collection on women and men's paid and unpaid work?
- How does policy affect gender norms and roles?

The ultimate reason behind the application of gender budgeting is gender mainstreaming. In other words, gender budgeting is a tool for gender mainstreaming.



The European Commission defines gender mainstreaming as:

“...the integration of the gender perspective into every stage of policy processes – design, implementation, monitoring and evaluation – with a view to promoting equality between women and men. It means assessing how policies impact on the life and position of both women and men – and taking responsibility to re-address them if necessary. This is the way to make gender equality a concrete reality in the lives of women and men creating space for everyone within the organisations as well as in communities - to contribute to the process of articulating a shared vision of sustainable human development and translating it into reality.”⁷

Articles 2, 3, 13, 136, 137 and 141 of the treaty on the European Community, commit the European Community and its Member States to diverse actions and policies to fight discrimination and promote equality between women and men. The draft EU Constitution also includes a number of articles and includes as a value and objective of the Union.⁸

⁷ This is an official European Commission definition : <http://ec.europa.eu/social/main.jsp?catId=421&langId=en>

⁸ A full and detailed list of EU legislation on the issue can be found on: http://ec.europa.eu/employment_social/gender_equality/legislation/ectreaty_en.html.

4.2.1 What a Gender Budget looks like

Two hypothetical examples of gender analysis in a national budget

<i>Education Ministry</i>				
Objective	Gender dimensions	Activities	Budget	Performance indicators and benefits
Expand primary education	Girls have a lower enrollment rate than boys, and the goal is to equalise this rate and achieve universal primary education	Subsidise parents who send their daughters to primary school with eligibility based on a means test	Derived from an estimate of the number of parents who would make use of this subsidy on an annual basis	Ratio of boys to girls in primary education and total enrollment rate of boys and girls
<i>Health Ministry</i>				
Objective	Gender dimensions	Activities	Budget	Performance indicators and benefits
Reduce HIV/AIDS exposure improvement	Girls have a higher exposure to HIV/AIDS than boys because of cultural practices that limit the ability of girls to protect themselves against unsafe sex	Develop programs that teach men the dangers of unsafe sex to women and girls	Derived from an estimate of the cost of training health care workers to deliver this message	Changes in girls' infection rate Reduction in treatment costs and in health and life expectancy

Figure 1: What a Gender Budget Looks Like⁹

The above table is an example of what a gender budget can look like, as per the article written by Janet. G. Stotsky.¹⁰ It is interesting to note that the objectives in these examples do not directly address gender. The gender dimension of the issues addressed is incorporated within particular matters so that specific activities/ programmes, budget allocations and indicators are included.

The main lessons learned through the years show that gender budgeting should be incorporated into the budget process; otherwise even initiatives adopted with much initial enthusiasm may fail to materialise.¹¹

⁹ Source: <http://www.globalpolicy.org/soecon/inequal/gender/2007/06budgeting.htm>

¹⁰ Janet Stotsky is a Deputy Division Chief in the IMF'S African Department

¹¹ Budlender, 2002

To sum up, a Gender Responsive Budget analysis should:

1. Clearly outline the specific objectives, which should not be restricted to female-specific ones.
2. Outline the gender implications of such objectives (for example, expand primary education because girls have a lower enrolment rate).
3. Call upon civil society co-operation, especially with research-oriented tasks and in the implementation of policies.
4. Clearly outline the action steps to be taken.
5. Clearly outline the roles and responsibilities of civil society (individuals, NGOs) and the State.
6. If possible, introduce legislation on the matter.

According to Elson (2002) there are two guiding principles for Gender Responsive Budget analysis that should be followed and that differ from other types of equality analysis of budgets:

- Assessment on an individual as well as a household basis: horizontal and vertical equity.
- Systematic recognition of the contribution of unpaid care work: the impact of gender roles.

In the first case, social equality (the gap between poor and rich households) must be incorporated together with the different positions that individuals hold within households. In the second case, the unequal sharing of unpaid care work (in particular, for children, independent and dependent adults) must be taken into account when measuring effectiveness and efficiency of changes in expenditure or tax-benefit systems.

4.3 Objectives of gender budgeting

4.3.1 Gender Equality

Perhaps the fundamental objective of Gender Budgeting is the analysis and transformation of budgets by linking diverse policies to the promotion of gender equality, and understanding this principle as an integral part of human rights. Gender Budgeting in fact uncovers and identifies the differentiated impact that policies have on men and women. Sometimes, policies seem to be gender neutral at face value. However, when placed under the gender lens another story may be uncovered with some policies favouring men or women, girls or boys. These effects are made visible in a Gender Budget analysis and thus awareness is raised about possible discrimination or reinforcement of inequalities. Gender Budgeting, therefore, is seen as a key tool for addressing gender equality issues and the impacts that budgets and policies have on men and women.

The application of Gender Budget analysis and the recommended changes, also help to achieve a number of good governance objectives, as they relate to the budget. Essentially, governance describes the process of decision making and the system by which decisions are implemented.

4.3.2 Objectives of good governance

The 'White Paper on Governance in the European Union'¹² was published in 2001, and it outlined several points on good governance. Amongst other points, it was mentioned that the European Union is striving to move in a direction that not only promotes but also operates in a *good governance* manner. The document calls upon the European Community to open up the decision making process in order to include more relevant social actors and organisations. This will increase participation, which will consequently increase accountability and responsibility for all bodies concerned.

4.3.2.1 Accountability

Due to the fact that Gender Budgeting analyses the impacts that the budget (both expenditure and revenue) has on men and women, it is considered to be a crucial tool for monitoring gender mainstreaming activities. Sharp and Broomhill (2002) consider that gender budgets are, therefore, '*a mechanism for establishing whether a Government's gender equality commitments translate into budgetary commitments*'. Governments are held accountable for establishing gender mainstreaming in their policies, as well as assigning clear responsibilities. With the application of Gender Budgeting they can therefore fulfil gender equality policy commitments.

4.3.2.2 Transparency and participation

The application of a Gender Budget will increase participation and thereafter transparency. Gender Responsive Budget initiatives can engage members of civil society in an important area of political and economical debate, such as the Government budget. Both men and women should be given an equal right to participate in this process. Enabling more people to participate will strengthen the budget-making process and ultimately a more robust output is achieved. The Organisation for Economic Cooperation and Development (OECD)¹³ refers to the inclusion of members of civil society in the budgetary process as a means for the active participation and the strengthening of the economic and financial governance as well as the promotion of transparency.

Moreover, the OECD has defined budget transparency as "the full disclosure of all relevant fiscal information in a timely and systematic manner"¹⁴ Although the recommendations given by the OECD are not meant to provide a benchmark, they refer to a set of basic principles around: 1) budget reporting; 2) specific disclosures of the budget; and 3) integrity, control and accountability. These are all relevant aspects in the application of Gender Budgeting mainly because these aspects recommend availability and access to information at different stages of the budget cycle. They also suggest that this information would allow interested citizens' groups to use the information for analysis and to make recommendations for change.

¹² http://ec.europa.eu/governance/white_paper/index_en.htm

¹³ 'Jeremy Heimans (2002) ,Strengthening Participation in Public Expenditure Management : Policy Recommendations for key stakeholders'

¹⁴ (2001, p. 3)

4.3.2.3 Efficiency and effectiveness

Gender Budgeting can help target policies and provides monitoring and evaluation measures to make the policy more efficient and effective. For policies to be efficient, Governments must understand that what seems to be a gender neutral policy can in fact be one which is discriminating against women or men. The policy in itself may not be aiming at having different effects on men and women however, on closer inspection, and due to the already existing different social standings of men and women, this policy can in fact be discriminatory. Gender Budgeting on the other hand, ensures that gender equality commitments are fulfilled. Gender Budgeting is therefore a crucial step towards good economic governance.

4.3.3 The connection between all the objectives

Good governance means that rules, processes and actions are established in order for power to be exerted with the right pressure and in the right direction. With good governance, the process for reaching a decision is open to more voices and increases participation. Power is exercised in a more transparent way. Other benefits of good governance are efficiency and effectiveness.

Since there is a link between the commitments to gender equality and the resources to achieve it, Governments are held accountable when formulating their budgetary policies. Efforts must be made to incorporate gendered discussions in budgetary policies and the ways in which Governments apportion their revenues and collect them.

4.4 Introducing a gender perspective into macroeconomics

Macroeconomic policymaking typically involves looking at the overall economy. Macroeconomic policy is formulated without regard for gender equality. Nowadays, however, economists are becoming more and more interested in how gender equality (or indeed inequality) affects income as well as other parts of economic performance.

The correlation between women's inferior status and economic growth is not yet conclusive mainly due to the fact that measuring this relationship is a controversial topic. Nonetheless, research suggests that countries that have taken steps towards increasing women's opportunities for education, health care, employment and credit, have shown a faster pace in economic development thereby reducing poverty faster.¹⁵ Although the relation between economic growth and gender equality cannot be determined unequivocally, there is no doubt that countries with better gender equality indicators are among the most productive and developed.

For developed countries, the OECD has put forward the idea, backed with statistical analysis, that "more traditional family structures in modern economies face chronically low birth rates. Conversely, the birth rate trend is positive and the demographic structure is more balanced in countries where gender equality in the workplace is more developed," (Mörtvik and Spånt, 2008). It is a well-known economic fact that a fall in labour supply will slow economic growth.

In the following boxes, the basis of which is taken from Rhonda Sharp's Paper (2002), one can find examples of how gender issues can be

¹⁵ Stephan Klasen, 2007. "Poverty, Undernutrition, and Child Mortality: Some Inter-Regional Puzzles and their Implications for Research and Policy," Ibero America Institute for Econ. Research (IAI) Discussion Papers 156, Ibero-America Institute for Economic Research & World Development Report (WDR) 2000/2001: Attacking Poverty.

included in macroeconomic policy analysis. It is evident that the policies that can address the inequalities and/or build on the strengths of recognising women's contributions to society have an impact on budgetary policy as well.

Consumption

Gender policy driver

- When women have a larger control over the spending of the household's resources, they tend to devote a larger share towards the development of the potential of their children and household necessities.
- Greater investment in education is highly correlated with higher economic growth. In addition, spending on household necessities is more stable than spending on luxuries. This means that giving women a larger share of control over the households resources may help to enhance overall economic growth and reduce economic instability.
- In countries where women face larger barriers to earn a living, public policies would be especially useful if they are geared towards providing women with more opportunities for employment.

Examples of policies

- Subsidies for pre-school programmes.
- Reduction in marginal tax rates applying to secondary earners within the households.

Savings and investment

Gender policy driver

- Theory suggests that one of the reasons why women have different savings preferences to men is because of the need to provide for a longer life expectancy.
- Although research on savings & investments are more limited than those of consumption, evidence suggests that women's control over resources does in fact lead to a higher savings rate.¹⁶
- Evidence from micro credits show that women have superior repayment records and also invest in more productive activities when compared to men.
- Offering opportunities to women to save and invest will enhance stability to investment and financial markets

Examples of policies

- Reduce Capital Gains tax on investments made by secondary investors in the household.
- Offer incentive schemes to female investors (e.g.: training courses start up schemes).

¹⁶ These prerequisites and principles have been tested in many developing countries. However, they are not always followed in EU countries.

Savings and Investment

Gender policy driver

- Recent evidence suggests that when women are given more political power, a lot of focus is placed on redistributing income (for example, increasing spending on social security programmes) which in turn raises the activity and employment rates of women. This could lead to a larger Government role.
- Implications for overall economic growth are uncertain, but the productivity gains obtained should be able to shoulder such growth.

Examples of policies

- Improving women's education, health care and employment opportunities.¹⁷
- Financial Liberalisation (for example, greater access to credit).
- Fighting stereotypes.

4.5 Pre-requisites and principles of Gender Budgeting¹⁸

In a paper written by the Council of Europe, entitled 'Gender Budgeting'¹⁹, it was mentioned that for Gender Budgeting to take place, there is a set of prerequisites that are needed, and in addition, there is a set of principles that need to be followed for the initiatives to be sustainable.

4.5.1 Political will

If Gender Budget initiatives are to be successful, political will is of paramount importance. An active political commitment towards gender equality is essential for the initiatives' success. If the relevant authorities do not recognise the benefit and usefulness of the exercise in terms of promoting and achieving gender equality goals, then it will never be a priority. This means that resources and efforts will not be committed towards the exercise, giving it little chances of survival.

The commitment of Government is thus seen as crucial in the process of a Gender Budgeting exercise. However, this on its own is not enough. It is also the *active support* of all cabinet members that contributes to the success, in particular to ensure that the issue is routinely addressed at budget meetings. It is only when Gender Budgeting is pushed forward with a sense of political commitment that it can realise its aims.

4.5.2 Accountability

Political will should be translated into accountability, in that Governments need to be held accountable for their commitments towards gender equality and gender mainstreaming. NGOs and civil society are in the right position to raise awareness and mobilise society to demand accountability and a fair distribution of public resources. Although women's groups in Malta are relatively small,

¹⁷ Council of Europe, Gender Budgeting, Final report of the Group of specialists on Gender Budgeting (EG-S-GG)

¹⁸ These prerequisites and principles have been tested in many developing countries. However, they are not always followed in EU countries.

¹⁹ Council of Europe, Gender Budgeting, Final report of the Group of specialists on Gender Budgeting (EG-S-GG)

they are still given opportunities in which they can voice their opinions and thereby bring about change.

In addition, when goals and procedures are clearly outlined, accountability is strengthened. This also implies that roles and responsibilities within the administration need to be defined.

4.5.3 Human and financial resources

In line with the above, human resources as well as financial commitments are necessary for the coordination and capacity building of the Gender Responsive Budgeting, which is only possible through political will. When the relevant authorities have a high degree of active perseverance towards gender equality, there is a greater probability that the necessary resources will be mobilised towards the initiative. Thus, adequate personnel and financial resources are needed in order to carry out the Gender Budgeting exercise, develop necessary expertise, train officials and coordinate the Gender Budget process.

4.5.4 Coordination

Throughout the process of Gender Budgeting, information needs not only be collected, but also managed and exchanged amongst all players involved. Thus, coordination to ensure the free movement of information is necessary and crucial, for the success of a Gender Budgeting exercise. Coordination includes training, clear instructions, as well as guidelines for implementation, monitoring and consultation throughout the whole process of the budget cycle. In addition, the term coordination also incorporates the gathering and sorting of data, methods, as well as the

collection of best case practices. It also includes the facilitation by which these experiences can be exchanged.

Institutionalising a specific 'Coordination Unit' within the administration would help to ensure the effectiveness as well as the efficiency of the specific Coordination Unit. The location of the Coordination Unit would ideally be situated within the Ministry of Finance²⁰, as it needs to be in close collaboration with the adequate authority for gender equality.

4.5.5 Gender disaggregated data

Gender disaggregated data refers to a pool of data, which is sorted in accordance to sex and gender. In other words, figures are available both in terms of women and men, as well as other relevant gender dimensions (for example, time use, access to resources). Gender disaggregated data is also a key prerequisite for Gender budgeting, as it is a basic tool with which the gender impact of policies can be assessed. It is important to note that such data must also include the distribution of unpaid work between men and women. In addition, it should not only focus on the quantitative dimensions, but every effort must be made in order to take into consideration the qualitative aspects. Indeed, in most cases, this will be the first step towards starting Gender Budgeting.

4.5.6 Transparency, partnership and cooperation

Successful Gender Budgeting is guided by transparency in terms of political decision-making, and thus, it is crucial that a partnership between budget experts, gender experts as well as a fair sample of men and women is created at different stages.

²⁰ *Gender Budgeting*, Council of Europe, Strasbourg, 2005

Cooperation refers to the linkages between ministries, for instance between the Ministry of Finance and the authorities responsible for gender equality. Cooperation also includes external experts to train Government officials and to support them throughout the process of a gender impact assessment. Civil society players also have a role to play and collaboration with such groups is also helpful. Groups, such as national women's groups can very well act as intermediaries between the Government and society, thereby providing budget decision-makers with policy-relevant information on men's and women's needs and priorities. In some cases, these women's organisations will also need capacity building in the areas of understanding the budget process.

In conclusion, meeting the prerequisites depends heavily on political commitment.²¹ The current international trend encourages Governments and authorities to launch Gender Budgeting initiatives and promote gender equality by stressing the overall advantages of Gender Budgeting, particularly in its contribution towards economic efficiency. Nonetheless, continuous efforts and discussions are needed in order to ensure a successful as well as a sustainable implementation of a Gender Responsive Budget.

4.6 Examples of gender budgeting

One must keep in mind, that certain budgetary policies favouring one sex over the other may have an ulterior motive, one, which may be implemented in order to achieve an economic objective.

For instance, offering a tax holiday to women returning to the workforce after giving birth to a child is a strategy, which is aimed particularly at women and indeed favours the aforementioned group. Moreover the majority of people who are not part of the workforce because of gender roles are women (for example, women caring for their children, or independent and dependent adults). Providing incentives to this group of women to return to work will increase the size of the workforce. However, tax holidays or other benefits, on their own, will not have the desired effect on employment. A large amount of research shows that quality and affordable care services are also needed²². In fiscal terms, the gains from all taxes and social security contributions as well as the benefits from an increased educated workforce in the economy will outweigh the losses from an inactive workforce. From a gender equality point of view, the design of the taxes or benefits and the services provided will promote a more balanced work-life balance for both women and men with positive effects on productivity and increased overall well being.

There are other budgetary policies however, which in principle simply have nothing to do with gender. For instance the Government may decide to reduce the investment in public transport. At face value, this is an issue completely unrelated to any sex or gender

²¹ *Gender Budgeting*, Council of Europe, Strasbourg, 2005

²² Jaumotte, 2003

²³ Women's Budget Group, UK, 2005.

²⁴ For a recent EU wide survey see Expert Group on Gender Social Inclusion and Employment *The gender pay*

relation. However according to studies²³, it is women who rely more on public transport and have less access to the family car. Thus, what was a gender unrelated policy became one which will have a great impact on one gender over another.

Even 'good' policies can under the surface be discriminating against one gender. Consider the case where the Government reduces tax bands. Essentially, this is a favourable policy and one, which everyone will welcome. However studies²⁴ show that in general, women earn less than men and thus the positive impact of this policy will be greater for men. If on the other hand, the Government had to issue a policy whereby the minimum wages were raised, the female group would benefit more than men, although research shows that the largest gender pay gaps exist at the top of the occupational ladder.²⁵

It is thus important to keep an open eye for the gendered impact of policies; failure to do so is commonly termed as 'gender blindness',²⁶ in that ignoring the issue is as good as being blind to the issue. Thus, a good policy is one which would seek to understand both the impact that the policy would have on different groups in society, as well as having a good understanding on how that policy can be better formulated in order to maximise the benefits and minimise the 'opportunity costs'.

When focusing on Gender Budgeting, there are several important issues that one must keep in mind, for example, the tendency of

family members having and sharing unequal power and resources. Budget planning as well as analysis, considers the household to be a single unit. Hence, there may be cases where in budget planning, one does not consider the fact that within those households, resources might be distributed unequally between men and women. In other words, such methods of planning do not consider the female to be a second wage earner and consequently her income is taxed as though she is a primary wage earner – leading to proportionately higher tax ratios.

According to recent research on modelling work/life decisions, and based on a large amount of statistical and econometric evidence,²⁷ policies which do not address gender discrimination in the labour market will tend to increase focus on traditional gender roles. On the other hand, those policies aiming to reduce gender discrimination will increase the possibility of changing gender roles and thus move towards a more gender equality balanced outcome. For example, child allowances might have a negative effect on women's labour market participation as they have a positive effect on fertility decisions leading to women spending more time with their children. However, if these allowances increase, the time spent at work can be reduced without reducing the disposable income for the household. As a result, the time men (the traditional breadwinner) spend with the children could potentially increase, helping to promote a more balanced gender-based task division.²⁸

25 Expert Group on Gender, 2007 *gap- Origins, policy responses A comparative review of 30 European Countries*, European Commission, Luxembourg, 2007

26 Centre for Democracy & Development (2005), *A Handbook on Budgeting: A guide to the due process approach*

27 Villagomez et al, 2004

28 Cudeville and Recoules, 2008

Key concepts

1. Gender is defined as the set of characteristics, roles and behaviour patterns that distinguish women from men which are constructed not biologically, but socially and culturally.
2. The sex of an individual is a purely biological designation.
3. Gender mainstreaming involves the integration of a gender equality perspective into Community policies and activities.
4. A Gender Responsive Budget is an exercise in which the Government budget is reviewed with special attention paid to the impact that the budget will have on the different sexes on the basis of a Gender Impact Assessment. It is important to highlight that it is not a separate budget for men and women.
5. A Gender Budget analysis should ideally:
 - Clearly outline the specific objective
 - Outline the gender implications of such an objective
 - It should call upon civil society cooperation
 - Clearly outline the action steps to be taken
 - Clearly outline the roles and responsibilities of civil society
 - If possible, legislation on the matter should be introduced
6. The objectives of Gender Budgeting are primarily gender equality, but also all the objectives of good governance (accountability, transparency and participation, efficiency and effectiveness).
7. Before carrying out a Gender budgeting analysis, it is important to have political will, accountability, human and financial resources, coordination of the free movement of information, gender disaggregated data, transparency, and partnership of relevant authorities well in place.



5. Analysing the state of income and expenditure

Government budgeting is the process by which Governments control and plan their income and expenditure programmes. The income and expenditure plan is tantamount to the resultant fiscal impact of the conglomeration of policies and decisions that Governments implement in order to achieve their objectives.

Typically, Government budgets set out the levels and types of expenditure the Government plans to make, and the ways that it plans to finance this expenditure.

Expenditure is usually broken down into:

- Debt-servicing charges; and
- Expenditure on Government activities.

The expenditure on Government activities is generally presented in a number of ways:

- **By administrative agency**, specifying how much money each Ministry or public sector agency would be allowed to spend in the coming financial year;
- **By economic function**, breaking down total expenditure into a current account (for example, salaries and consumables, such as paper and telephone calls), and capital account (for example, equipment, such as computers and construction of buildings and other infrastructure);
- **By programme**, specifying the type of activities to be funded (for example, primary health care, hospitals, medical research).

Recently, this latter point has been further elaborated in some countries, both rich and poor, to a system of 'performance-oriented budgeting' in which there are targets and performance indicators for each programme.²⁹

The programmes typically include providing a service, such as education, income transfers (child benefits or pensions), subsidies (food subsidies or fertiliser subsidies), and infrastructure (roads, water and sanitation systems).

The *revenue* side of the budget sets out the amount of revenue the Government expects to raise from taxation, charges for public services (user fees), sales of public assets (including privatisation), and development cooperation grants.

Methods of taxation include:

- Direct taxes, such as income tax and corporation tax.
- Indirect taxes, such as Value Added Tax (VAT) and import duties (tariffs).

The flow of revenue does not match the flow of expenditure over time, and therefore, managing the budget sometimes entails Governments borrowing, from their own citizens and from overseas investors. Within an EU setting, the ratio of structural deficit to Gross Domestic Product must be kept within certain bounds (3%), strictly following the Stability and Growth Pact³⁰ which is now an integral part of the EU Growth and Jobs Strategy.

²⁹ Sharp, 2003

³⁰ http://ec.europa.eu/economy_finance/sg_pact_fiscal_policy/index_en.htm

5.1 Public expenditure

As explained earlier in this document, public expenditure can be divided into three general types, these being, transfers (for example, pensions, child-care and maternity benefits), subsidies (for example, a transfer to bakers to subsidise wheat) and services (for example, public goods such as law and order, health).

Fluctuations in public expenditure can have a direct as well as an indirect impact on the standard of living of both men and women. Budgetary changes in transfers, such as pensions or unemployment benefits, have a direct impact on beneficiaries. Changes in subsidies, for instance in agricultural goods, have an effect on the prices of food. Hence, this would result in a negative effect on people's disposable incomes, consequently also negatively affecting standards of living, keeping all other things constant.

Public expenditure is a generic term. However, in terms of Gender Responsive Budgets it can be broken down into three categories:³¹

Gender targeted expenditure: Gender targeted expenditure is that expenditure which is specifically targeted towards the particular needs of either men or women. This would for example include women health programmes or special programmes for women with young children – the aim of this type of expenditure is providing women with specific programmes targeting them.

Equal opportunities within the Government: This includes spending that is directly aimed at gender equality, such as the provision of childcare facilities, paid parental leave for public employees, or equal opportunity plans for Government workers in terms of salaries and career opportunities.

Mainstream expenditure: This includes all general expenditure on goods and services for the general public.

In combination, when added together, these three categories represent total expenditure in the Government budget. Mainstream expenditure is considered to be gender neutral. For most countries, this type of expenditure accounts for the largest proportion of the total expenditure of the state.³² It is important to investigate and analyse this type of expenditure in terms of the different impacts it could possibly have on the lives of women and men, boys and girls.

5.2 Public revenue

The term public revenue, or public income, covers a wide range of instruments available to the Government, ranging from taxes to privatisation of public enterprises. If the analysis is being carried out with respect to public income, there are three main classifications of revenues which would be examined. Primarily this analysis would look into taxes, both direct (such as income tax and corporate tax) as well as indirect taxes (such as VAT and gas taxes). The second type of revenue is user charges, such as electricity, water, education and health. The third type of revenue is titled 'other funds' and would include items such as donor funds and revenue from asset sales, grants.

5.2.1 Types of revenue generation instruments and their gender impact

Income taxes, especially progressive income taxes, attempt to impose higher tax rates on higher income earners. In a study entitled 'An introduction to gender budget initiatives' by

31 *Gender Budgeting*, An overview by the European Women's Lobby, February 2004

32 Elson et al 2002, Gender Budgets make cents. Understanding Gender Responsive Budgets.

33 Zuckerman E. (2005), Gender Action- An introduction to gender budget initiatives.

Elaine Zuckerman,³³ on behalf of Gender Action, it was suggested that income tax laws should be addressed in such a way that they treat men and women individually. Through Gender Responsive Budgeting, the need for such a method of calculation is made visible. Gender Budgeting Initiatives (GBI) should therefore advocate for progressively and individually designed income tax systems, thereby reducing the 'disposable income' inequality that exists between men and women.

Moreover, according to different studies on income taxation and a report to the European Parliament,¹ the choice of the individual or of the family as tax unit is conditioned by the counter position of two important criteria: horizontal equity (families with the same family income must pay the same taxes), and tax neutrality against participation in the labour market (family tax considerations must not affect the individual decision of participating in the labour market). The joint taxation model, in which the tax unit is the family, faces better the horizontal equity criterion; but the separate taxation model (individualisation) introduces fewer distortions in a woman's decision of participating in the labour market and in the sharing of family time.

Furthermore, it is important not only that individual taxation be introduced, but also, that certain tax deductions and social benefits allocated to the family and conditioned by family income, be phased out. This is because these deductions can work against the intended effects of individual taxation, in particular, to reduce marginal tax rates of secondary earners and thus on decisions to join or remain in the labour market.

According to Zuckerman (2005), Gender Budgeting Initiatives (GBI) should also advocate the need to have basic necessities exempt from VAT. Zuckerman argues that the VAT system discriminates against women in an explicit manner due to the fact that it is a proportionately larger burden on lower income individuals. Here the focus should be on the impact from differential consumption patterns. According to the same author, women tend to spend more on goods and services for the family, in general, including education, health, and nutrition.

Excise taxes are levied on luxuries, alcohol, as well as tobacco. Such items are more heavily consumed by men rather than women. This type of tax is less regressive from a gender perspective. However, there is a high negative impact that the consumption of these items has on health expenditures.

In terms of user fees for health, education, water and electricity, poor people find it harder than richer ones, to pay for such services. Again, on average it is women who usually are the poorest within a society, and thus revenue policies should seek to set up systems whereby the poorest in society are exempt from paying such user fees. This can be especially important in the case of lone parent households and lone person households (which in the EU are mostly headed by women).³⁵

Elson³⁶ argues that an ideal taxation system which aims for gender equality is one which relies heavily on a progressive and individualised income tax. It exempts basic consumables from VAT, but includes excise taxes, whilst excluding or seeking to exempt the poorer bracket in society from paying user fees.

³⁴ Villagomez et al, 2004

³⁵ An introduction to gender budget initiatives', Elaine Zuckerman; Gender Action (2005)

³⁶ Elson, Diane. 2005. Monitoring Government Budgets for Compliance with CEDAW. Report Highlights and Key Conclusions. UNIFEM.

5.3 Methods and tools used to conduct a gender analysis of budgets

Diane Elson³⁷ distinguishes between seven different methods and tools by which one is able to conduct a gender analysis of budgets.

a) Gender aware policy appraisal

A gender aware policy appraisal starts off with the assumption that budgets follow political commitments, and that gender equality should be a top priority in terms of political issues. Thus, the first step in this case would be to examine all policies according to their impact on gender equality. The following step would be to analyse whether or not sufficient resources have been allocated towards the implementation of policies. The aim of this method is to identify implicit and explicit gender issues in the budget and related resource allocations, to assess whether the outlined policy and its budgetary implications will reinforce or change existing inequalities between men and women, and finally to determine if the money is allocated in a way to reduce existing inequalities.

An example of this would be the French or Swedish case (these cases will be discussed in greater detail in the coming chapters). This can be more or less easily done given the detail of gender-disaggregated data that is generated in these countries. This type of analysis can be very useful in measuring not only the degree to which gender equality efforts have been financed, but also to calculate the use of different services and, in combination with other indicators, to help target the most needy groups in the population.

b) Gender disaggregated beneficiary assessment

In this type of analysis the general public is able to evaluate the Government's budgetary expenditures and public services so as to see to what extent they meet their needs. The idea behind this type of assessment is very closely linked with ownership through participation of civil society, and especially women. In this case, the public is not directly involved in the actual planning of the budget; nonetheless public opinion is indirectly included, through surveys.

Women's NGOs in Canada and the United States already have experience in this regard. In these countries, GRB initiatives look at public expenditure and compare it with the needs that are not being met in other important areas of a country's commitments. Although the transmission of these opinions is not immediate in these countries, opportunities to participate in pre-budgetary discussions are useful to introduce gender concerns.

c) Gender disaggregated public expenditure incidence analysis

This compares public expenditure for a given programme, to reveal the distribution of expenditure between women and men. This kind of analysis needs adequate quantitative gender disaggregated data. This method highlights the importance and usefulness of such gender disaggregated data, which is not always readily available in many countries.

³⁷ Senior Scholar Diane Elson is a professor at the University of Essex, U.K. and co-director of the Levy Institute's programme on Gender Equality and the Economy. Her research interests include gender and fiscal policy, and gender and international trade.

d) Gender disaggregated revenue/tax incidence analysis

This is a method which acknowledges that in most cases, the share of income and paid taxes are unequally distributed between women and men. On the basis of this analysis, the relative amounts of direct and indirect taxes, paid individually by women and men, are analysed, rather than that of the household.

This type of analysis is widely available in the European context and there are also many examples from other developed countries. The OECD project “Bosses and Babies” gives a myriad of scientific references on the work being carried out, focusing on the impact on the tax-benefit systems on reconciliation of work and family life. There are also many reports commissioned by EU institutions on this issue, as well as country-specific research. In sum, most of this research shows the effects of possible reforms to taxes, and benefits on participation and employment rates of both genders at different stages of their life cycles.

e) Gender disaggregated Analysis of the impact of the budget on time use

This type of approach places great emphasis on the link between budgetary allocations and the way time is used in households. Public budgets, in particular those concerning public care services, rely heavily on unpaid work done by members of the family. For instance, a post-operation patient needs plenty of care and attention, which he or she will get from home or from a publicly-provided service.

According to EU statistics,³⁸ it is estimated that women do 80% of domestic and care work. However this contribution to the economy is not accounted for and is not included as a contribution to the GDP. It is only by including the value of unpaid work that total costs, rather than only financial costs, can be acknowledged.

The examples of the UK and Italian initiatives (discussed in greater detail in the coming chapter) show how the information on time-use can be used to measure impacts of proposed reforms or changes in.

f) Gender-aware medium term macroeconomic policy framework

This approach moves away from the annual perspective of most budgets, and promotes more of a medium-term framework to assess the impact of policies on women and men. This approach also takes a broader look at the macroeconomic consequences of policies and the main aim of this is to affect future budgets more efficiently, and develop models for multi-year budgets (in section 3.4 there are a number of examples on macroeconomic policy).

In Ireland for example, the Government introduced a Gender Impact Assessment, which was incorporated into the implementation of a National Development Plan. This was introduced for the period 2000-2006. The National Development Plan in turn, is an action plan, which highlights the roadmap for Ireland's future. It was indeed a very ambitious plan which saw the investment of €184 billion over the mentioned 6-year period.

38 Expert Group on Gender, 2006

g) Gender-aware budget statement

The gender-aware budget statement method reviews the budget and its impacts on gender equality, using any of the seven methods and tools for conducting a gender analysis of budgets as proposed by Diane Elson, (1999).

At EU level, the best example of this is that of Sweden and France. In the latter case, it is one of the practices that can easily be replicated in other countries having similar budgetary processes whereby special annexes are included addressing cross-cutting issues that by law need to be monitored. "It gives the Government a means to display the results of its proactive policy, to measure the development of that policy and to detect shortcomings when translated into budgetary terms".³⁹



³⁹ Philippe-Raynaud, 2002. *The Yellow Budget Paper and Gender Equality in France* in *Gender Budget Initiatives: Strategies, Concepts and Experiences*, New York, p.136-139

⁴¹ Elson, 2002b

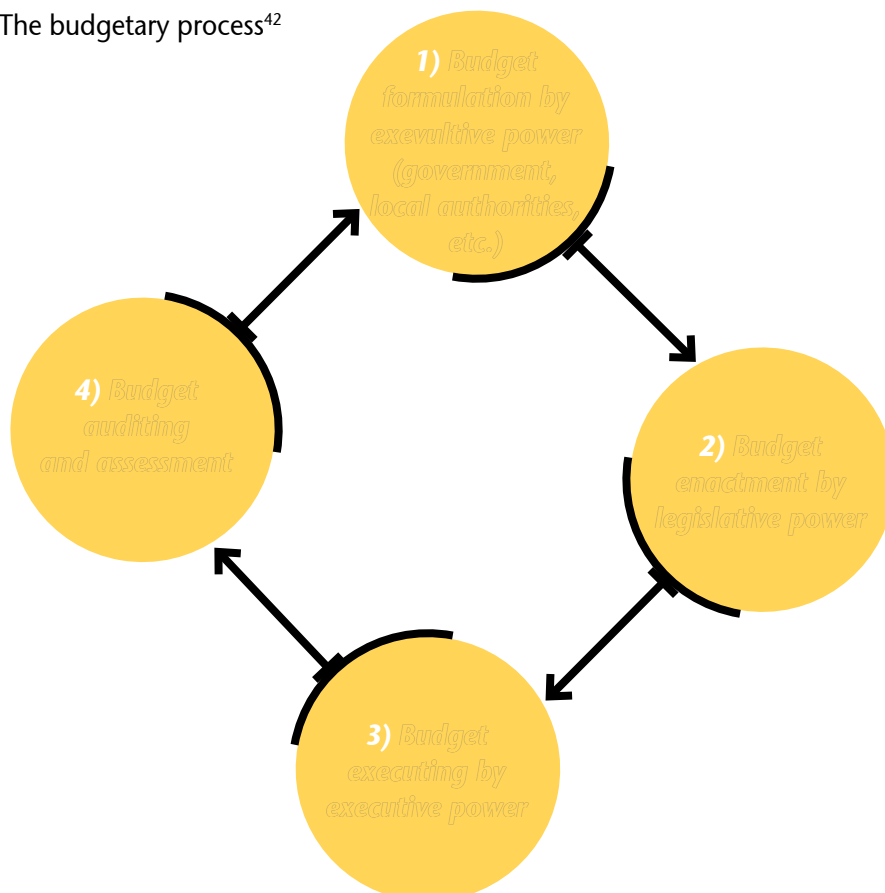
5.4 Key moments for Gender Budget Initiatives

The application of Gender Responsive Budgeting is greatly influenced by the way in which budgets are planned, executed, evaluated or audited. The driving stakeholders behind this initiative may wish to target a specific point in the budgetary cycle, which will ultimately determine the expected changes in the budgetary proposals or policies. These may indeed be overall changes. However, they can also be in terms of line expenditure. In other words, this means that one Ministry is able to dedicate fewer resources to one project and more to other. As Elson² summarises, “Planning and appraisal are constrained by commitments

to existing activities, which may be difficult to change. Audit and evaluation should feed back into planning and appraisal but at best will do so with a lag, since next year’s budget must be prepared before this year’s budget has been audited and evaluated”. Thus, the time at which an ‘intervention’ is made within the budgetary cycle affects the extent to which the relevant changes will occur.

Furthermore, the type of budgeting that is practiced will also have an impact on the effectiveness of the GRB analysis. Performance-oriented budgeting systems are more likely to use the GRB outcomes as input material, as opposed to those budgeting models which are driven by highly political motives.⁴¹

Figure 2: The budgetary process⁴²



As can be seen from the figure above, there are 4 main stages in a budgetary process. The first phase is the planning process. Phase two is defined as the 'Budget enactment by legislative power' and is the phase which attracts most public attention. If a gender specific initiative seeks to achieve *real* change in priorities and policies, it will aim to intervene in the first two phases. The role of gender budgeting at this phase is rather proactive, in that its use would be to put forward ideas and plans, or draw attention to previous analysis conducted, and to feed the results into the planning stage.

Phases 3 and 4, duly defined as 'Budget execution by executive power' and 'Budget auditing and assessment' respectively, are the final two phases of the Government budget. Intervention at this stage would take on the form of an evaluation of policies rather than initiatives aimed at bringing about a change in Government priorities and policies. The role of gender budgeting at this stage therefore, would be to evaluate the impact of the budget on women and men, as well as to raise awareness about certain issues, such as making public the real impact behind these expenditures or promoting gender equality.

One must keep in mind however, that the budget process is ongoing, meaning that when Phase 4 ends, phase 1 immediately begins for the next budget. Thus gender budget analysis initiated in the last two phases, may actually be the driving force behind certain reforms taking place, thus having an impact on Phase 1 and 2 of the next budget.

5.5 Government Responsibilities and the role of Civil Society

With the ratification of the Amsterdam Treaty,⁴³ all EU member states are now committed towards implementing a gender mainstreaming strategy in all areas of policy. The Treaty goes beyond simply eliminating existing inequalities, but it also promotes active participation. The use of Gender Budgeting is a tool to help comply with this commitment.

When highest level decision makers understand the importance of the initiatives and understand the benefits of the initiatives, there is a greater probability that the initiatives will materialise successfully, and so it is important to have their commitment to institutionalise the process. In France for instance, a gender-equality policy report is compulsory by law. The 'Jaune Budgetaire' is an annex to the budget and it outlines the impacts of the annual budget on men and women. Thus, in this case, all Ministries of the French Government are legally bound and hence fully committed, to include a gender perspective in the budgetary process. It is interesting to note that one of the first ministries to submit their report back in 2001 was the Defence Ministry, using the Gender Disaggregated Beneficiary Assessment (the second type of gender budget analysis in Section 4.3).

In Sweden, Ministries are expected by law to set gender equality objectives and targets. Thus, Sweden includes a gender perspective in all of its sectors, including the Ministry of Finance and not just in a selected few.

⁴² Sharp 2003

⁴³ Amsterdam, October 1997

Obtaining a legal commitment from the relevant authorities towards gender inclusion in the budget is of paramount importance, due to the fact that when this obligation is missing, the agenda for Gender Budgeting will more often than not fall on a limited amount of people. Without this legal commitment, the process of the initiatives will be long and dreary, which will, after a while, cause problems of continuity. Thus, it is crucial to obtain an official assurance from the local, regional and/or national Government to safeguard the future of these Gender Budgeting Initiatives. In this regard, training of officials also becomes a crucial element in the sustainability of Gender Budgeting as a common tool and practice.

Civil society is also a key actor in mainstreaming gender.⁴⁴ NGOs, especially women's organisations can contribute greatly to this process, especially since they are in a situation with great insight, and can therefore offer the most suitable and relevant initiatives. Since effective Gender Budgeting Initiatives require the joint forces of knowledge on gender equality as well as expertise in finances and budgetary policies, NGOs have the ability to offer a 'critical perspective in independent monitoring and evaluation of the budget'.⁴⁵ In fact NGOs are leading a lot of the initiatives and as a result Gender Sensitive Budgets are being acknowledged at all levels of Government.

44 Council of Europe, *Gender Budgeting*, Strasbourg, 2005

45 Council of Europe, *Gender Budgeting*, Strasbourg, 2005

In fact, the very first Gender Budgeting Initiative that took place was in Australia in 1984, and was started by women's organisations. Thirteen years later, the Australian Government conducted a Gender Sensitive Budget analysis.

A similar situation is found in the UK, whereby the Women's Budget Group has been active since 1989. Indeed, it started out as an informal think tank of researchers, however now it holds regular meetings with the relevant authorities in order to discuss the impacts of the budget on women.

The inclusion and participation of women in these initiatives is important for its effectiveness and more importantly for its relevance to the current trends within society. However, the capacity of these women to also understand the basic workings of the budget will greatly enhance the inputs and suggestions, as well as improve the articulation of their demands to the Government.



5.6 EU policy vis-à-vis gender responsive budgeting

Apart from initiatives taken on by individual EU member states, the last few years have seen the first efforts of Gender Budgeting Initiatives at EU level. In 2002, the Advisory Committee (AC) on Equal Opportunities for Men and Women acknowledged the fact that budgets are fundamental in policy planning and therefore recommended gender mainstreaming in the EU budget policy. A working group was established, in which the European Women's Lobby participated in order to facilitate discussions around the possibilities of Gender Budgeting Initiatives at an EU level.

In 2003, the AC published its first opinion about Gender Budgeting in which it was stated that the relevant authorities within the European Commission launched a feasibility study to identify the correct method and tools to be used in order to implement Gender Budgeting in macroeconomic and financial policy, as well as other core areas of EU expenditure. In addition, it also proposed the commissioning of a gender-based assessment of expenditure of the European Structural Funds (ESF), as part of the mid-term review of the ESF (2003- 2004) as well as on-going ex-post evaluations from a gender perspective.

Apart from this, it was also agreed by the AC that a gender impact assessment shall take place and shall analyse all parts of the EU budget process. All the knowledge acquired throughout this process was collected, organised, and disseminated as best practices. This should be especially useful when allocating financial resources to encourage budgeting actions at national level.

In a paper published by the European Women's Lobby (2004)⁴⁶, two objectives were outlined, which were said to be important if Gender Sensitive Budget analysis were to be introduced at European Level. The first objective is to implement gender sensitive analysis in different EU budgetary processes. The second is to ensure a better flow of knowledge and information regarding Gender Budgeting experiences within the member states, and also to promote a general awareness-raising about related issues.

The first objective would entail analysing the EU budget in terms of its impact on women and men and then reviewing the processes of gender mainstreaming both in the Structural Funds as well as in the Broad Economic Policy Guideline (BEPG). The next step would be to establish the mechanism to ensure the inclusion of a gender perspective in the budget planning. In the end, the gender budget would be used to analyse the effectiveness and successes of the EU to mainstream gender equality.

The second objective, which would be the link between macroeconomics and gender, would begin by gathering information about existing work and then establishing contracts between existing initiatives in member states. Through this, workshops will be organised with organisations that show their interest. These organisations could be women's organisations or even organisations whose focus is on economic and financial issues. Participating organisations would be both at an EU level, as well as at a national level. It was also advised to develop a manual which would answer important questions such as how to initiate gender budgeting policies. Eventually, enough resources would be available to develop a library of good practices, which can be shared by member states. In this way, experiences

⁴⁶ European Women's Lobby (2004), Gender Budgeting: An overview by the European Women's Lobby.

are recorded and new member states have the opportunity of making use of practices, which have proven to be successful.

Thus, both objectives require a build up of knowledge in what concerns gender issues in an economic policy framework. Gender disaggregated data is vital for the success of such an initiative, however relevant parties argue that at present, this kind of data is greatly lacking.

Key concepts

1. Typically, Government budgets set out the levels and types of expenditure the Government plans to make, and the ways that it plans to finance this expenditure.
2. Expenditure is usually broken down into:
 - Transfers (such as pensions, child-care and maternity benefits)
 - Subsidies (such as a transfer to bakers to subsidise wheat)
 - Services (public goods such as law and order, health)
3. In terms of Gender Responsive Budgeting, expenditure can be broken down into:
 - Gender targeted expenditure
 - Equal opportunities
 - Mainstream expenditure
4. The revenue side of the budget sets out the amount of revenue the Government expects to raise from taxation (direct and indirect); charges for public services (user fees); sales of public assets (including privatisation); and development cooperation grants.
5. Methods and tools used to conduct a gender analysis of budget:³
 - Gender aware Policy appraisal
 - Gender disaggregated Beneficiary Assessment
 - Gender disaggregated Public Expenditure Incidence Analysis
 - Gender disaggregated Revenue/Tax incidence analysis
 - Gender disaggregated Analysis of the Impact of the Budget on Time Use
 - Gender aware Medium term Macroeconomic Policy Framework
 - Gender aware Budget Statement
6. The application of Gender Responsive Budgeting is greatly influenced by the way in which budgets are planned, executed and evaluated or audited. Furthermore, the type of budgeting that is practiced will also have an impact on the effectiveness of the GRB analysis.
7. With the ratification of the Amsterdam Treaty, all EU member states are now committed towards implementing a gender mainstreaming strategy in all areas of policy. The Treaty not only outlines the need to eliminate existing inequalities, but also promotes active participation.

6. Gender Responsive Budgeting in Europe

The aim of this chapter is to provide policy makers in Malta with solid country-specific examples of when, why, and how Gender Responsive Budgeting is applied, by focusing in particular on Sweden, Switzerland, Italy, UK and France. Indeed, these countries have already taken specific actions on the GRB concept and therefore, these were chosen specifically for this reason. Throughout the individual country analysis, one will find that projects, studies and initiatives are carried out in a horizontal manner throughout various fields and sectors, namely transport, health, social policy, ICT, finance and employment. It is also important to mention that there may be other initiatives in these countries, which due to lack of data availability, are not referred to in this section.

6.1 Sweden

6.1.1 A background⁴⁸

Sweden is considered to be one of the leaders concerning gender equality as a result of the strong backing and commitment by Government and society.

At the moment, 70% of women in Sweden are gainfully occupied, and the birth rate is amongst the highest in Europe. The tax-benefit system is designed so that citizens can benefit from a healthy balance between work and family. The approach is individualised and at the same time aims for a fairer distribution of resources.

Swedish citizens are also given the statutory right to reduce their work hours by 75% when having a child. This right can be exercised until the child is eight years old. Nonetheless, almost exclusively women exercise this right.

On the other hand 69% of fathers take parental leave, and this is a high figure, especially when compared to the EU average, where only one in three fathers take parental leave.

In terms of paid and unpaid work, 42% of all gainfully occupied hours are accounted for by women and 58% by men. The amount of unpaid work being carried out reaches 126 million hours a week and in this case, 58% of the hours are accounted for by women and 42% by men. The gap between men and women in paid and unpaid work is therefore relatively low, especially in the unpaid work sphere.

Swedish law allows for parental allowance and is paid out for a total of 480 days after a child is born or adopted. Like any other income, this is taxed. In addition, each parent has 60 days leave. This is known as non-transferable parental leave, in that one parent cannot be entitled to 120 days leave. The right is also extended to adoptive parents.

⁴⁸ All the statistics in this section have been quoted from: http://www.sweden.se/upload/Sweden_se/english/factsheets/SI/SI_FS82q_Gender_equality_in_Sweden/Gender_equality_in_Sweden_FS82q_Hires.pdf

The father of the child may also get ten extra days of leave following the birth of the child. With the birth of twins, the temporary days of leave are extended to twenty days.

The Equal Opportunities Act outlines two criteria in terms of the workplace. Firstly, employers must assume an active role in promoting equality between men and women. Secondly, employers are obliged to investigate and take measures against sexual harassment. An employer is also prohibited from discriminating against an employee who takes parental leave.

Women's monthly salaries are on average 92% that of men's monthly salaries when differences in the choice of profession and sector are taken into account. The private sector records the greatest pay differentials and as in other developed economies, the largest gaps appear at the top of the occupational scale.

With regards to the decision making aspects, statistics show that the percentage of female-headed private limited companies stood at 25% in 2005 and for publicly quoted companies the figure stood at 31%. The share of women in senior management groups in quoted companies was 12.3%. In this area, Sweden is one of the best performing countries in the EU.

In addition, 47% of the Parliament members are women and 10 out of the 22 Government ministers are women. In local authorities, women account for almost 41% of the leadership positions.

6.1.2 Authorities responsible for the process

Several authorities were appointed to assist in the process for gender mainstreaming and hence gender equality, to become a national success. The Ministry for Integration and Gender Equality for instance, is the responsible authority to coordinate the Government's gender equality policy, and each Minister is then responsible for gender equality in his/her area of responsibility. The Gender Equality Unit which falls within the Ministry for Gender Equality is responsible for coordinating the Government's policies relating to gender equality and special projects involving gender equality. It is also responsible for developing methods to implement policies related to gender equality. It is important to note that on each of the country's administrative boards, there is a person who is specialised in the field of gender equality.⁴⁹

The Equal Opportunities Commission can enjoin employers to take active measures in terms of gender equality. It also has the power to fine an employer when deemed necessary. Finally, the Office of the Equal Opportunities Ombudsman which is a Government agency was created in 1980. Its main aim is to ensure that men and women have equal rights. The Office therefore is responsible to oversee compliance with the Equal Opportunities Act.

6.1.3 The activities

In 2003, three pilot projects were introduced, following the commitment that the Swedish Government made to integrate a gender perspective in the budgetary process. The pilot projects dealt with transport, regional development, and social sectors with the overall aim to undertake gender equality analysis of

⁴⁹ Gender Equality in Sweden. A document published by the Swedish Institute, October 2007

all policy areas, as well as outlining certain milestones and outcome indicators.

The objective of this project is to ensure that genders have equal opportunities, rights and responsibilities in all areas of life. However, for this to be achieved, a number of initiatives were put under the microscope for analysis.

These included:

- *Equal distribution of power and influence between women and men; in that men and women have equal rights and opportunities to exercise their duties as active citizens and to shape the conditions of decision making.*
- *Same opportunities for women and men to achieve economic independence; This means that men and women are to be given equal opportunities with regards to education and paid work, in order to ensure life long economic independence.*
- *Equal conditions in and opportunities to employment.*
- *Equal access to education and training as well as opportunities to develop personal interests and talents.*
- *Shared responsibility for children and domestic chores; This means that men and women both assume an equal amount of responsibility in terms of domestic work, and likewise, have the same opportunities and rights to receive care themselves.*
- *Freedom from gender related violence; this means that both men and women have the same rights and opportunities for physical integrity.*

In order to achieve the objectives of these commitments, a National Action Plan for Gender Equality was presented to the Parliament in June 2003, which outlined a roadmap for implementing gender mainstreaming throughout the years 2004-2009.⁵⁰ The focus was mainly on the decision-making processes in Government offices with the main attention being on the State budgetary processes. In order to measure the yearly performance of each Ministry, indicators were developed and in addition, a qualitative external evaluation was undertaken every other year.

In order to implement the projects successfully, a number of measures were taken including:

- The appointment of Gender equality coordinators;
- Extensive training programmes were offered to the gender equality unit as well as gender coordinators;
- Continuous training and support for all the officials involved in the work of gender analysis.

Following this, it was agreed that in 2006, the Parliament would be presented with the results outlining the performance of each policy area.

Political responsibility was clearly outlined in this respect, as each Minister was responsible for gender equality within his or her policy areas. The gender equality unit then assists the Minister for gender equality in his/her work and supports the other policy units in the Government offices. This means that in Sweden, there are approximately 230 agencies that are reporting to the Government on the progress of gender equality work.

⁵⁰ Schmitz, C, Gender Responsive Budgeting in Nordic Countries- The Scandinavian Experience: Barriers, Results and Opportunities, The Nordic Council of Ministers, Denmark

6.1.4 Description of the process

The process of change for Sweden occurred in three distinct stages – inception, development and application, as can be seen from the figure below:

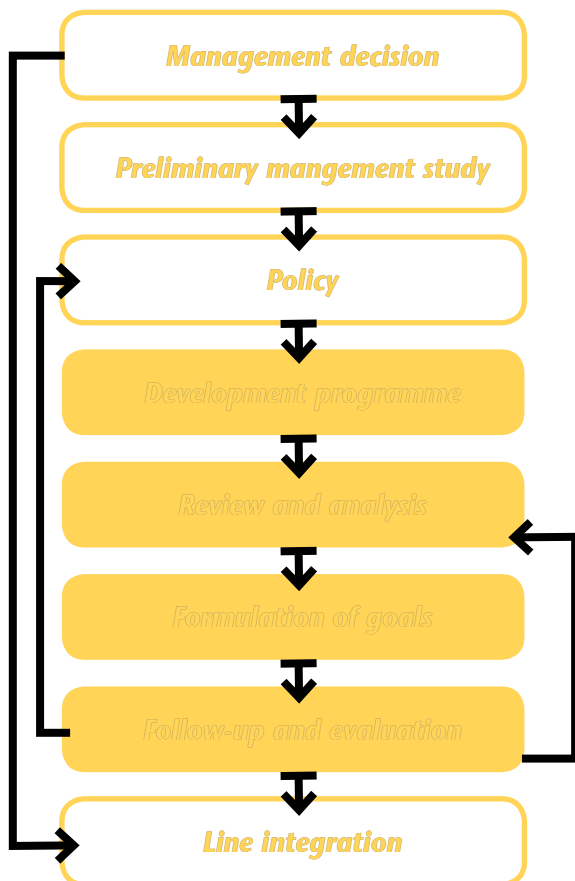


Figure 3: Implementing the process of change⁵¹

Inception, the first stage, is divided into three parts, which are executive decision, initial management study, and policy for gender equality. Essentially, executive decision, involves senior management to take a decision to mainstream gender in the overall operation. The decision symbolises the management's priority to introduce a gender perspective in budgeting.

In order to know what changes to make, one must understand what the current situation is, and thus it is important to carry out an initial management study once the decision to pursue gender mainstreaming has taken place. This study is conducted by senior management, and is used to determine what gender equality will mean for the specific operation the organisation conducts. Several important and relevant questions are asked, such as: How is the organisation managed? How is gender equality work currently being conducted in the organisation?

The policy for gender equality is a manifestation of senior management's intentions and commitments towards gender equality. Essentially, the policy is based on the outcome of the initial management study, whereby gender equality is defined in terms of what it means to the organisation. Hence, the drafted policy paper is a reflection of the current situation and what the organisation intends to achieve.

The policy specifies the overall objective and the interim goals, in addition to how the goals will be achieved and how the measures of success will be determined. At this stage, an important issue that is discussed and drafted is how the work will be followed up and absorbed into the organisation's regular activities.

The inception stage is followed by the development stage, which is in itself divided into two stages: Development Programme and Review and Analysis.

The policy intentions need to be translated into action, and this is done throughout the Development Programme. The Programme is designed with intentions to ensure that gender equality is truly absorbed into daily operations, by making sure that the procedures

⁵¹ Ministry for Gender Equality Affairs (2001), Just Progress! : Applying gender mainstreaming in Sweden

and working methods are achievable. At this stage, one would review and raise the levels of knowledge, creating a support organisation for the work ahead and also looking at the various ways in which this policy may be transformed to concrete form.

An important step of any Development work is that stage where review and analysis takes place. It is at this stage that gender equality knowledge is merged with knowledge of the operation. In Sweden the popular method known as 3Rs (Representation, Resources, Relia) is frequently used. In the method of review and analysis, one will analyse the representation of men and women employed in different sectors. It also analyses resources distribution between men and women.

The final stage is referred to as *Application*. This is divided into 3 sections, these being, formulation of goals, follow-up and evaluation and line integration.

Formulating goals for gender equality translates into showing how the Development work can be integrated into the organisation's regular structures. Here, one will find the working methods, which will allow for concrete gender equality goals to be implemented at all levels of the organisation. The goals will be introduced into the organisation's regular policy control system, such as the operational plan, and thus this work will be performed by regular staff possibly through the help of a support structure.

Subsequently, the follow-up and evaluation step is required, where goals need to be followed up and evaluated. The overall objective of gender mainstreaming, for instance, must be followed up, in order to determine the extent of success. The results achieved are to be compared with both the policy goals, and also with the goals set out in the programme directive. The outcome of this stage is transferred to the senior management, who will take this into

consideration in terms of learning curves when the next cycle comes.

The final step is line integration, or the full implementation issues in the operations of the organisation.

6.1.5 Examples of Developments of Gender Equality in Sweden

The gender policy objectives are a collective responsibility of the Swedish Government and all ministries are required to promote gender equality in their respective areas. The Minister for Gender Equality coordinates the work and is responsible for following up and developing gender policy. The adequate supply of gender disaggregated data has been an important part of the study. All official statistics have to be disaggregated by gender in Sweden.

The Swedish government acknowledges the fact that the budget is a key policy instrument and therefore sees the gender analysis of all government policy areas as equally important. In fact, Sweden has joined efforts with the Nordic Council of Ministers (since 2001) to mainstream gender in the budget process of all Nordic countries. Indeed, Sweden created a number of projects as a means to develop methods adaptable to Government processes. The projects found below are a few examples of how Sweden's projects focus on gender analysis, including a gender perspective on resource allocation and integration of a gender and an equality perspective in the national budget.

6.1.5.1 Gender Programme for Social Advancement

The Ministry of Health and Social Affairs launched a Development Programme entitled 'Gender Programme for Social Advancement'⁵² with the overall focus of the programme being:

- Greater efficiency and quality in Ministry activities through women and men being given access to care and service on equal terms.
- Greater job satisfaction among staff by making the best possible use of staff resources.
- Equality between women and men via a high level of quality in both the services provided and the work performed.

The gender programme was divided into two phases: the first one focusing on the development work of the Ministry and its agencies; and the second one aiming to intensify gender mainstreaming in the work of the Ministry and the agency. The primary objective is to make sure that by a certain date, all the relevant agencies had drawn up an action plan with regards to gender equality issues within their operations. It was decided rather early in the process to set up a support structure by engaging 'gender liaison officers' to act as a development programme contact point.

The process for implementation was divided into five parts as follows:

The knowledge gathering stage: this focused particularly on the needs of men and women. In a gender programme this is known as a gender impact assessment. The first step towards the final goal is to collect and to filter statistics by gender.

Skills development: where a series of training courses were made available, addressing all the levels within the organisation. The training curriculum ranged from basic training about the Programme as well as training in terms of formulating the directions for following up the annual report.

Support structure: This meant that Ministries are required to provide unambiguous directives and insist on proper feedback and follow-up.

Administrative Control: The Development Programme also sought to identify the policy control systems and introduced a gender perspective into these systems. The Ministry of Health and Social Affairs gave the concerned agencies explicit instructions when compiling their annual reports so as to include the work has been completed in the field of gender mainstreaming and also to mention what efforts were planned.

Further development: At this stage, the scope is to ensure that every proposal and every division taken by the ministry, and its agencies, is preceded by a Gender Impact Assessment that is openly reported and that it leads to action.

⁵² Just Progress! Applying Gender mainstreaming in Sweden, pg:12-13

6.1.5.2 Gender mainstreaming in the budget process at a local level in Sweden

The city of Göteborg in Sweden turned the goal of gender mainstreaming into a reality by utilising its budgetary process as a tool for the promotion of gender equality.

The City's administrative offices also based on a programme which aims to develop ways of merging and including gender equality into all parts of its budget process.

The programme uses the 3R methods – 'representation, resources and reality' as a means to achieve its goals. Training is offered to one leader and one co-worker from each municipal operation and then their newly acquired skills are passed on to their counterparts within their department.

The representation and resource elements of the programme make use of gender disaggregated data, the figures of which form part of the basic material for discussion. This also includes an analytical study of the norms and values that lie within municipal operations. The outcome of this is then shared between municipal departments.

Finally, the programme focuses on the formulation of objectives and targets for gender equality and pinpoint ways in which gender equality can be achieved.

To date, 44 city leaders and managers have completed the programme and submitted their proposals on how to improve gender mainstreaming. This included a proposal which aims to improve safety, security and user environment for a car park in the city of Umea, on the basis of gender mainstreaming, on the basis that car park environments generally tend to pose a stronger target for violence and assault for female drivers.⁵³

Key concepts - Sweden

Who is responsible?

1. The Minister for Integration and Gender Equality - to coordinate the Government's gender equality policy.
2. Each minister - responsible for gender equality in his/her area of responsibility.
3. Gender Equality Unit - responsible for coordinating the Government's work with gender equality and special projects involving gender equality.

What initiatives were introduced?

General Projects

1. Pilot projects in 2003 - transport, regional development and social sectors
2. National Action Plan for Gender Equality (2004-2009)

Specific Projects

3. Utilising its budgetary process as a tool for the promotion of gender equality- The city of Göteborg in Sweden
4. 'Gender Programme for Social Advancement', The Ministry of Health and Social Affairs.

How were these implemented?

1. Inception Stage (executive decision, initial management study, and policy for gender equality), Development Stage (Development Programme and Review & Analysis), Application Stage (formulation of goals, follow-up & evaluation and line integration)
2. 3Rs Method (Representation, Resources, Reality)

⁵³ Due to the limited resources available the bulk of material covered in this section is mainly from the paper ' Gender-responsive budgeting initiatives in Switzerland: Work in Progress' by Mascha Madoerin, Basel, Switzerland, August 2007

6.2 Switzerland

6.2.1 A Background⁵⁴

Switzerland is another country which is working towards gender equality. The employment rate in 2006 reached 71%, similar to that of other Nordic countries, but characterised by a low birth rate. There is also a very high part-time female participation (45%), which reaches 75% for working mothers. The tax-benefit system in Switzerland and the supply of public care services is not beneficial to women's economic and social independence. The system is still anchored on the male-breadwinner model which penalises two-earner families, however, this is currently in the process of being reformed in order to rectify the situation.

While the Swiss schooling system is of a very good level, it is considered to lack a family friendliness approach. School hours are not convenient for women who work full-time or for fathers who participate in taking or picking up children from school (long days broken by long lunch breaks).

According to a paper written by Mascha Madoerin⁵⁵ entitled 'Gender-responsive budgeting initiatives in Switzerland: Work in Progress', the first gender-responsive budgeting initiatives in the country emerged in 1994.

Following the year 2000, eight projects have been started. All of the projects range in size; nonetheless all are connected with Gender Responsive Budget analysis. Out of these eight projects, three were still in their implementation phase in August 2007, (Canton of Basel-City, Swiss Federal Department of Foreign Affairs-Swiss Agency for Development and Cooperation, and Working Group on Church Budgets).

On an international level, debates around the topic of Gender Responsive Budgeting initiatives was always centred around the idea that Gender Budgeting should be considered as an instrument to reach gender related improvements. To achieve this, Switzerland developed an analytical tool called the 'BASS Method' (this will be explained in greater detail later on in the section), and this method safeguards the interest of two very important aspects. Primarily, it is extremely relevant to achieve the goal of gender mainstreaming in development and economic policy, but it also seeks to provide an analytical view of the impact that public expenditure has on unpaid labour, amongst other things. It is important to point out that these initiatives have been mainly at regional level, keeping in mind the decentralised system of public administration in Switzerland.

6.2.2 Authorities responsible for the process

In March 2004, state budget cuts were discussed by the Swiss Public Service Union's women members ('VPOD-Frauen' in German), the Swiss Conference of Gender Equality, and the Public Services Federation (the 'FoeV' or 'Foederativverband des Personals oeffentlicher Verwaltungen und Betriebe'). This was commissioned to the Swiss Centre for Labour and Social Policy Issues (the 'BASS' or 'Buero fuer Arbeits-und Sozialpolitische Studien') to carry out an extensive study which was later named 'Saving on Women?'

This study was made public in 1996, when user-friendly leaflets were distributed, offering basic instructions on how to use the BASS method for civil society organisations, citizens as well as politicians.

⁵⁴ Due to the limited resources available the bulk of material covered in this section is mainly from the paper 'Gender-responsive budgeting initiatives in Switzerland: Work in Progress' by Mascha Madoerin, Basel, Switzerland, August 2007

⁵⁵ Mascha Madoerin is Independent consultant from Basel.

6.2.3 The activities and methodologies

'Saving on Women?' was launched in the form of a workshop so as to highlight the methodology which could be used to investigate individual aspects relating to gender equality in budgeting on the basis of the BASS method. This method, seeks to analyse public expenditure following three distinct criteria:

- Benefit of public expenditure for women/ men, girls/boys
- Direct and indirect impact of public spending as well as changes in public spending levels, on the employment levels of men and women.
- Impact on women's and men's unpaid labour.

The first criterion was a functional classification of expenditure, which was classified into three main categories: gender neutral, in favour of men/boys, and in favour of women/girls.

The second criteria, refers to both the direct and indirect impacts of public spending changes on employment. Direct impact on employment refers to the impact on civil servants' employment and wages. The indirect impact on employment is the impact of Government procurement on men and women's employment.

The third criteria, speaks about the impact on men and women's unpaid labour. The authors of the BASS study, together with the group of gender equality experts, went through all expenditure accounts and segregated them into two groups:

- Group 1: no impact on the unpaid labour of women assumed
- Group 2: impact on the unpaid labour of women assumed

The sum of all expenditures in Group 1 was compared with Group 2 for the same period (ten years), and thus differences in growth

were measured. The differences in growth were compared primarily for the total actual recurrent expenditure, but also for the differences in growth, when compared to other actual recurrent expenditure categories.

The BASS study puts forward the question 'Are we saving on women?' and thus, the impact of changes in public spending on women and men as separate entities was analysed, as opposed to a general analysis of the impact of public spending per se. The conclusion that emerged from this was particularly useful and readily utilisable by interest groups such as the women members of workers' unions and women's organisations.

The Basel GRB study looked more closely at the impact of public expenditure on the satisfaction of both women's and men's needs, as well as on their unpaid labour contribution.

6.2.4 Examples of Developments of Gender Equality in Switzerland

The first debates on gender-responsive budgeting initiatives started in 1994 – a year prior to the recommendations made at the United Nations Conference on Women in Beijing on gender budgeting (1995). In Switzerland an analytical tool – the 'BASS Method' – was developed. This method analyses the impact that public expenditure has on unpaid labour. The gender-disaggregated public expenditure analysis follows three distinct criteria which are:

1. Benefit of public expenditure for women/ men, girls/boys
2. Direct and Indirect impact of public spending and changes in public spending levels and patterns on women's and men's employment
3. Impact on women's and men's unpaid labour

The following section presents the Gender Responsive Budget initiatives with specificities

of the BASS Method, the projects implemented in Switzerland, their initiators and their results. Finally some projects that have not applied the BASS Method are also presented.

6.2.4.1 The continued development of the BASS Method in the Canton of Basel-City

As early as 1997, Gender Responsive Budgeting initiatives were already being promoted in the Canton of Basel-City. The Women's Council, the Cantonal gender equality office, the local section of the Swiss Public Service Union in addition to some members of the cantonal Parliament, were all promoting the Gender Responsive Budgeting Initiatives. However, it was only in the year 2000, that the Cantonal Parliament decided to launch its first GRB project.

For the purpose of the project, the roles and responsibilities were clearly outlined. The Women's Council was the central actor in the continuous debate over Gender Sensitive Budget analysis. The Gender Equality Office of the Canton Basel-City was responsible for driving, mentoring, as well as implementing the project whereas the Office of Statistics handled the compilation of data.

The project was set up to answer questions such as: Who pays and who receives which State benefits? Do men pay taxes and women 'profit' from State spending? Does the canton distribute money 'neutrally', equally to women and men? The incidence analysis was applied to answer these questions, which essentially meant that the advantages and disadvantages for various population segments were compared. Intrinsicly, a budget incidence analysis is not limited to a specific public institution but should also analyse the whole of the state expenditure. It is based on statistics and in such a way that State spending is applied to benefit recipient

whilst revenues are applied to taxpayers. The main focus of this study was mainly on the analysis of expenditure. However, due to data limitations it was not yet possible to analyse the redistribution effect. For this reason, a methodology proposal has already been submitted to implement a revenue incidence.

Before the project could have been implemented, the infrastructure needed to be set-up. This involved feasibility studies, public presentations which were needed to inform and educate the public on the issue, as well as discussions and negotiations with the Government. In addition, the relevant authorities had to engage in sorting out the data. For this study in particular, the experiences of the Canton of Basel-City was used, after it was statistically processed and organised.

This ground work, led to two major decisions:

- The introduction of a classification of public expenditure. The unique feature about this classification was that it was both detailed as well as functional.
- CHF 50,000 (€33,680.70) were allocated to further refine the BASS study and developing it in such a way as to make it more relevant and closer to the reality of the Canton of Basel-City. This credit was voted by the Cantonal Parliament in June 2000.

A report was made available to the public in May 2003, and in July 2005, the Government of the Canton of Basel-City agreed to extend this project that dealt with the gender-specific public expenditure analysis in order to include:

1. A yearly update to the public expenditure incidence analysis and also an update to the statistics related to the users of public services every four years.
2. A plan that will enable the development of method which will allow for changes over time.
3. Analyse further specific sectors, and thus, for this purpose, develop indicators which

will help the external experts. (In fact in May 2006, a project was launched on the education sector, and an instrument was developed by which one could analyse the impact of how public funds were distributed. This instrument also ensures that the strategic management of these funds is development together with a set of indicators).

The report from Basel reveals that the method produced significantly interesting results, despite the lack of data and problems encountered in organising the data for the incidence analysis. The results show that on average, the Canton's expenditure slightly favours men over women. Approximately, men receive 15% more State benefits than women.

When differentiated by age, it was found that up to the age of 75, State benefits per female are on average lower than that of men, and according to the published reports this was mainly due to public safety and public transport.⁵⁶ On the other hand, over the age of 75, per capita expenditure increases more for women and analysts attribute this difference almost exclusively to social welfare.

Public expenditure for women peaks at roughly the age of 25, and this is mainly due to the large expenditure on education. Nonetheless educational expense is slightly higher for boys and young men than for girls and young women. In addition, for citizens up until the age of 25, social welfare is also slightly higher in the case of boys and young men. This situation is a result, amongst others, of child/juvenile protection which consumes more spending in the case of men.

After the age of 20, public expenditure declines less strongly in the case of men, reason being mainly due to public safety. For male inhabitants between the age of 20 and 65, the

Canton of Basel-City spends an approximate CHF127 million (€19.36 million), whilst for women between those ages the average expenditure is CHF 42 million (€6.4 million). This strong decline in expenditure for women is not only seen in public safety, but also in social welfare and transport. In the analysis conducted within the health sector, it was found that women over 65 receive more monetary assistance.

If the analysis were to be repeated at regular intervals, developments within the system can be outlined. In addition, a regular check on affairs can shed light on whether all areas are developing at the same pace, or whether some areas are slacking. It was also said that the frequent analysis will prove to be very useful when benchmarking with other cities, cantons or countries, as well as serve as a planning instrument.

6.2.4.2 City of Zurich gender-specific budget analysis (2001-2005)

Following the publication of the BASS study in 1996, discussions about gender-specific budget analysis arose in Zurich, and these were mainly driven by members of the City Parliament and the City Gender Equality Office. It was in June 2001 that the majority of the City Parliament voted in favour of a motion that invited the City Government to analysis its expenditure with a gender perspective. The aims of the City Parliament, the Cantonal Parliament, and the Cantonal Government were not aligned and by the end of 2006, no new initiatives had yet taken place.

In 2003, the Government of the City of Zurich decided that a pilot phase should run from 2004-2005 and look into technical feasibility,

⁵⁶ Gender-responsive budgeting initiatives in Switzerland: Work in Progress, Mascha Madoerin, Basel 2007

as well as political relevance of gender-differentiated budget analysis. The scope behind this was to highlight the practical results as well as offer an estimation of the funds needed in order to fund a full scale analysis. The 'gender-differentiated budget analysis' was finally adopted in 2005, as a pilot phase.

The report contained a list of recommendations, which related mainly to the gender-specific classification of costs. It also highlighted the importance of having sex-disaggregated data and hence proposed a number of action steps to be taken. The conclusions of the project components of the City of Zurich budget analysis are listed below:

1) Personnel costs

Salaries paid out to women represented only 40% of all salaries paid. According to analysts, these results did not reveal a difference in salaries paid to men and women mainly because women are over-represented in lower age categories and under-represented in higher age categories. This means that while it is true that women represent 43.5% of the civil servants, they are over-represented in the lower age group. (This group generally tends to govern lower average wages that are in line with a junior's salary). This highlights the fact that their wages, on average, differ from that of men. The difference in wages arises not because of gender, but because of age which brings along experience and hence higher wages. On average, therefore, women only have 40% of the salaries because many of them are relatively young, meaning they are earning less because of the fact that they are, on average, more junior.

Consequently, analysts have said that these distributions need to be adjusted before one can possibly say that there is a difference between men and women's salaries. In fact, they have proposed a gender-differentiated analysis of personnel costs to

be conducted. This instrument will need to be complemented by a gender-differentiated analysis of the number of days that civil servants have participated in training events and also the costs of this further training.

2) Fiscal Revenues

This project component was not completed, due to the fact that data sets were not appropriate to allow for the calculation of fiscal revenues from working married women.

3) Grants/subsidies to private institutions

When the study was conducted, it utilised grants/subsidies that totalled up to 2% of the entire city's public expenditure. For the large part, the grants and subsidies were dedicated towards institutions that were active in public health and social services. Women made up almost two thirds of all beneficiaries of public contributions/subsidies.

At first, this might seem that women have a sort of preferential treatment in this area. However upon further investigation, it shows that this 'extra' expenditure for women is only a reflection of the necessary compensation for the traditional roles within the family. This means that women receive preferential treatment in what concerns health and social services, due to the existing disadvantages that women face in society and in the economy.

Analysts suggest that the way forward should ensure that gender-differentiated analysis of grants/subsidies given to private institutions is repeated periodically. Many subsidised institutions rely solely on voluntary work and/or unpaid labour, meaning that a study on unpaid labour would complete a gender-differentiated budget analysis. The analysts also concluded that some private institutions provide services which are funded by relatively small contributions from the State. If the City of Zurich itself was to provide these

services, it would cost much more, and thus it pays the State to invest in these private institutions.

4) Male and Female clients of selected groups of public products

Expenditure on public products and services accounts for approximately two thirds of all municipal public expenditure, and when budget changes have been recorded, it was generally to favour women. Within the educational sector, the situation is slightly different, in that the percentage of expenditure dedicated to women is 48%, while the increase in total budget spending is 42%.

In a concluding comment, the researches of this study suggested that detailed analyses of a particular sector should be preferred over a general study.

5) The following are three sector studies of City of Zurich and Canton of Zurich public expenditure (2001-2003):

City of Zurich: public expenditure for women's projects and for gender equality (2000)

In 2000, the 'Office for Equality between Women and Men of the City of Zurich' (today referred to as the 'Gender Equality Unit of the City of Zurich') published a special brochure divided in three sectors, presenting gender specific analysis of the municipal public expenditure from 1990 to 2000:

- Subsidies to women's projects paid by the Department of Social Affairs;
- Grants to artists paid by the Presidential Department;
- Grants to women projects from the City of Zurich fund for activities designed to benefit the public.

The results were as follows:

- Financial support to charitable and socio-

cultural women related projects were considerably unstable, growing fivefold from 1990 to 1998, but reduced again in the period 1999-2000.

- During the years 1999-2000, projects whose aim was women's rights suffered great subsidy cuts resulting from the fact that the Department for Social Affairs started favouring other civil society organisations that offered similar services to those provided by women's rights movements.
- Female artists only had access to 30% of the grants provided by the City of Zurich. However when looking at the distribution of grants given by discipline of the art, it was found that women represented over 50% of the grants given for dance and a little over than 40% for literature. Nonetheless, women were greatly under-represented in other areas such as music and film-making. Researchers of this study reported that the promotion of art made up a very small proportion of the city budget.
- Approximately the women living in the City of Zurich contributed an approximate CHF 3 billion (€2.2 billion) of unpaid labour more than men. However only 0.07% (CHF 4.2 million - €2.83 billion) of the city's expenditure was dedicated to the advancement of women, gender equality unit and women counselling centres.

Subsidies to the 'Maedchentreff' Association (girls' centre association) in the City of Zurich (2001)

Between 1998 and 2000 the subsidy given to this association, which acted as a drop-in centre committed to working with girls, fell tremendously (from CHF 250,000 to CHF 185,000) (from €168,403 to €124,619). As a result of this, in March 2001, this association decided to close down the drop-in centre. A small research initiative was conducted in order to analyse the subsidies awarded to the 'Maedchentreff' and the results that emerged from the study were that the cuts in public

subsidies were unjustified, a misleading system with problematic indicators. For example, services provided by this association were compared to those provided by another youth centre. This meant that the association in question had no real advantage over other youth centres when 'competing' for a grant, despite the fact that the service it provided was truly unique.

Canton of Zurich: gender-specific analysis of cuts in public spending (2004)

The 'Budget Stabilisation programme'⁵⁷ was proposed by the Government of the Canton of Zurich in September 2003. This incorporated a set of 144 measures designed to eliminate public deficits. An analysis of these measures

was commissioned by the Canton's Gender Equality Unit and the Research division of the University Centre for Social Work carried out the study. These measures appeared to be 'strongly related to social integration'.

For this analysis, seven measures were analysed but three of these budget cuts had a significant impact on women. These were:

- The Cantonal complementary benefits for beneficiaries of the national pension scheme benefits and national invalidity insurance were cut.
- Grants to vocational training centres for further training were reduced.
- Cost-recovery mechanisms in the field of vocational counselling for adults were introduced.

Key concepts - Switzerland

Who is responsible?

1. The Swiss Public Service Union's women members
2. The Public Services Federation
3. The Swiss Conference of Gender Equality Delegates
4. The Swiss Centre for Labour and Social Policy Issues

What initiatives were introduced?

General Project

1. 'Saving on Women?': A study using the BASS Method

Specific Projects

1. The continued development of the BASS Method in the Canton of Basel-City
2. City of Zurich gender-specific budget analysis (2001-2005)
 - a. City of Zurich: public expenditure for women's projects and for gender equality (2000)

- b. Subsidies to the 'Maedchentreff' Association (girls' centre association) in the City of Zurich (2001)
- c. Canton of Zurich: gender-specific analysis of cuts in public spending (2004)

How were these implemented?

The BASS Study seeks to analyse public expenditure. The three criteria used in the BASS study to carry out a gender-disaggregated public expenditure impact analysis are:

- Benefit of public expenditure for women/ men, girls/boys
- Direct and indirect impact of public spending as well as changes in public spending levels, on the employment levels of men and women.
- Impact on women's and men's unpaid labour.

⁵⁷ Hochschule fuer Soziale Arbeit, Forschung und Entwicklung (2003): Geschlechtsspezifische Auswirkungen ausgewaehlter Teile der Sanierungsmassnahmen San 04.

6.3 Italy

6.3.1 A Background

Italy has one of the lowest employment rate indicators for women in the EU - at 46% (in 2006) with an increasing rate of part-time jobs (at around 26%). The tax-benefit shows some changes towards individualisation of income tax, but it continues to discriminate against two-earner families. In addition, Italy experiences a low expenditure on family and children related benefits, as well as child and dependent adult care services.

In the year 2000, the Ministry for Equal Opportunities organised a seminar, which was attended by local administrators from all over Italy. The output of this seminar resulted in a Gender Budgeting Initiative. The Ministry proposed a plan for the implementation of gender budget analysis. However, when a new Government was elected in 2000, this initiative was disbanded.

Despite the fact that the Gender Budget analysis plan did not go through at a central Government level, the local administrators took hold of this project. By 2002, there were a number of regional initiatives running.⁵⁸ In case of Italy, it is difficult to summarise the characteristics of the different initiatives due to the fact that regional, provincial and municipal level governments all assume responsibility for the different policies which are tailored to suit the needs of the particular locality.

In a paper written by Giovanna Vingelli⁵⁹, entitled 'A critical review on Gender Budgeting in Italy', the main features of the Italian local Government's engagements with Gender Budgeting projects are summarised into four points.

- An approach where 'inside institutions' are engaged. The analysis can therefore very simply be conducted without the participation of local institutions and bureaucracy. The study however aims to alter the financial policy, and if this is to be done then the cooperation of the people in the positions of power is essential for its success.
- Results of the analyses are generally presented in a separate document with an independent title for example: Gender Budget
- Many a time, the analysis is a result of a 'think-tank' of experts.
- Analysis generally presents the current situation of expenditure with special reference to women and men.⁶⁰

6.3.2 Authorities responsible for the process

In Italy, most of the GRB experiences are regional or local. The department leading the initiatives are the equal opportunity units or departments in coordination and cooperation with the relevant financial authorities. As a result, the analysis and the changes in the budget that were being sought were a reflection of the specific competencies found in the regional or local authority.

6.3.3 Examples of Developments of Gender Equality in Italy

In 2000, the Ministry for Equal Opportunities organised a seminar on the gender impact assessment of government budgets. The Ministry proposed a plan to implement GRB at government level, However it was the regional level that took hold of the idea. By 2002 there were already 4 initiatives taking place.

⁵⁸ Some of the regions in which gender budgeting initiatives were running were : Emilia Romagna, Marche, Valle d'Aosta, Liguria.

⁵⁹ A Critical review on Gender Budgeting in Italy Department of Sociology and Political Science, Università della Calabria, Italy.

⁶⁰ Only Regione Emilia Romagna analysed the revenue side of the budget.

Some of the initiatives that were carried out in the regions (mentioned below), found that the GRB tools in the existing literature were either too expensive to utilise (due to the lack of data) or inadequate to analyse the reality of budgeting and fiscal policies at the local level. For this reason researchers proposed a methodology that used indicators to determine which specific issues needed to be looked at in budget terms. This benchmarking system highlighted troubled areas in the region which were then linked to corresponding policies. In the case of Province of Genoa, the method of 'cross analysis' was used because it helped to identify the relationship amongst the socio-economic variables, once again the lack of gender disaggregated data was emphasized. In the Marche region, great emphasis was placed on educating officials about GRB.

6.3.3.1 Emilia Romagna Region and Province of Modena

The initiative that took place in the Emilia Romagna Region was commissioned in particular to analyse the effects of regional Government programmes and expenditure on labour market outcomes, related benefits as well as on the use of different transportation options. The reason of choice for these particular issues was that the regional, provincial and local level Governments were all solely responsible for these different issues in Italy. In addition, from a previous initial analysis carried out, these areas within the economy proved to have the most unequal outcomes.

A number of people were engaged in this initiative, such as the direct participation and political support from different levels of Government. A number of experts also

participated in the collection of data. These experts also contributed towards the analysis of the impact that expenditure and revenue had on a regional and local levels in terms of gender equality. The partners that were involved in this project were SCS Azioninova Spa (Bologna); Centre for Analysis of Public Policies (Centro per l'analisi delle politiche pubbliche, CAPP, Modena).

The tools to carry out a Gender Responsive Budget are provided in almost every GRB document. However in this case, it proved to be very expensive to utilise these methods, particularly due to the laborious task of collecting or looking for data. In addition, these tools were also found to be inadequate to analyse budgeting or fiscal policy in that kind of reality. For this reason, researchers engaged in this study proposed the methodology based on the use of indicators to highlight the position of Italy in relation to other EU countries. In other words, the methodology proposed the usage of benchmarking to highlight the important issues depending on whether the region was above or below EU averages.

This benchmarking system allowed the relevant authorities to see which areas were 'trouble spots' in the region. The policies which were directly linked to this area were reviewed afterwards. As a result of this method, a number of analyses on the influence of financial policy on the situation of women have been carried out. A number of reports suggest that the taxation system should be modified, in other words, the taxation system needs to take into consideration a situation with two working parents.⁶¹

⁶¹ A Critical review on Gender Budgeting in Italy Department of Sociology and Political Science, Università della Calabria, Italy.

Prior to the change in the taxation system for a household of two working parents, it did not make much sense for the person in the household who earns less to go out and work. Because of the income gap, it was generally women who had the lowest income and thus, generally the female member of the household stopped working or took up a part time job.

Increasing public child care facilities could possibly help to increase women's chances of finding a job or being able to attend training. In addition, improving the transport systems would lead to better access to jobs once the training is over.

6.3.3.2 Province of Genoa and Municipality of Sestri Levante

The province of Genoa has been committed towards gender mainstreaming since 2001, where the primary aim has always been to instil a new way of thinking – one which regards the gender perspective as essential in public policy making. In addition, this new way of thinking needed to be spread across all levels, local institutions, social partners, and to the business community.

In order to achieve the goal of introducing a gender approach into all the functions of the province, many projects were planned, namely, gender projects in the labour policies and training activities. In 2001, the province had decided to focus on local Gender Budgeting programmes with the main light being on a small town called Sestri Levante. The experience of this small town aroused great interest, both at a European level, as well as among other Italian local institutions.

The methodology used was that of 'cross-analyses', with reference to a number of economic and social sphere areas. This methodology was chosen so that the interdependence among the socio-economic variables could be identified.

Nonetheless, such studies are limited by the shortage of gender disaggregated data. This case was affected by this limitation, in particular due to the fact that it aimed to detect gender differences in the labour market, at both local and municipal level.

The initiatives in this province were conducted on two fronts, that is, by the provincial and municipal level. The aim was to offer a comprehensive and articulated interpretation of a framework which will in turn offer a better understanding of gender issues in the territory.

The project that took place in this province is part of a process of Social Budgeting in which all of the administration was involved. The projects of the province and the municipal level took place simultaneously, to evaluate the impact on the territory of the family policies that had been introduced.

In order for Gender Budgeting to be spread across other administrations, the Province of Genoa signed an agreement with the Provinces of Modena and Siena to exchange best practices as well as organise network activities.

The initiative in Genoa is essentially built on three project activities:

1. To suggest and decide how to modify the budgeting procedure to better represent gender issues;
2. To raise public awareness and advocate accountability & commitment from a political point of view;
3. To strengthen knowledge with respect to gender budgeting.

The innovation behind this project is that it started off with the identification of a series of indicators on effectiveness and efficiency, followed by the audit of the budget cycle from a gender perspective.

6.3.3.3 Marche Region

This project was funded by the Marche region and dealt with the budget cycle of 2003-2004. The project was aimed at introducing a gender perspective into the budget over the long term. Social policy, health care, regional development, and transportation were the pilot areas for this project.

One of the strategies of this project, amongst others, was to increase women's participation as well as to instil a gender perspective into governance processes. This was done through gender analyses and by encouraging the public to participate in budgeting processes.

A gender analysis was carried out whereby every Department was presented with the opportunity to identify the equality indicators it deemed most important, and relevant to its particular area of responsibility. The innovative characteristic about this initiative is the fact that a great deal of effort was placed on educating as well as raising awareness amongst the officials.

Key concepts - Italy

Who is responsible?

1. Equal opportunity units
2. Departments in coordination and cooperation with the relevant financial authorities.

What initiatives were introduced?

1. *Emilia Romagna Region* was commissioned in particular to analyse the effects of regional Government programmes and expenditure on labour market outcomes and related benefits, as well as on the use of different transportation options.
2. *The Province of Genoa* organised gender projects in the labour policies and in training activities. This initiative is built on three project activities:
 - a. To suggest and decide how to modify the budgeting procedure to better represent gender issues;
 - b. To raise public awareness and advocate accountability & commitment from a political point of view;

- c. To strengthen knowledge with respect to Gender Budgeting.
3. *Marche Region* commissioned a project aiming at introducing a gender the long term perspective into the budget. The pilot areas for the project were:
 - a. Social Policy;
 - b. Health care;
 - c. Regional development;
 - d. Transportation.

How were these implemented?

1. Usage of benchmarking to highlight the important issues and depending on whether the region was above or below EU averages (Emilia Romagna Region).
2. 'Cross-analyses' with reference to a number of economic and social sphere area (The province of Genoa).
3. Gender analyses and encouraging the public to participate in budgeting processes (Marche Region).

6.4 United Kingdom

6.4.1 A Background

According to the Labour Force Survey, released on the 13th November 2008, the UK is reported to have a female participation rate of 65.5 %⁶² and as a result, has already reached the Lisbon target of 60% female participation rate. In addition, according to the same survey, the UK registers a 41.6% rate of employment for females in part time work.

The United Kingdom has a different budgetary process to other countries. This fact has shaped the Women's Budget Group's (WBG) relationship with the Treasury of the UK, as the WBG has become a key driving force in relation to Gender Budgeting.

Within the UK budgetary process there exists a Spending Review which spans out the Government expenditure for individual departments for the budgetary year in question, together with a projection for the following three budgetary years.

This budgetary process is different because changes in taxes and benefits, as well as the regulations relating to them, are specified in the annual budget and not in a statement of revenue and expenditure. On the day of the budget, the Chancellor focuses mainly on revenue raising measures, and skims through departmental expenditure plans. It is in the following days that the Spending Review is released and thereby announced.

The WBG has devoted most of its efforts towards taxes and benefits and only very recently to specific gendered effects of Government expenditures - this is a stark contrast to most of the other gender budget

initiatives in the EU. The reason for this is that there are fewer taxes and benefit programmes to analyse when compared to spending programmes. Furthermore, as Himmelweit (2000)⁶³ points out, taxes and benefits apply to individuals, making the gender impact easier to identify.

In addition, targeting taxes and benefits work hand in hand with gender assumptions that underpin economic analysis: for instance policies that entail paying the sole earner of household a tax incentive, on the assumption of joint use family income.

6.4.2 Authorities responsible for the process

The WBG is made up of a variety of women activists and other organisations with similar equality goals, many of which are academic. The WBG has "gained extensive consultative access to policy makers, especially within H.M. Treasury.

So far, the WBG's role has developed to offer Government officials and Ministers constructive feedback on consultative documents and provide proactive advice on pertinent issues such as childcare provision, tax credits, productivity and work-life balance. The WBG also provides observations on major policy decisions, such as the Spending Review and the annual Budget, and provides guidance on methodology and practice, for example, for the gender mainstreaming of policy and the selection of targets and indicators.

In 2003, a pilot project was launched with the final goal being that of applying Gender Budgeting analysis to public expenditure related to labour issues. This initiative was supported

⁶² Eurostat, Labour Force Survey, 13th November 2008

⁶³ Himmelweit S. (2000). The Experience of UK Women's Budget Group. Paper prepared for the International Workshop on Gender Auditing of Government Budgets. Rome.

by the UK's Women's Budget Group and was conducted by H.M. Treasury in collaboration with the Women and Equality Unit.

The initiative looked at the gender impact of the programmes within the Department for Work and Pensions, as well as in the Department for Trade and Industry. The former project focused on two new initiatives which provided training and employment support to men and women. Within the Department for Trade and Industry, the analysis was applied to its Small Business Service Programme.

WBG in the UK is perhaps one of the largest driving forces behind Gender Budgeting. The group has managed to raise some funds despite its small size. Nonetheless, these funds are not sufficient to employ full time staff. The women's budget group supported this initiative because the core activities of the group entailed active participation in the budget and pre-budget report from a gender perspective. Nonetheless, this group feels that it should be the Parliament that puts the public expenditure to scrutiny, especially from a gender equality perspective.

It is important to point out that the WBG focuses on presenting efficiency arguments to H.M. Treasury and to other actors such as Parliamentary committees, diverse Government departments and the tax authority. "Using the efficiency argument might seem a retreat from the more explicitly feminist argument for gender-impact analysis based on promoting equality. Yet, in practice, the efficiency argument is a more radical approach, because it requires policy makers to challenge the boundaries between economic and social policy making, by tracing the effects of economic policy outside the traditional economic domain". (Himmelweit, 2002)⁶⁴

In addition to the national initiative, there are also groups in Wales and Scotland that

are making progress in lobbying their regional Governments for changes in the budget according to their respective competencies.

In Scotland, the Government is working in partnership with the Equality Proofing Budget and Policy Advisory Group (EPBPAG) to map the pathway between evidence, policy and expenditure according to three areas:

1. Improve the presentation of information about equality issues in the Government's budget documents.
2. Raise awareness about the need to mainstream equalities into both policies and budgets.
3. Investigate ways of monitoring Government expenditure on different equality groups.

6.4.3 Examples of Developments of Gender Equality in the United Kingdom

The GRB initiative in the UK originated from civil society and now has extended to a regional level. The main initiatives however, have remained national.

The Women's Budget Group (WBG) holds meetings regularly where responses are formulated to the budget and pre-budget statements. Through the outcomes of these meetings, the group has built a reputation with which they have been able to influence government policy. The WBG focuses mostly on taxes and benefits, rather than on expenditure. In the past the WBG has carried out an in-depth impact analysis in areas such as tax credits and benefits, poverty, pensions, combining employment and caring, equal pay and productivity.

The following UK-based projects analyse expenditure and benefits of activities provided by Government. These mainly focus on the 'Audit of Distribution of actual Inputs, activities and Outputs' – one of the Gender Budget analysis methods⁶⁵.

⁶⁴ Himmelweit S. (2002) Making Visible the Hidden Economy: The Case for Gender- Impact Analysis of Economic Policy, *Feminist Economics* 8(1).

6.4.3.1 *New Deal for Employment Programme*

In the UK, the Government introduced NEW DEALS, with the primary aim being that of promoting economic and employment opportunities for all the citizens. At face value, they were designed to be gender neutral due to the fact that they were open to everyone. However, within the same design of the programme, significant gender imbalances were found in terms of participation and expenditure on the different programmes.

The two programmes scrutinised by the WBG were 'The New Deal for Young People' (NDYP), and 'The New Deal for the Long Term Unemployed' (NDLTU). Former chair of the WBG, Katherine Rake, looked at the expenditure figures which were published in the Budget 2000, and noted that women, especially women in a relationship are less likely to register as unemployed, and when they do, their registration period is likely to be comparatively shorter. Thus, NDYP and NDLTU have a male preference embedded into their design, as women resulted in a small proportion of the target audience. It was also noted that up until 1999, 27% of the NDYP participants and 16% of the NDLTU were women⁶⁶.

Another NEW DEAL programme was the New Deal for Lone Parents (NDLP). In this programme, Rake⁶⁷ noted that 95% of the participants were women. However, whilst analysing the expenditure for this programme, she also noted that the expenditure on NDLP was a mere 8 % of the total funds allocated to the New Deal programmes. This is especially low when compared to a total of 80% of the funds dedicated towards NDYP and NDLTU.

⁶⁵ The Gender disaggregated Public Expenditure Incidence Analysis method.

⁶⁶ Rake, K. (2001) A Human Dimension

⁶⁷ Rake, K. (2001) A Human Dimension

Rake also went on to identify the expenditure per participant in each programme, and found that those participating in the NDLP programme received about £700 (€836), whereas those participating in NDYP and NDLTU received £1,560 (€1931.14) and £1,370 (€1695.94) respectively. These results are the fruit of a Gender Budgeting exercise. After having conducted such an exercise, Rake concluded that the New Deal was not gender neutral, both in terms of design and expenditure.

6.4.3.2 *Spending on Sports in Wales*

The Equal Opportunities Commission and the Sports Council for Wales carried out a Gender Budget analysis on sports expenditure. Spending on sports programmes tends to be gender blind and consequently gender imbalanced. In this research, it was found that activities which had a high female participation rate, tended to rely more upon self-funding as opposed to Government support.

6.4.3.3 *Gender Analysis of Expenditure Project*

The WBG had been lobbying H.M. Treasury to run a pilot gender budget initiative in addition to the consultation on measures related to changes in the tax-benefit system under the New Deal programmes.

In Spring 2003, in collaboration with the Women and Equality Unit, the WBG launched a pilot Gender Analysis of Expenditure Project (GAP) across several departments. Members and staff of the WBG worked closely with H.M. Treasury providing technical advice and assisting with project management.

The key findings⁶⁸ from the Gender Analysis of Expenditure Project included:

1. Gender analysis can contribute to the evidence base which is used to inform policy development, implementation and evaluation;
2. The tools and expertise necessary to carry out gender analysis already exist within Government;
3. In order to conduct gender analysis in the future, there needs to be clear buy-in from key stakeholders across Government and a significant improvement in the availability of gender disaggregated data;
4. The methodology used for the project was broken down into two phases:
 - a. The first phase involved disaggregating the Departmental Expenditure Limit (for the two departments included) into gender-

specific and mainstream expenditures and then the gender impact of mainstream expenditure was analysed.

- b. The second phase analysed the gender disaggregated expenditure of certain programmes within both departments.
- c. Simultaneously, the gender disaggregated analysis of needs and outcomes of existing and potential beneficiaries was analysed.

The initiative generated public sector awareness for the H.M. Treasury and the Department for Trade and Industry. Not only in terms of the importance of analysing the expenditure from a gender perspective, but also in terms of the initiative's important contribution towards a more informed policy. According to the British Council (2005), the initiative improved the Government's ability to conduct Gender Budget analysis of expenditure and also served as a benchmark for future work in this regard.

Key concepts - United Kingdom

Who is responsible?

1. The Women's Budget Group
2. H.M. Treasury
3. Women and Equality Unit.

What initiatives were introduced?

1. A pilot project to apply Gender Budgeting analysis to public expenditure within the Department for Work and Pensions and in the Department for Trade and Industry. This project focused on three New Deal Projects:
 - a. The New Deal for Young People
 - b. The New Deal for the Long Term Unemployed
 - c. New Deal for Lone Parents
2. Gender Budget analysis regarding spending on Sports in Wales.
3. Gender Analysis of Expenditure Project across several departments.

How were these implemented?

1. Initiatives analysed the impact of programmes from a gender perspective (pilot study & Gender Budget analysis for New Deal Projects)
2. The methodology used for the project was broken down into two phases:
 - a. Disaggregating the Departmental Expenditure Limit into gender-specific and mainstream expenditures, subsequently analysing the gender impact of mainstream expenditure
 - b. Analysing gender disaggregated expenditure of certain programmes within the departments
 - c. Simultaneously, the gender disaggregated analysis of needs and outcomes of existing and potential beneficiaries was analysed

⁶⁸ Final Report of Gender Analysis of Expenditure Project, Government Equalities Office, London, 2004

6.5 France

6.5.1 A Background

France has formulated the principle of gender mainstreaming as a general policy principle and gender mainstreaming has become part of the 'Equality Charter' since 8th March 2004.

In terms of labour force participation, France is considered one of the EU countries with the lowest difference in female and male employment rates. Indeed, in 2007, the employment rate of females was 60%, whereas that of men was 69%. In addition, 30% of all female workers work on part-time basis while 6.2% of female workers are self-employed.⁶⁹

The healthy life expectancy for women in France is longest in the EU, where at 75 years of age, females can expect on average to live another 14 years. For men at the same age, life expectancy is also the longest in France, at around 11 years.⁷⁰

France has experienced a radical change regarding its policies on gender equality in the past 30 years. The French experience has been referred to by French researchers as paradoxical, in that a very interventionist family policy with clear pro-natalist objectives was recast into one favourable to increasing women's economic independence. According to Anne Revillard (2007) "the State recognition of family interests (in France) is very strong, and was initially rooted in 'familialism', an ideology that promotes the family as an institution." According to Revillard, this has often played against women's rights". In the 1960's this policy was challenged and was able to reframe work and family policy 'in terms of a policy of equality in employment'.

The changes made to these policies during the nineties have contributed to a change in the negotiation power of couples where reconciliation of work and family life has been used in favour of women's higher employment and the rhetoric of "freedom of choice" has been abandoned. Moreover, the trend where women have higher salaries in two-earner couples has been recently identified in France (Stancanelli, 2007)⁷¹.

Moreover, the focus on improved solidarity introduced means testing as higher income inequality was also being tackled. According to Letablier (2002)⁷², "Family policy has become increasingly linked to social and employment policy." The policy that evolved has the following components:

- Support for the "cost" of children (housing, childcare and children allowances for the poor);
- The right to care recognised by labour law (maternity leave, paternity leave, parental leave, child sickness leave, leave for parents with children with serious illnesses, caring rights in pension schemes, tax schemes for expenditure on children);
- Enhanced childcare facilities such as crèches and nursery schools as well as the provision of individualised and subsidised childcare.

6.5.2 Authorities Responsible for the process

In 1999, round about the period when France's finance bill for 2000 was voted, Members of Parliament, decided that thereafter, together with the finance bill, the Government would present an account of financial statements. These would outline the efforts being made to promote women's rights and gender equality.

69 Eurostat, Statistics in focus, Employment gender gap in the EU is narrowing, November 2008

70 Eurostat, The life of women and men in Europe – 2008 edition.

71 Stancanelli E. (2007) Marriage and Work: an analysis for French couples in the last decade Documents de Travail de l'OFCE 2007-10, Observatoire Français des Conjonctures Economiques (OFCE)

72 Letablier M.T. (2003) Fertility and Family Policies in France, Journal of Population and Social Security (Population), Supplement to Volume 1

This was considered a transversal policy to which each of the Ministries had to pay specific attention and effort. Since 2001, Ministries/ departments were asked to add supplements or annexes to the budget. Such annexes are known as the Yellow Budget Papers and they call upon each department to:

- Identify all programmes and actions targeted at women or girls;
- Identify all the actions that each department has taken to promote gender equality;
- Outline the policies prepared in relation to gender equality;
- Present the indicators that it uses to measure its contribution.

Therefore the Yellow Budget Papers provide a means to monitor financial efforts being made in the promotion of women's rights and gender equality.

6.5.3 Description of the process

The Yellow Budget Paper acts as a monitoring instrument for the legislature. It is the Government's platform to display the results of its policy and it measures the results of policy. Each Ministerial department must identify and therefore elaborate on each of the actions it has taken which will eventually contribute to gender equality or raise the awareness about this issue.

Each department is to state explicitly its policy on gender equality as well as to present the indicators which it finds most relevant to the issue. The document is one which acts as a supreme gender mainstreaming tool, due to the fact that every ministerial department is to examine its activities in terms of how gender equality is being translated into its budget.

On the other hand, there is expenditure that is specific to the female gender. This includes breast screening and uterine cancer support.

Similarly, expenditure which focuses on raising awareness, or aimed at increasing capacity to enable policy making and budget authorities to address gender equality is also directly attributable to the female gender.

However, these budgetary expenditures constitute a relatively small amount of the overall national budget in any country, including France. The State's commitment towards promoting equality goes far beyond gender specific expenditures. However the financial impact of the other measures is harder to quantify.

Nonetheless, each Ministerial department must now supply some indicators which help to evaluate the gender specific impact of the entire budget. In this sense the yellow budget paper looks at the differences in gender in the different indicators provided.

The yellow budget paper can help to analyse how practices which are thought to be gender neutral do in fact have different effect on men and women within a society. Therefore, this makes it possible to analyse the entire budgetary activity in terms of to what extent it promotes gender equality. For instance, the budget devoted to combating unemployment can be compared with the changes in unemployment rates for men and women.

6.5.4 Examples of Developments of Gender Equality in France

According to the Budget Act for 2000, the French government established the obligations (by government) to submit an annex to the draft Budget Act presenting the funds allocated towards promoting gender equality. This government initiative puts forward a detailed breakdown according to each ministerial department of the actions that have been

taken to promote gender equality. Each department was also encouraged to specify its gender equality guidelines as well as to present the equality indicators which it considered to be most useful to its particular area of responsibility.

The first edition of this annex did not include all of the French Ministries, however it did include the appropriations made to promote gender equality by regional councils.

Further detail specifying allocations earmarked to promote gender equality is provided below.

6.5.4.1 Approach of the paper on the budget and activities promoting women's rights and gender equality

The Yellow Budget Paper for 2008,⁷³ in comparison with the first paper in 2001, reveals that much work remains to be done in France to improve statistics and analysis of the gender equality situation in terms of the budget. Although in 2001 there were already good quality statistics regarding employment, many of the other Ministries that submitted reports had some trouble in finding specific statistics and indicators so that the information found was more of a qualitative nature - which remains so to this day. However, it is interesting to note that throughout the paper there are references to academic or commissioned reports on which policies or programmes are based. In this sense there is an important input by the academic community in guiding and monitoring diverse issues.

Another very important feature of the report is the emphasis on including a section on reconciliation of work and personal life. La gestion des temps de vie (Management of life and work) in 2001 changed to L'articulation des temps de vie (reconciliation of work and family life) by 2008. This holistic approach on the use of time is central to understanding the impact and the need to link gender equality to budgets. In France not only employment and reconciliation of work and personal life are addressed, but also urban planning and services that aim to change the way time is used in cities, and explicitly include time for parents and children.⁷⁴

Measures to encourage firms to take steps in the direction of family-friendly policies include tax breaks linked to costs deriving from financing of child birth and care for employees and different child care leaves taken up by employees. For example, in 2006, the tax credit for firms under this chapter of the budget has been estimated at €25.4 million compared to the cost for firms of €131 million. In other words the firms have thus managed to reduce their costs deriving from the various leaves that employees have a right to by law.

Another important chapter in the yellow paper is devoted to the promotion of equality within the public administration in France, not only at central Government level, but also at a regional level. In this case, rather than an analysis of expenditures, the aim is to reflect the advances made in increasing the presence of women in the higher level posts of the French Government.

⁷³ Projet de loi de finances pour 2008 Annexe État récapitulatif des crédits et des actions qui concourent aux droits des femmes et à l'égalité entre les hommes et les femmes, French Government, Paris, 2007

⁷⁴ See for example Espace des Temps initiative of the city and surrounding metropolis of Lyon <http://www.espacedestemps.com/>.

A number of measures within Ministries are being implemented. These include:

- Multi-annual plans for improving the access of women to higher level posts
- The preparation and adoption of time management charts
- The assistance and accompaniment for geographical mobility
- The feminisation of the career paths
- The modernisation of the management of higher posts and the reinforcement of the objectives of feminisation of jobs in these levels

One of the very interesting items included in the 2008 budget is the costs to the French state of domestic violence in 2004, in terms of

health, justice and social services. It also includes as indirect costs those derived from short and long-term disabilities, rapes and deaths.

Comparing the total expenditure on women and gender equality (€75 million) to the cost of domestic violence to the French State (€1 billion) it is clear that the exercise has a tremendous impact and invites a reflection on the need to deepen the analysis on the gender impact of the rest of the French budget.

The Yellow Budget Paper is therefore acting as a gender mainstreaming tool, which steers the overall direction of the government's action, in a direction which eventually will lead to gender equality.

Key concepts - France

Who is responsible?

1. The Government
2. Every Ministry

What initiatives were introduced?

1. Yellow Budget Paper on women's rights and gender equality. An annex to every yearly budget bill. Important features of the yellow budget paper are:
 - a. Reconciliation of work and family life
 - b. The promotion of equality within the public administration in France,
 - c. Summary of the budgetary allocations which represent all the efforts specifically aimed at women and gender equality

How were these implemented?

1. Each Ministerial department must identify and therefore elaborate on each of the actions it has taken, which will eventually contribute to gender equality.
2. Each Department is to explicitly state its policy on gender equality, as well as to present the indicators which it finds most relevant to the issue.

7. Equality in Malta

7.1 The Current Situation

In 2007, 50.3% of the total population were females. In addition, 15% of the female population was over 75 years of age.⁷⁵ The wage gap in Malta is one of the lowest in the EU. In 2005, the difference between men's and women's average gross hourly earnings as a percentage of men's average gross hourly earnings stood at 3%.⁷⁶

7.1.1 Economic Participation and Opportunity

When compared to other EU member states, Malta's gender gap stands out (37 percentage points) as it has by far, the lowest female employment rate (36.9% compared to an average of 58.3% at EU-27 level), substantially below the target of 60% set by the European Strategy for growth and jobs, to be achieved by 2010.⁷⁷

According to the labour force survey, only 5.9% of working women are on self-employment.⁷⁸

7.1.2 Educational Attainment

Although the vast majority of young women aged 16 to 17 continue to receive education or training after they leave compulsory education,

Malta is one of the EU countries with the highest proportion of young females with less than upper secondary education or not in education or training.⁷⁹ On the other hand, female graduates have increased along the years and reached a total of 1524 in 2004-2005, representing 58% of the total graduates.⁸⁰

7.1.3 Health and Survival

At 65 years, women on average have 19 years more to live, whereas men, only 16 years. Indeed, 58% of population having 65 years or more are females. In 2005, the proportion of women aged 65 and over living in households at risk of poverty is 17% compared to 16% for men.⁸¹

7.1.4 Decision-making positions

Only 7% of the Level 1 officials, defined by Eurostat as 'Central administrators', are women. In addition, 25% of members of highest decision-making bodies, such as the Central Bank, are women, whereas women hold only 4% of the top positions in public quoted companies. In 2006, 9.4% of parliament members were women.⁸²

75 National Statistics Office, World Population Day, 2008

76 Eurostat, The life of women and men in Europe, 2008

77 Eurostat, Statistics in Focus, Employment gender gap in EU is narrowing November 2008

78 National Statistics Office, Labour Force Survey, Q2/2008

79 Eurostat, The life of women and men in Europe, 2008

80 <http://www.equality.gov.mt/filebank/documents/University%20Graduates%20Statistics%202001-2005.xls>

81 Eurostat, The life of women and men in Europe, 2008

82 Eurostat, The life of women and men in Europe, 2008

7.2 The Budgeting Process in Malta

According to the information given in an interview conducted with representatives from the Ministry of Finance and Office of the Prime Minister (OPM), in Malta, the budgetary process follows the standard budgetary procedure. The main stages of the budgetary process being: planning, preparation, pre-budget document formulation and distribution, consultation, adoption and execution. Over the past years, the consultation stage has been developed in such a way that any person or NGO within society has the right as well as the relevant opportunity to contribute their ideas to the relevant authorities. In addition, both individuals as well as NGOs have the opportunity to submit their own policies, which if deemed relevant and feasible by the relevant authorities, are taken on board for the budgetary process.

This is a particularly innovative approach to formulating the budget, as policies suggested by the general public now stand a better chance of making their way in the actual budget. This means that the situation in Malta facilitates the introduction of new policies in the final document.

When talking about Gender Responsive Budget, many a times the key moments for intervention is stressed upon, in the sense that opinions and reactions towards the budget can be either reactive or proactive depending on the stage at which the intervention is made.

In Malta, the key moment for intervention is before the approval of the budget - from the moment of planning, up until, and during the consultation period. When speaking about this 'opening up' of the consultation process, public

officials' feedback was rather positive. The Malta Council of Women's Organisation (MCWO) for instance, has put forward 14 proposals for the 2009 Budget, some of which were adopted in the pre-budget document. Amongst these proposals was the need for the setting-up of more childcare facilities.

Not only has the consultation process been widened, but the feedback is also taken into consideration, and as a result many policies are based on the feedback of organisations or individuals within our society.

In spite of this, once the budget has been approved, there is little chance of reprogramming the budget. This means that once the budget has been endorsed, there is no platform for discussion; hence what has been approved will be implemented. This, however, should not stop individuals or organisations from formulating their own opinions and criticisms about the budget since any output can be used as input during the consultation period of the next budgetary cycle.⁸³

In Malta, the mechanism for reprogramming does not exist. However, each Minister is supplied with estimate figures for the budget cycle. These estimates are divided into projects and activities which will occur during the following year. If for example, the Ministry of Education decided to spend its allocated expenditure in an added supply of books instead of on computers, as originally predicted, it may do so. However, if it requires more money to fund the refurbishment of the Government schools, it will have to do so through the Ministry of Finance, in which case expenditure from other areas will be reduced in order to fund the 'extra' expenditure in the refurbishment of schools.

⁸³ As was stated in an interview conducted with representatives from the Ministry of Finance

In other words there is a degree of flexibility in the budget. The projects promised at the beginning of the cycle may not occur. Along the budgeted year, some policies may take priority over others, and the necessary adjustments may be made, should the need arise. It is in this sense that the Malta's budgetary system permits for re-programming. In any other circumstance it is very difficult to abolish or introduce new policies without them being mentioned from the very beginning of the budget cycle.

In addition, an innovative policy that the Government has introduced is long-term planning. The Maltese Government has, in 2006 put forward a pre-budget document for 2006 – 2010. The fact that the Government has recognised the importance of long-term planning shows more commitment towards certain measures taken.

7.3 Gender Responsive Budgeting in Malta

The research hypothesis that was set out for this exercise is: Gender Responsive Budgeting in Malta is a relatively new topic. Nonetheless, interviews with Government representatives reveal that they are knowledgeable and above all, interested in the topic. However, it is good to mention that Gender Responsive Budgeting was confused with introducing measures that safeguard and facilitates the women's place within society.

Indeed, while the majority of interviewees made reference to the fact that there is room for improvement to be done in terms of equality, they also highlighted a number of issues that they considered to be of hindrance to the introduction of Gender Responsive Budgeting.

The main issues of possible resistance for the introduction of Gender Responsive Budgeting is that it is perceived to be costly, both in terms of time as well as in terms of resources, on the basis that analysing the budget from beginning to end with a gender perspective is a laborious process.

When asked whether or not Malta should conduct an official gender analysis it was established that Ministries prefer to spend the money on the actual cause as opposed to using up resources to analyse the effect. Certain gender issues within our society are known and are obvious, which means that analysis carried out in that area is useless. Nonetheless, the Government representatives interviewed see value in conducting a Gender Budgeting exercise in certain areas of the budget, but, on average, did not show much enthusiasm about conducting an analysis for the whole of the budget, as is done in certain Nordic countries. As a result of GRB, Nordic countries benefited from economic efficiency and more effective use of financial resources⁸⁴, in other words, the expenditure borne for this analysis was considered an investment.

7.4 Ongoing initiatives relating to the promotion of gender equality in Malta

The following initiatives were put forward by various Ministries and departments and are financed by the individual budgets. While they provide a clear commitment to equality, they do not fall within the parameters of standard Gender Responsive Budgeting initiatives as they are not the result of a study that measure the impact behind an initiative.

⁸⁴ Schmitz, C, Gender Responsive Budgeting in Nordic Countries- The Scandinavian Experience: Barriers, Results and Opportunities, The Nordic Council of Ministers, Denmark

Indeed, whilst these initiatives/projects are important to promote gender equality, a 'before and after' analysis is never considered. An analysis of the public budget from a gender perspective will highlight the needs of the country. By knowing these needs, policy makers can allocate the appropriate funds to the right organisations.

Although the projects and initiatives listed below have helped to improve gender equality, it is important to highlight that these are not considered Gender Responsive Budget Initiatives. Had there been an analysis in terms of gender of the budget beforehand (GRB), the projects could have been tailor-made to suit the findings of the analysis.

In line with the above, the projects that are mentioned below need to be analysed after they have been carried out as well. This will highlight the impacts and shortcomings of the project/initiative, ensuring that the next project will be more relevant and more effective. The Yellow Budget Papers of France⁸⁵ for instance, are in fact used as a means to monitor the financial efforts being made in the promotions of women's rights and gender equality.

7.4.1 Employment schemes: Family friendly measures

OECD (2002) defines family friendly measures as 'those policies that facilitate the reconciliation of work and family life by fostering adequacy of family resources and child development that facilitate parental choice about work and care, and promote gender equality in employment opportunities.'

Family friendly measures include reduced hours, parental leave and as of late, teleworking. Family friendly measures are available to both men and women. However as will be illustrated below, within the public sector, it is reported that the large majority of beneficiaries are women.

Such measures do highlight certain important issues, namely the effect that unpaid work has on the economy, the effect that the low birth rates will have on the sustainability of the welfare state, and the comparatively low participation rates, as well as the poverty that strikes women and children.

Family friendly measures not only help to increase female participation in the labour market but also, from the employers' point of it, it is a measure which may help in the retention rate of its workers, hence saving on training costs, makes better use of personal productive time, and so on. Nonetheless, the availability of the family friendly measures varies across private industries and firms according to the following variables:

- Workplace Characteristics
- Amount of post graduates in a firm
- Proportion of females working in a firm
- Presences of unions within the firm's human resources
- Labour market tightness⁸⁶

In a study entitled 'Family Friendly Measures at the Work'⁸⁷ it was found that, on average, family friendly measures are used mostly by women. Although, for instance, parental leave was available for both men and women, it is women who, in general, make most use of this opportunity, same for part-time work and short-notice leave. An interesting point that emerged from this study was the fact that emergency childcare leave was, on average, less available for male respondents. On the other hand, it showed that career breaks with committed

⁸⁵ An Annex attached to the annual public budget

⁸⁶ Schembri.M. (2008), Gender Budgeting: A Road Map to Implementation in Malta pg.35-36

⁸⁷ <http://www.equality.gov.mt/filebank/documents/FINAL%20EX%20SUMMARIES%202007%2002%2002.pdf>

return guaranteed was, in general, less available for the female respondents.

Another study⁸⁸ carried out by the Employee Relations Department highlights the number of public service female and male workers who opted for the various instruments of the family friendly measures initiative. Research was especially useful in identifying who was choosing what measures. This analysis was to later serve as input material when assessing the effects that these measures are having on the public service in general and the employees themselves. The study was also useful in analysing changes that occurred over the years in relation to these measures and hence recommend certain changes which will act as a boost to the employment schemes.

The main findings of this study show that the usage of family friendly measures is rather widespread amongst sectors. However, it is the females rather than the males that tend benefit from these measures. This study also shows that the percentage of female employees that make use of reduced hours stands at 95.76%, and the percentage of female employees that make use of responsibility leave was 94.11%. Again, these statistics highlight the need to address unequal sharing of care responsibilities.

The study also indicated that the working on 'reduced hours' measure was most popular and utilised amongst 3.54% of the total workforce. The least popular was 'responsibility leave', whereby only 0.13% of the total workforce took advantage. In total, 5.29% of the total workforce was engaged in some sort of family friendly measure.

On a final note, the overall results of the study indicate that the number of employees making use of family friendly measures is on the increase. In the meantime, the objective of retaining experienced workers is being achieved and from the employees' point of view, these measures have reduced the percentage leaving the workforce. However, further research needs to be carried out to determine if women perceive a reduction in their wages or career prospects in terms of money and opportunities, as has been shown in other EU countries.

7.4.2 Changes in Government Policies⁸⁹

Since 2005, the Government has taken steps to improve female participation in the work force. Changes have been made to the Income tax Act in particular:

a) Part time work

People can now work for at least 8 hours a week and are entitled to pay only 10% of their wages as National Insurance contributions.

b) Childcare Tax benefits

Parents who make use of childcare facilities are now eligible for a deduction in their taxable income. This is done to encourage families to make use of such facilities, thereby increasing participation in the workforce, as well as to alleviate the cost of such facilities.

c) Income Tax

Government has extended the 2005 tax credit measure for women returning to the workforce. In many cases, this results in a tax holiday for the first year of employment. Indeed, in 2007, this measure was amended such that women returning to self-employment are also eligible for the tax holiday.

⁸⁸ <http://www.mpo.gov.mt/downloads/ff.pdf>

⁸⁹ As described in Schembri .M. (2008)

7.4.3 Long term Planning

The Government has recognised the need for long term planning, and in fact has published a pre-budget document for 2006-2010 periods. According to Schembri (2008) the measures which were proposed for 2006-2008 have a direct impact on Gender Budgeting. Government has contributed to building interest, capacity and commitment to incorporate gender equality initiatives into the budget. These are the first steps towards improving budgeting and planning processes to enhance gender equality.

The 2006-2008 measures include:

- Increasing employment – with special reference to females;
- Increasing initiatives to attract more female students to previously male-dominated sectors (for example, architecture, engineering);
- Developing measures such as teleworking and flexitime,
- Setting up a care subsidy scheme for individuals who wish to participate in Employment and Training Corporation (ETC) courses, but need childcare or other care facilities to do so.

In this section, one could review gender equality initiatives that are already happening in Malta. Whereas such initiatives are very important and relevant, the 'quantification' through gender budgeting is still lacking. To conclude, whilst these initiatives/projects are important to promote gender equality, a 'before and after' analysis is also necessary. Firstly, the analysis will make these initiatives more effective in their impact, but more importantly, it will help prove the relevance of an initiative.

An analysis of the public budget from a gender perspective will highlight the needs of the country. By knowing these needs, policy makers can allocate the appropriate funds to the right organisations.

On the other hand, analysis of the project after it is carried out will provide pointers on how to improve the project for the next cycle. For instance, in Wales a gender analysis of expenditure on sports was commissioned and it was found that sports activities which were attended mostly by females, relied heavily upon self-funding, as opposed to Government funding. Such information put the relevant authorities in Wales in a better position to create a counteracting project.

7.5 Stumbling blocks towards implementing gender responsive budgeting/ achieving gender equality

According to the information obtained from the interviews conducted, a number of perceived challenges were highlighted:

1) In favour of Gender Policy over Gender Budgeting

When speaking to different Government officials from various ministries it was found that, gender analysis is not taken into consideration during the process of budget compilation. The gender perspective is only taken into consideration in the process of policy formulation. This means that, although analysis is not carried out, and is not seen as detrimental to the efficiency and effectiveness of a national budget, having policies and projects which are accessible, relevant, and useful to both genders (women in particular) is seen as very important, and work is already being carried out in that regard.

2) Women's groups are fragmented

Women's groups are fragmented and their strength is very minimal, especially when compared to other lobbying groups. A representative from MCWO said that the women, as a social group, are not united in

opinion and this gives them a lower hand when fighting for their rights. If their opinions and hence efforts are not directed to one common goal, it is very difficult to push for any progress within the realm of gender equality.

3) Lack of female participation in the executive and in the decision making policy

It has been proven that for women to be heard effectively in decision making mechanisms, females need to occupy 30% of the seats.⁹⁰ Currently, the Maltese Parliament only sees 9% of its seats being occupied by women, meaning the female representation is very minimal. This translates into very few

voices fighting for gender equality initiatives in Parliament, consequently pushing the topic to the side.

4) Need for more childcare facilities and parent acceptance

Over the past years the ETC placed strong emphasis on the setting-up of childcare facilities. An EU co-funded campaign was also launched in order to inform the general public of the benefits of childcare as well as the facilities that are available to parents. However, more emphasis needs to be placed on keeping parents informed of the benefits of childcare facilities. This will serve to create the critical mass required to enhanced economies of scale in the sector.

Key concepts

1. Malta is gradually moving towards a gender inclusive society. However the inclination towards Gender Responsive Budgeting is still in its infancy and only referred to in conceptual terms.
2. More emphasis is required in order to put gender responsiveness on the forefront of the National Agenda on the basis of the activities adopted by other countries, in particular, Sweden, Italy and France.
3. In order to improve national competitiveness, the country requires a more fluid labour market that is responsive to the requirements of a knowledge economy. In order to achieve this, Malta needs to increase female participation at all levels of society.
4. Adopting Gender Responsive Budgeting could serve at reaching towards higher level of female participation which is at present clearly behind EU averages and objectives. This should also serve to improve the family/ work life balance in society.

⁹⁰ This is known as “critical mass” and is considered a minimum representation of women in order to begin making an impact on political decision making. It is a point that, theoretically, will lead to changed in the substantive representation of women in politics. However, depending on the circumstances and the political ability, this figure can be less. In any case it is a concept which is behind the call for quotas.

8. Suggestions & Recommendations

State of play

- From this study, it was confirmed that the vast majority of officials have a vague idea about gender responsive budgeting—although this knowledge is better than was expected. However many tend to confuse the actual analysis (gender responsive budgeting) with the initiatives (gender sensitive initiatives).
- Relevant authorities should be made aware, through seminars, publications and other initiatives that although gender-specific initiatives are actually taking place in Malta, the impact of this has not been analysed. In addition, the overall national budget needs to be analysed from a gender perspective for the primary aim to identify our weak points in terms of gender equality.
- Officials need to understand the importance of carrying out such an analysis.
- Relevant authorities need to understand the underpinning benefits to such an exercise. A gender-balanced participation in the labour market will have a positive effect on the overall economy, but in order to reach this balance, and create effective policies which promote this, an analysis needs to take place.
- If one had to outline a roadmap of what needs to be done to achieve a state where gender responsive budgeting is being carried out, the first item on the list would be to increase the collection of sex-disaggregated data. Any data which is already sex-disaggregated should be gathered and organised for further research. Once that is done the analysis can take place.

- When conducting research it is essential to use collection methods which will maximise the scope of the research using the least resources possible. In addition, data collection costs need to be reduced. This can be done by disaggregating the data about subjects chosen by sex. This would have no financial impact, neither will it have an effect on time utilised.

8.1 The way forward

One of the most important recommendations to make with regard to the application of Gender Budgeting analysis and initiatives is to align objectives with those found in policy documents⁹¹ as well as identifying entry points in on-going reforms or processes in the country.

The alignment to EU objectives and recommendations is, of course, one of the first areas in which efforts could be made. The Integrated Guidelines for Growth and Jobs of the re-launched Lisbon strategy specifically advises member states to implement all relevant aspects of the guidelines applying gender mainstreaming⁹².

The Lisbon Strategy for Growth and Jobs⁹³ requires that all Member States submit a National Reform Programme following the 2005 integrated guidelines⁹⁴ set out by said strategy. The National Reform Programme includes a budget that links the attainment of the objectives that each member state has made following the Guidelines.

91 Such as those being planned on Pension Reform and social security, for example the rent law reform white paper.

92 Council of the European Union, 2008

93 The Maltese plan can be found at http://ec.europa.eu/growthandjobs/national-dimension/member-states-2005-2008-reports/index_en.htm. In the case of Malta the document is called the National Strategic Reference Framework.

94 The guidelines can be found at <http://ec.europa.eu/social/main.jsp?catId=108&langId=en>.

In the case of Malta, “Through the strategic frameworks set out by successive National Budgets since the late nineties and other programmes⁹⁵, the country has been undertaking a specific direction towards convergence at the European Union level”.⁹⁶

As yet, the development of a system of permanent analysis and policy development in the area of economic and financial analysis in favour of gender equality is not the main priority in Malta. In the current economic situation, an analysis of the budget from a gender perspective could particularly help, especially to increase the participation of women in the labour market, as experienced by the Nordic countries⁹⁷.

Based on the analysis of the situation in Malta in chapter 6, the interviews carried out with officials of different ministries, the European country experiences and the Integrated Guidelines for Growth and Jobs of the re-launched Lisbon strategy, the following recommendations for concrete steps for gender responsive budgeting in Malta are proposed by Dr. Villagomez and EMCS:



1. Develop a culture of Gender

Responsiveness: As in the case for Sweden and the UK, the civil service with the support of NGOs and in particular organisations representing women’s rights needs to look into the adoption of a culture that is conducive to analysing the implications of expenditure decisions on gender. This could be achieved through continuous information, dissemination and cross fertilisation of ideas. This should be done by accessing the expertise of officials from other EU countries that successfully introduced Gender Responsive Budgeting.

2. Embark on a national Cost Benefit analysis for Gender Responsive Budgeting:

This will examine and highlight the social costs and benefits of Gender Responsive Budgeting.

3. Tasks for the Body Responsible of Gender Responsive Budgeting:

A body, which could be formed of inter-ministerial committees or a task force, has to be responsible of monitoring the progress and implementation of Gender Responsive Budgeting throughout. It will also be responsible to ensure that sex-disaggregated data is collected and presented on an ongoing basis.

⁹⁵ Including Malta’s Pre-Accession Programmes and the Structural Fund Programme 2004-2006.

⁹⁶ National strategic reference framework Malta 2007-2013, December 2006

⁹⁷ http://www.ief.es/Investigacion/Recursos/Seminarios/Genero/14abril_catharina.pdf

4. Ensure political commitment at the

highest level: As the Swedish case shows, management in each Ministry must make express commitments to gender equality. Specific objectives and goals must be set as well as indicators to measure progress. Ideally, the process should be led by the Finance Ministry with support from body responsible for GRB. The Ministry of Finance has expressed that they would be interested in GRB if the resources would be available. It would be interesting to follow up on this and explore the possibility of earmarking resources for this purpose.

5. Increasing knowledge and awareness on

GRB: The Swedish and French cases show that knowledge on gender issues is essential to introducing GRB. The use of GRB as a tool for mainstreaming and monitoring progress in the budget has proved to be very important. The use of academic studies on the situation of women and on gender equality in Malta can greatly enhanced the knowledge by government officials and technical personnel. This can also help to identify key issues to be included in GRB pilots in different areas (employment, health, education, decision making).

6. Revision of present legislation on gender equality in Malta with regard to public policy making and budgeting:

Legislation must exist making gender equality policy consistent with all other policies designed by Government, as the Swedish and French cases show. The introduction of a gender aware budget statement has been shown to be very effective in the French case. The French Budget Act of 2000 requires the Government to submit an annex to the Budget each year presenting allocations earmarked to promote gender equality. In

announcing it, the Prime Minister notified all government departments to reform the state statistical apparatus to enable data to more accurately portray the status of women and men and their contribution to the economy. In this case it is the Parliament that holds Government accountable for a transversal policy, much in the same way as in other areas as environment or good governance.

7. Engagement by Civil Society:

As expressed by the official at the Ministry of Finance, the budgeting process is already open to the opinion of citizen's groups in Malta. This includes women's rights and gender equality advocates. It would be beneficial to strengthen this consultation and make it more visible in the budgetary process. In other words, it would be more useful if, given the necessary resources; these groups have a more formal and consistent consultation process during the budgeting process. Not only, it may be beneficial to inform the general public of the proposals and work being made by such groups.

8. Development / adaptation and use of existing tools:

The country cases described showed a number of methodologies for analysis as well as different approaches in the introduction of GRB into the budget process. It is important to consider tools for both expenditure and revenue. In the UK an analysis of expenditure from a gender perspective was carried out. Taxes and benefits were also analysed from a gender perspective. The literature on GRB also shows that it is possible to use a gender aware Medium Term Macroeconomic Policy Framework (MTMPF).

This could be in line with the Medium Term Expenditure Framework (MTEF) that Malta might be introducing soon⁹⁸. It is possible that in some Maltese Ministries, especially those catering to needs of citizens such as education, health and social services, gender disaggregated beneficiary assessment is already being carried out. A follow up to the present project would be to enquire in these ministries about this, and to go beyond family friendly measures.

Also, if any plans to introduce performance or programme based budgeting are being considered, the introduction of gender equality concerns into the programme fiches is relatively straightforward. These fiches can include an assessment of the situation, objectives, indicators, and compliance with transversal policies⁹⁹.

Finally, in 2002 the National Statistical Office carried out a time use survey¹⁰⁰. In the introduction of the publication it is acknowledged that time use has important implications on a number of policies. Therefore a gender disaggregated analysis of the impact of the budget on time use would also be possible in Malta. In different ways the British and Italian initiatives both take into account the impact of policies on time use. In the case of Italy, for example, the regional and local authorities realised that time use was an important factor in explaining the low employment rate of women. Their decision was to improve public transport, as it was shown to have a decisive impact on changing time use and in increasing women's' employment rate.

9. Revision of statistical strategy: The analysis of gender sensitive statistics is, as shown in all the country examples, very important to establish a baseline and to monitor progress. The National Statistical Office is already following Eurostat guidelines and includes a number of statistics disaggregated by sex. It also produces publications based on surveys that should be used in any GRB initiative in Malta. Some of the statistics needed, however, might not come from the statistical office. To measure the impact of the tax-benefit system, for example, social security and tax information might be needed.

10. Identification of entry points: The recommendations on issues that could be addressed by GRB in Malta have been put forward based on the assessment of the current situation in chapter 6. Using the Lisbon strategy guidelines to measure the budget allocated to reaching the different goals could be an entry point. It has the advantage that indicators and specific objectives have already been established. These objectives and indicators provide an EU framework by which Malta can compare itself to other EU countries.

Another possibility would be to use the three categories of expenditure (which are: Gender Targeted Expenditure, Equal Opportunities Expenditure and Mainstream Expenditure) and to begin mapping some indicators based on these that could be used yearly. A first indicator could be the proportion of total budget allocated to programmes specifically designed for men or for women (gender equality expenditure and specific

98 International Monetary Fund, Public Information Notice (PIN) No. 08/104, IMF Executive Board Concludes 2008 Article IV Consultation with Malta <http://www.imf.org/external/np/sec/pn/2008/pn08104.htm>

99 See for example the Presidency fiches for the regional government of Catalunya in Spain,

100 National Statistical Office, "Time Use Survey 2002" Available at http://www.nso.gov.mt/statdoc/document_file.aspx?id=1601

expenditure). The total amounts could also be divided by the number of women and men (to get a per capita amount) or by some other population measure (per 1000, for example) depending on the area.

A second exercise would be to transfer the gender equality commitment found within the Public Service Management Code, to a concrete Gender Equality Policy, with the possibility of also applying it to the Public Sector. This would mean looking at the distribution of men and women in the different Ministries and government agencies that depend on the central budget. Family friendly policies would also have to be analysed in more depth (Why do more women make use of such family friendly measures?)¹⁰¹.



The third category is general expenditure. In this case a choice of the most relevant issues could be made. The relevant Ministries could then be involved in a pilot exercise. Research on the issue by women's and gender equality associations could be encouraged.

The National Strategic Reference Framework 2007-2013¹⁰² indicates in several places the importance of gender equality in the use of EU funding and its direct link to achieving the Lisbon objectives. Moreover, increasing women's employment rates is considered to be a strategic objective. Although other areas such as ICT and transport do not mention gender equality, they are key elements that will also enhance increased participation of women in the labour force.

11. Training: GRB requires knowledge about gender equality and gender issues. It also requires knowledge about the technicalities of the budget. A plausible training programme should be designed to increase the knowledge on gender of all public administration personnel in charge of the budget in its different stages.

The benefits of GRB should be disseminated in the form of training. Understanding the economic benefits of GRB ensures that there will be more commitment towards its implementation.

¹⁰¹ See section 5.4.1

¹⁰² Document available at <http://finance.gov.mt/image.aspx?site=MFIN&ref=NSRF%20-%20English>

9. Conclusion

According to the World Economic Forum¹⁰³, gender inequality is inefficient and costly to women, men, girls and boys.¹⁰⁴ These costs are manifested by lower levels of productivity, competitiveness and reduced levels of well-being. Diane Elson, Professor at Essex University and an expert in the area of gender responsive budgeting, argues that “if women themselves have more control over resources there will be gains for society as whole; but if gender inequality persists, there will be continuing losses for society as a whole”.¹⁰⁵

A national budget that is gender responsive recognises the underlying inequalities between women and men and redresses them through the allocation of public resources. It also views women not as “a vulnerable group who are the beneficiaries of government assistance but rather as rights holders, whose governments are under obligation to empower and protect.”¹⁰⁶

Therefore, gender-sensitive budgets are not separate budgets for women or men. Instead, they bring gender awareness into the policies and budgets of all agencies. Gender budget work combines technical knowledge for equitable policymaking with advocacy to engage with powerful interests and institutions.

Gender-sensitive budgets recognise the ways in which both women and men contribute to society and economy with their unpaid labour in bearing, rearing and caring for the people in the country.

The benefits of Gender Responsive Budgeting can be summarised as follows:

Improves efficiency by ensuring expenditure benefits those who need it most.

For policies to be efficient, Governments must understand that what seems to be a gender neutral policy can in fact be one which is discriminating against women or men. The policy in itself may not be aiming at having different effects on men and women however, on closer inspection, and due to the already existing different social standings of men and women, this policy can in fact be discriminatory. Gender Budgeting on the other hand, ensures that gender equality commitments are fulfilled. Gender Budgeting is therefore a crucial step towards good economic governance.

Improves monitoring by knowing who government services are reaching.

By monitoring, Government can truly measure the results of its proactive policy, to measure the development of that policy and to detect shortcomings when translated into budgetary terms. The Yellow Budget Papers of France¹⁰⁷ for instance, are in fact used as a means to monitor the financial efforts being made in the promotions of women’s rights and gender equality.

103 The World Economic Forum incorporated gender equality as a measure of economic competitiveness and has developed a Gender Gap Index.

104 Gender Budgets – An overview, Political and Social Affairs Division Clara Morgan November 2007

105 Diane Elson, “Integrating Gender into Government Budgets within a Context of Economic Reform,” in Debbie Budlender, et al., Gender Budgets Make Cents, Commonwealth Secretariat, London, 2002, p. 25.

106 Diane Elson, Budgeting for Women’s rights: Monitoring Government Budgets for Compliance with CEDAW, UNIFEM, May 2006

Tracks implementation and reduce corruption.

The application of a Gender Budget will increase participation and thereafter transparency. Gender Responsive Budget initiatives can engage members of civil society in an important area of political and economical debate, such as the Government budget.

Improves transparency and accountability.

Governments are held accountable when formulating their budgetary policies. Efforts must be made to incorporate gendered discussions in budgetary policies and the ways in which Governments apportion their revenues and collect them.

Works with civil society to improve development impact and democratic governance.

Enabling more people to participate will strengthen the budget-making process and ultimately a more robust output is achieved. The Organisation for Economic Cooperation and Development (OECD)¹⁰⁸ refers to the inclusion of members of civil society in the budgetary process as a means for the active participation and the strengthening of the economic and financial governance as well as the promotion of transparency.

Reports on progress with national and international gender commitments.

Governments are held accountable for establishing gender mainstreaming in their policies, as well as assigning clear responsibilities. With the application of Gender Budgeting they can therefore fulfil gender equality policy commitments.

Strengthens advocacy and monitoring.

Due to the fact that Gender Budgeting analyses the impacts that the budget (both expenditure and revenue) has on men and women, it is considered to be a crucial tool for monitoring gender mainstreaming activities. Gender Budgeting can help target policies and provides monitoring and evaluation measures to make the policy more efficient and effective.

Provides information to challenge discrimination, inefficiency and corruption.

A Gender Responsive Budget is not a separate budget for men and women, but rather it is an attempt to breakdown and disaggregate the Government's mainstream budget in order to identify the relevant gender impact that budget is having on each of the genders.

107 An Annex attached to the annual public budget

108 'Jeremy Heimans (2002), Strengthening Participation in Public Expenditure Management : Policy Recommendations for key stakeholders'

Provides information to propose new and different policies.

A Gender Responsive Budget is an exercise in which the Government budget is reviewed with special attention paid to the impact that the budget will have on the different sexes on the basis of a gender impact assessment. Hence new and different policies can be taken, given that new and disaggregated data is available.

Helps to hold public representatives and government accountable.

Governments need to be held accountable for their commitments towards gender equality and gender mainstreaming. NGOs and civil society are in the right position to raise awareness and mobilise society to demand accountability and a fair distribution of public resources.

Recognises the needs of the poorest and the powerless.

Gender Responsive Budgeting is about ensuring that government budgets and the policies and programs that underlie them address the needs and interests of individuals that belong to different social groups. Thus, GRB looks at biases that can arise because a person is male or female, but at the same time considers disadvantage suffered as a result of ethnicity, caste, class or poverty status, location and age.

Indeed, from a practical perspective, the Government might not be the most appropriate entity as an active implementer. For example, with gender problems ‘awareness-raising’ is often offered as a solution. Community groups, religious leaders and institutions, and others might be better. This step therefore helps in prioritising where government should allocate resources, and who it should work with to do what it will not itself do¹⁰⁹.

Gender Responsive Budgeting, is therefore a tool that provides scope for improved allocation of resources and in particular it seeks to streamline gender related issues within the framework of government policy making.

Indeed, this research study provides the reader with information on Gender Responsive Budget at a pan-European level, focusing on a number of countries. These countries have been chosen specifically because these have already taken specific actions on the GRB concept.

The analysis and research undertaken for this report highlights the need for Malta to look into this method of budgeting. Gender Responsive Budgeting provides more emphasis on how the country can empower people so as to maximise their potential and contribution to society. In addition, this research aims at creating a structured approach for the implementation, monitoring and mutual debate on gender mainstreaming within the public sector.

This document contributes towards further debate on this issue and as a consequence to build the framework with which a national gender responsiveness culture can evolve within the realms of Maltese society.

109 Training Manual For Gender Sensitive Budgeting, Asia/Pacific Regional Training of Trainers Workshop on Gender Sensitive Budgeting. Manila July 2004

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The scope of this research activity is to provide an analysis of Gender Responsive Budgets (GRB) in selected European countries and as a result, to put forward recommendations as to how Malta could also embark on this initiative.

This research document is divided into 4 distinct stages. Primarily, it looks into gender budgeting in terms of concepts, processes, principles and purpose, paying special attention to gender budgeting at an EU level. Secondly, it examines the experiences of gender budget initiatives in Sweden, France, the UK, Italy, as well as Switzerland. Thirdly, it provides a clear picture of the situation in Malta, in other words it incorporates gender initiatives currently taking place. Finally it presents the results of the qualitative in-depth interviews with high level executives from the civil service, together with further recommendations.

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