CHAPTER 4

Europe

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Gender budgeting has attracted considerable attention in Europe over the past few decades. A burgeoning momentum during the early 2000s saw a full range of stakeholders promote a broad swath of activities under the rubric of gender budgeting. At that time, there was an expectation that gender budgeting would "liberate" and "elevate" gender, and gender mainstreaming, to the level of macroeconomic policy and thus expedite the realization of oft-projected gender equality goals (Holvoet 2006). In return, advocates offered that gender budgeting would contribute to the goals of efficiency, economy, and effectiveness (Sharp 2003).

This chapter gives an overview of gender budgeting in Europe, with a particular focus on institutional mechanisms and operational methodologies. Gender mainstreaming—the strategy that calls for the consideration of a gender perspective in the development and implementation of all government policies—had largely failed to penetrate the domain of fiscal policy. Gender budgeting, as discussed in more detail in the introduction, challenges the traditionally held view of the budget as a gender-neutral instrument. Its introduction has gone some way to counter the reluctance—and even resistance—of finance departments to the notion of advancing equality through their mandate.

Gender budgeting in Europe has focused almost exclusively on addressing gender-related goals through the expenditure side of the budget (Elson 1998). Some European countries have, however, incorporated gender-related goals into revenue and welfare policies, important areas for women's economic empowerment.

Case studies from Europe illustrate a range of approaches; in some instances, national and regional governments have legislated for gender budgeting (such as Austria, Belgium, and Andalucía); others have initiated changes to the institutions of the budget (such as Albania, Belgium, and Iceland); while others have recommitted to the fundamental concept of marrying equality policy with economic policy (such as Finland, Iceland, and Sweden). Alongside this, civil society organizations have brought the focus squarely on revenue policy, particularly taxation, and on welfare benefits—dimensions of the budget largely outside the reach of government-led gender budgeting initiatives.

The chapter explores the state of gender budgeting in Europe, its contribution to the broader agenda of gender equality and women's empowerment, and how

European countries might leverage the change in institutions, law, and practice to move things forward.

The discussion begins with an overview of how the European Union (EU) has influenced the evolution of gender equality policy, not only within its member states but also across the broader European continent. Case studies on the most significant European gender budgeting initiatives follow, with examples from Western Europe and emerging markets in the region.

It is beyond the scope of the chapter to evaluate the impact of gender budgeting on gender equality outcomes. The survey does illustrate, however, the level of commitment of many countries to gender budgeting and is timely in pointing to the need for evaluations of these important initiatives.

After the case studies, the discussion turns to how revenue policy has been treated within the frame of gender budgeting in Europe, and the chapter finishes with a discussion on the role of civil society in gender budgeting.

THE EU'S GENDER EQUALITY POLICY

The history of EU gender equality policy dates to the first EU gender directive in 1975 on the gender pay gap (Table 4.1). Following the 1995 UN World Conference on Women in Beijing, the EU endorsed gender mainstreaming as a guiding strategy toward gender equality and set about promoting the consideration of gender equality in all policy domains. In 1999 the Treaty of Amsterdam included the promotion of equality and the elimination of discrimination between men and women among the EU's fundamental tasks.

Over the years, a number of gender-equality-related directives were issued, and in 2006 these were brought together in the so-called Recast Gender Directive. In one text, the aim was to clarify the main provisions regarding access to employment, including promotion; vocational training; working conditions, including pay; and social security schemes (NLEGE 2014).

On aggregate, the EU has had a positive influence on the development of gender equality policy, not only on its member states but also on other European countries, where candidacy for accession or other aid-related relationships require countries to work toward compliance with EU norms.[1] It has been argued that some European countries, including some member states, would not have been as open to the gender equality agenda were it not for the influence of the EU (Rubery 2015). While some countries have retreated from full compliance in the post-accession period (see, for example, Bretherton 2001; Sedelmeier 2009), the legislative harmonization brought about by the implementation of the Employment and Social Affairs Chapter of the *acquis communautaire* has legitimized women's claim to genuine equality (Sloat 2004). Nevertheless, the

[1]Twenty-eight of the 47 countries in Europe are members of the EU. Of the remaining 19, six are candidates and most, if not all, others have some formal agreement with the EU.

TABLE 4.1.

EU Policy Mechanisms and Milestones

Policy Mechanisms	Policy Milestones
EU Treaty Treaty of Rome 1957 but revised (and renamed) when member states agree to changes to rules and scope of EU actions	Equal pay included in the original Treaty of Rome. The Treaty of Amsterdam (1997) stipulated the promotion of equality between women and men as one of the EU's fundamental tasks.
Hard law **EU directives** (laws passed by the EU that must be implemented in national law) **Interpretations of directives by European Court of Justice** (ECJ), which may override national interpretations	Equal pay and sex discrimination directive passed in the mid-1970s. ECJ interpreted this to include indirect sex discrimination. Other directives on maternity leave, parental leave, and equal treatment for part-time workers passed in the 1990s. Consumer rights directives were passed in 2004, amended in 2012.
Soft law **European Employment Strategy (EES):** Soft law that includes targets, plans, and recommendations but is voluntarist **Gender mainstreaming:** Voluntarist	Gender equality was central to EES up to 2005 (one of four pillars 1997–2003; and one of 10 guidelines, 2003–2005) . Gender mainstreaming of EES required from 1998. In 2000, a 60% target set for women's employment rate in 2010.
Financial flows **European structural funds:** Support for less developed regions	In 2002, targets set for childcare coverage by 2010. Gender equality and gender mainstreaming included in criteria for European social funds beginning in the 1990s.

Source: Rubery 2015, 722. Reprinted with permission from the author.

discussion here touches on the weakening of the EU's focus on the social agenda as a whole, particularly in relation to gender equality.

In line with, and to some extent because of, a Europe-wide policy push toward equal opportunities, and the ensuing increased participation of women in the labor market, there has been a change in the nature of gender relations across Europe. In addition to narrowing the gender employment gap, the rate of women entering higher education in most EU member states is higher than that of men, and the traditional nuclear family has, in some measure, given way to a diversity of partnership and family models. Nevertheless, Rubery (2015) argues that this "unstoppable revolution" in gender relations has failed to result in a major change in the domestic division of labor. On this basis, she concludes that progress toward gender equality remains highly dependent on public policy.

There has been concern about the weakening of the EU's social agenda, including its gender equality policy, for some time, and certainly prior to the recent financial and public debt crises (Crouch 2015). The downgrading of gender equality policy by the EU institutions is clearly detrimental to the overall project of gender equality. With a shift in focus to "objectives around children, family functioning and family life," recent and ongoing social policy reform "looks over (or overlooks) gender equality" (Daly 2011, 2).

This reality of a weakened social agenda across Europe and continuing austerity measures stemming from the global financial crisis, points to a closer examination of how gender as a category of analysis can be further integrated into the institutions of the budget. The lessons from gender budgeting can inform that goal.

The trajectory of the European Employment Strategy launched in 1997 illustrates the downgrading of gender equality as a policy orientation. The strategy is perhaps the principal soft law instrument pertaining to gender equality, given its economic focus. At the outset, equal opportunity between women and men was included as one of the strategy's four pillars, and in 1998 the guidelines included a specific instruction to mainstream gender equality.

In a related move, the EU Council of Ministers in 2000 targeted women's employment at 60 percent and men's at 70 percent (Rubery 2015). Throughout this period, the EU had a clear focus on increasing employment rates, and women were seen as central to achieving that objective (Barry 2014).

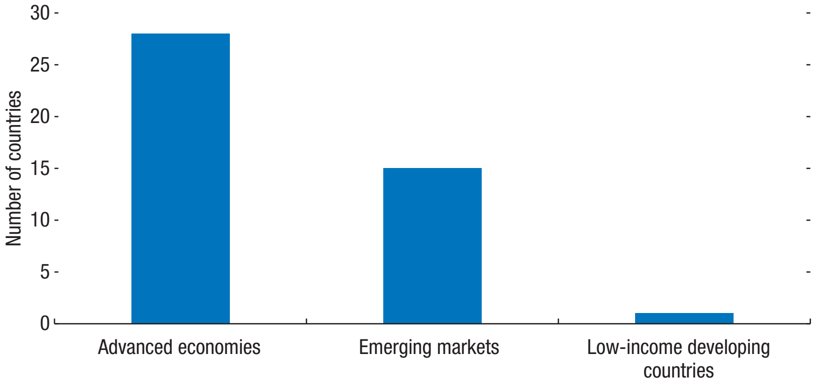
In 2003, however, the framework was abandoned and gender equality was relegated to one of 10 guidelines. Further changes in 2005 saw gender equality reduced to a principle articulated in the preamble to the new Broad Economic Policy Guidelines, eight of which related to employment. The most recent changes, in 2010, developed after the economic crisis, leave the principle of gender equality sidelined to the preamble and focus squarely on men's employment, seemingly overlooking the women's employment gains made during the implementation of the Lisbon process (Villa and Smith, cited in Barry 2014).

Rubery's (2015) treatment of the literature dealing with the erosion of EU policy on gender equality prior to the crisis of 2008 points to a number of fronts on which this downgrading was evident. These include the co-option and transformation of gender equality ideals to satisfy other policy objectives (Stratigaki, cited in Rubery 2015), such as relieving demographic pressures, promoting flexibility in the workforce to comply with market demands, and the "Make Work Pay" policy, designed to mitigate welfare dependency (Rubery 2015, 726).

While women's integration into the labor market has expanded, this has not resulted in increased economic independence or a lessening in the dual burden of paid work and unpaid work in the household (Pearson 2014; Pearson and Elson 2015). In addition, while women increased their share of the labor market, they are overrepresented in nonstandard jobs, with the added associated instability.

In some former Soviet Union countries, policy has shifted from gender equality to family policy (Sedelmeier 2009). Elsewhere, a traditionally conservative political perspective on gender norms and roles continues to influence policymaking, even in some EU founding member states. For some, notably Germany, the impact of recent family policies has served mostly as "emancipation for the privileged" while leaving low-income women worse off (Henninger and others 2008). On aggregate, this reinforces, rather than reduces, dependence on male breadwinners (Palier and Thelen 2010).

Figure 4.1. European Countries by Level of Economic Development



Source: IMF classification in the IMF World Economic Outlook (WEO) database.
Note: Advanced economies include: Austria, Belgium, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Iceland, Ireland, Israel, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Norway, Portugal, San Marino, Slovak Republic, Slovenia, Spain, Sweden, Switzerland, and the United Kingdom. Emerging markets include: Albania, Belarus, Bosnia and Herzegovina, Bulgaria, Croatia, Hungary, Kosovo, Macedonia FYR, Montenegro, Poland, Romania, the Russian Federation, Serbia, Turkey, and Ukraine. Moldova is low income.

Since the 2008 global financial crisis, there is growing evidence that gender equality policies have all but been abandoned, while both EU and national policies have favored neoliberal market-expanding approaches that are gender neutral on their face and, some would argue, effectively regressive in relation to gender equality (Daly 2011; Barry and Conroy 2014; Pearson and Elson 2015; and Rubery, 2015).[2]

Most European economies are considered advanced (Figure 4.1), some are emerging markets, and Moldova was considered a low-income economy as of 2014.

European countries generally enjoy a higher level of gender equality than other countries in the world. Table 4.2 presents individual indicators of equality. Women's labor force participation is on average about two-thirds that of men, while unemployment rates are about even. A wage gap remains, with women earning on an hourly basis on average about 80 percent of men.

Table 4.3, showing the fiscal aggregates, indicates that the public sector in Europe is large relative to the economy (measured by either revenues or expenditures as a share of GDP). The public sector in some of the advanced economies exceeds one-half of national income, while almost all countries have a public sector above 30 percent of national income. Some countries are heavily indebted, with debt-to-GDP ratios of over 100 percent.

[2]A forthcoming working paper examines the impact of European fiscal austerity measures on gender-related objectives.

TABLE 4.2.

European Gender and Income Equality Indicators

Country	GDI, Time-Consistent[1] (2013)	Gini Coefficient[2] (scale 0–100)	Gross Secondary Enrollment	Labor Force Participation Rate (ages 15–64)		Unemployment		Mean Monthly Earnings of Employees
			Female-to-male ratio	Female-to-male ratio	Female (percent)	Female-to-male ratio	Female (percent)	Female-to-male ratio
Albania	0.951	29.0	0.95	0.70	51.7	0.78	13.8	n.a.[3]
Austria	0.943	30.5	0.96	0.87	70.6	1.00	4.9	0.62
Belarus	1.012	26.0	0.96	0.89	62.2	0.59	4.3	0.77
Belgium	0.992	27.6	0.97	0.86	62.1	0.94	8.1	0.78
Bosnia and Herzegovina	n.a.	33.0	n.a.	0.63	42.0	1.15	30.9	n.a.
Bulgaria	0.990	36.0	0.96	0.89	63.7	0.86	11.9	0.81
Croatia	0.982	32.0	1.04	0.84	58.4	0.91	16.8	0.90
Cyprus	0.967	34.3	1.02	0.83	66.0	0.90	14.9	0.78
Czech Rep.	0.984	26.1	1.00	0.81	64.9	1.39	8.2	0.79
Denmark	0.983	29.1	1.01	0.94	75.5	1.09	7.3	0.85
Estonia	1.032	33.2	0.99	0.91	71.9	0.89	8.3	0.74
Finland	1.003	27.1	1.05	0.95	73.4	0.85	7.5	0.81
France	0.991	33.1	1.01	0.88	66.6	1.00	10.4	0.82
Germany	0.963	30.1	0.95	0.87	72.0	0.88	4.9	0.82
Greece	0.960	36.7	0.97	0.76	58.6	1.29	31.3	n.a.
Hungary	0.985	30.6	0.98	0.83	58.4	1.01	10.2	n.a.
Iceland	0.999	26.9	1.01	0.95	82.3	0.88	5.2	0.82
Ireland	0.973	32.5	1.02	0.81	62.6	0.72	10.8	0.73
Israel	0.969	42.8	1.02	0.88	67.0	1.02	6.3	0.66
Italy	0.966	35.2	0.99	0.72	53.7	1.13	13.1	n.a.
Kosovo	n.a.	26.7	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Latvia	1.019	35.5	0.97	0.93	72.5	0.89	10.5	0.83
Lithuania	1.028	35.2	0.96	0.94	71.4	0.80	10.5	0.86
Luxembourg	0.960	34.8	1.03	0.83	62.2	1.25	6.6	0.87
Macedonia, FYR	0.945	44.1	0.99	0.66	51.1	1.00	28.9	n.a.
Malta	0.949	n.a.	1.04	0.61	47.6	1.00	6.5	0.87
Moldova	0.993	28.5	1.02	0.90	43.7	0.63	3.9	n.a.
Montenegro	n.a.	33.2	1.01	0.79	52.1	1.09	20.8	n.a.
Netherlands	0.947	28.0	0.98	0.88	74.3	0.87	6.2	0.57
Norway	0.995	25.9	0.98	0.95	75.8	0.89	3.3	0.85
Poland	1.009	32.4	0.99	0.82	60.3	1.14	11.1	0.85
Portugal	0.983	36.0	1.00	0.91	70.1	1.01	16.6	0.79
Romania	0.988	27.3	0.98	0.78	56.9	0.84	6.6	0.89
Russian Federation	1.013	41.6	0.98	0.87	68.6	0.88	5.2	n.a.
Serbia	0.956	29.7	1.02	0.77	53.5	1.35	26.0	n.a.
Slovak Rep.	0.992	26.1	1.01	0.80	62.2	1.04	14.5	0.76
Slovenia	1.004	25.6	0.99	0.91	67.3	1.19	11.2	0.97
Spain	0.979	35.9	1.01	0.85	68.3	1.05	27.3	0.77
Sweden	1.008	27.3	0.98	0.94	78.6	0.96	7.9	0.86
Switzerland	0.961	31.6	0.97	0.88	78.0	1.05	4.5	0.77
Turkey	0.899	40.2	0.95	0.43	32.2	1.31	11.9	1.01
Ukraine	0.998	24.6	0.98	0.85	62.6	0.74	6.7	0.75
United Kingdom	0.965	32.6	1.00	0.86	70.3	0.89	7.0	0.64
Regional average	**0.980**	**31.8**	**0.99**	**0.83**	**63.4**	**0.98**	**11.5**	**0.80**

Sources: World Bank, World Development Indicators (WDI); Stotsky and others 2016; and IMF staff estimates.
Note: Values are for 2013 or latest year available.
[1]The GDI is an index of gender equality, which generally ranges from 0–1, with higher numbers signifying more equality; please see Stotsky and others 2016 for further details.
[2]A higher Gini coefficient implies more inequality.
[3]Data are not available.

TABLE 4.3.

European Fiscal Indicators

Fiscal Aggregates[1] (average 2012–15; unless otherwise indicated)[2] (percent of GDP)

Country	Total revenue	Total expenditure	Overall[3] balance	Gross[4] debt	Education[5] expenditure	Health[6] expenditure
Albania	25.2	29.8	−4.5	69.0	3.5	2.8
Austria	49.7	51.7	−1.9	83.2	5.6	8.4
Belarus	41.2	40.7	0.4	44.5	5.1	3.8
Belgium	51.9	55.1	−3.2	105.5	6.4	8.2
Bosnia and Herzegovina	45.1	47.3	−2.2	44.3	n.a.[7]	6.9
Bulgaria	34.0	36.2	−2.2	21.8	3.8	4.1
Croatia	42.6	47.7	−5.1	80.7	4.2	6.4
Cyprus	38.4	41.5	−3.0	99.7	6.7	3.4
Czech Republic	40.9	43.1	−2.3	43.4	4.2	6.3
Denmark	54.9	56.2	−1.3	45.0	8.6	9.4
Estonia	38.7	38.6	0.1	10.0	5.1	5.0
Finland	54.7	57.6	−2.8	57.5	6.7	7.1
France	52.9	57.1	−4.1	93.5	5.6	8.9
Germany	44.4	44.1	0.3	75.7	4.9	8.5
Greece	45.9	50.3	−4.4	173.2	4.0[8]	6.0
Hungary	47.2	49.6	−2.4	76.7	4.7	4.9
Iceland	43.4	44.6	−1.2	81.9	7.1	7.1
Ireland	33.7	38.5	−4.7	110.7	5.9	5.4
Israel	36.8	40.7	−3.9	66.7	5.6	4.8
Italy	48.0	50.9	−2.9	129.3	4.2	7.0
Kosovo	25.0	27.6	−2.5	17.0	n.a.	n.a.
Latvia	36.7	37.6	−0.9	36.5	3.4	3.7
Lithuania	33.0	34.7	−1.8	40.9	5.3	4.5
Luxembourg	43.9	43.1	0.8	22.5	3.6[8]	6.0
Macedonia, FYR	28.6	32.5	−3.9	36.1	3.3[8]	4.3
Malta	40.2	42.6	−2.4	66.6	7.2	6.6
Moldova	37.2	39.1	−2.0	30.4	8.7	5.3
Montenegro	41.3	46.9	−5.5	58.7	n.a.	4.0
Netherlands	43.8	46.4	−2.6	67.5	5.5	9.4
Norway	54.0	44.5	9.5	29.1	6.9	8.0
Poland	38.7	42.2	−3.5	52.9	5.0	4.6
Portugal	44.1	49.6	−5.5	128.5	5.3	6.3
Romania	32.2	34.3	−2.1	39.1	3.2	4.4
Russian Federation	34.2	35.5	−1.3	14.7	4.2	3.7
San Marino	21.1	21.9	−0.8	18.5	2.3	5.6
Serbia	39.5	45.0	−5.5	67.3	4.5	6.1
Slovak Republic	38.4	41.5	−3.1	53.1	4.0	5.7
Slovenia	41.3	47.8	−6.5	72.0	5.6	6.7
Spain	38.2	45.1	−6.9	94.3	4.7	6.7
Sweden	50.0	51.2	−1.2	41.5	6.9	10.0
Switzerland	32.7	32.8	−0.1	46.1	5.0	7.5
Turkey	36.0	37.3	−1.3	34.6	2.9[8]	4.2
Ukraine	42.6	46.3	−3.7	57.2	6.5	3.9
United Kingdom	35.9	41.8	−5.9	87.3	5.8	7.7
Regional average	40.4	**42.9**	**−2.5**	**61.9**	**5.4**	**6.0**

Sources: IMF World Economic Outlook (WEO) database; World Bank, World Development Indicators (WDI); and IMF staff calculations.

[1]All figures except for health and education expenditure are drawn from the latest WEO publication, and the concept of government corresponds to that in the WEO. Please see the WEO for further details. Health and education expenditure are drawn from the WDI and correspond to the general government concept.

[2]The figures are based on the average over the number of years in this period for which data were available.

[3]Corresponds to the concept of total revenue minus total expenditure.

[4]Gross debt does not net out holdings of debt by other entities of the government.

[5]The figures for education expenditure are based on 2010–13 averages or the number of years for which data are available in this period. The 2013 data are the latest available.

[6]The figures for health expenditure are based on 2011–14 averages or the number of years for which data are available in this period. The 2014 data are the latest available.

[7]Data are not available.

[8]The figures reflect the value of latest year available since data were not available for the 2010–13 period: Greece (2005), Luxembourg (2001), Macedonia, FYR (2002), and Turkey (2006).

CASE STUDIES OF GENDER BUDGETING INITIATIVES IN WESTERN EUROPE

Austria

Summary

Gender budgeting in Austria has gained worldwide attention, in part because of the initiative's constitutional and legislative underpinnings and its promotion by the Director General, Budget and Public Finance in the Ministry of Finance at the time of its introduction.

Gender budgeting was noteworthy for being incorporated into a major budget reform process at the federal level and, therefore, for the integration of gender as a category of analysis and control in all of the institutions of the budget, extending all the way to the Court of Audit.

As part of the reform, gender equality became integral to a new constitutionally mandated budgetary principle, that of performance-orientated budgeting. In addition, reform of the regulatory impact assessment process introduced the concept of "effective" equality between men and women, and required that all new laws, regulations, and directives, as well as other large government projects, be assessed for their gender impact (Schratzenstaller 2014).

These characteristics render Austria's gender budgeting initiative one of the most institutionally robust in Europe, and arguably provide a strong legislative basis for a refinement of its methods to produce more substantive gender equality outcomes in line with socioeconomic priorities. The main methodological tool for gender budgeting in Austria is the identification of a gender equality objective for each budget chapter as an integral element of performance-oriented budgeting. A weakness of Austria's approach is a built-in disincentive to the identification of relevant and potentially transformative gender equality objectives. A 2015 evaluation shows that budget personnel, while expressing commitment to the goal of gender equality, largely lacked capacity for meaningful gender analysis.

Case study

Gender budgeting was first put on a formal standing in Austria following a Ministerial Council decision in March 2004. Then, the Ministry of Finance issued guidelines announcing the goal of applying gender mainstreaming to all budgetary measures and requesting all government departments to nominate pilot projects. The resulting analysis was included in the budget documentation and in the legislative texts relating to the Federal Finance Acts for the budgets of 2005/06 and 2007/08 (Frey and Köhnen 2012). In 2006 the Federal Ministry of Finance introduced a regulation to give a legal basis to this new instrument, then referred to as "gender audits" (Fritz 2011). This early approach was project oriented and designed to single out individual budget lines or tasks.

While gender mainstreaming provided the initial framework for gender budgeting, Austria's federal budget reform process incorporated gender budgeting as a distinct and integral dimension. New legislation and a constitutional amendment in 2007 set out the scope and time frame for budget reform. Changes to the constitution included a mandate to target de facto equality between women and men in the management of the budget. The provision applied to all levels of government:

> Federation, Laender and municipalities are to strive for the effective equality of men and women in their budget management (Article 13, para. 3).

At the federal level, this provision is reinforced by the principle of "outcome orientation," articulated in Article 51, paragraph 8:

> In the budget management of the Federation the fundamental principles of impact orientation, especially considering the objective of the effective equality of men and women, transparency, efficiency and the most faithfully possible representation of the financial situation of the Federation, are to be observed (Fritz 2011).

By 2009 a binding Medium Term Expenditure Framework and strategy report would discipline the budgetary process, with carry-forward flexibility for line ministries an additional innovation of phase one of the budget reform. During the second phase, officials moved to performance, or outcome-oriented budgeting, and accrual budgeting and accounting by 2013. This would in effect transform the budget from the traditional *cameralistic* system to one where the budget is used as a strategic policy instrument, with the focus on the presentation of results, and where performance accountability is paramount.

The Austrian federal administration views the constitutionally defined objective of gender equality as corresponding to the internationally established concept of gender budgeting (Steger 2010). Gender budgeting thus constitutes the financial policy instrument for the implementation of Austria's gender mainstreaming strategy at the federal level.

The budget reform process also involved changes to the Federal Budget Act (organic budget law) and "effective equality" is cited as "a target acquisition of budget management." The Federal Budget Act characterizes gender budgeting as involving the analysis of the impacts of administrative actions and budget policy and the application of corrective measures, if necessary, to the achievement of equality. In addition, gender budgeting is further supported by a 2013 reform of the regulatory impact assessment framework. Gender equality, which was already part of the regulatory framework, was reformulated to ensure that the "effective" (or de facto) equality between men and women is assessed. This regulatory process applies to all new laws, regulations, and directives, as well as large government projects. Particularly relevant to gender equality is the assessment of impact on participation in the labor market on women and men, and the impact on income (Schratzenstaller 2014).

Under the new structure, the annual budget is organized on three levels: chapter, global, and detail budgets. Each chapter has a maximum of five outcome objectives, one of which is to address gender equality. Objectives may be oriented externally in line with the line ministries' obligations to gender equality, or internally relating to each ministry's human resource policy.

Conscious of the change in work culture that the reform process would entail, the Ministry of Finance kept external consultancies to a minimum to allow staff to adapt and implement the system, and in this way build capacity for new processes. In line with this model, but at odds with a gender mainstreaming approach, there was no accommodation for consultation with civil society and, therefore, for the inclusion of women's voices. While budget officials can employ their expertise toward new budget processes, their expertise in addressing gender equality was at a low baseline. There is no evidence that budget officials were supplied with sufficient expertise—either through sustained capacity building or ongoing gender experts—to adequately undertake their newly mandated gender equality budgetary obligations.

Since the current gender budgeting initiative came into effect only in 2013 (notwithstanding the preparation period from 2009), it is still early days for evaluation. To report on progress to date, we rely on two studies: one supported by the European Union Programme for Employment and Social Solidarity (Schratzenstaller 2014), and the other an evaluation of the budget reform commissioned by the Austrian administration (Hammerschmid and Grunwald 2014).

The draft budget for 2013 included 123 outcome objectives, of which 28 were gender equality objectives, each with an average of two to three indicators. The defined gender equality objectives and measures addressed important policy areas, including the gender pay gap, reconciliation of work and family life, education and professional careers, and representation of women in the boardroom (Schratzenstaller 2014). Also included were measures to improve the gender database in a number of key ministries as well as in the Court of Audit. Parliamentary debate on the draft budget focused on the broad swath of performance-related information, and in particular to the gender-related information. Likewise, the parliamentary budget committee paid significant attention to outcome objectives and their ambitiousness, indicators, and measures.

A recent evaluation of the budget reform process touched briefly on the gender budgeting dimension (Hammerschmid and Grunwald 2014). The evaluation was based on interviews with budget officials. While the majority of respondents were positive about the integration of gender equality, many questioned its prominence as one of a maximum of five outcome objectives. Respondents felt that, at this early stage in the reform process, it was unrealistic to give the same weight to gender equality as to other dimensions of reform. They also felt that gender equality was not being well served in this respect.

The evaluation drew attention to the poorly specified gender equality targets, which did not reflect the complexity of the subject. As an example, the evaluation indicated that the idea that women should constitute 50 percent of any given target group is a poorly conceived gender equality objective. The reviewers concluded that the gender equality goals were not sufficiently ambitious and that a lack of data means that the gender equality objectives are not being subject to evaluation.

Finally, from 2014, all information on outcomes and targets at the budget chapter level, including gender equality outcomes and the planned actions at the global budget level, are recorded on a dedicated website and updated annually, allowing developments to be tracked over time.[3]

Belgium

Summary

Belgium's gender budgeting initiative is also underpinned by a law introduced to give effect to the country's commitment to gender mainstreaming. Notable is the specificity of the law, which mandates (1) specific methodologies and processes to accommodate gender equality's integration into all budgetary processes, (2) the collection and management of gender-relevant data, (3) the specification of gender equality objectives in line with the Beijing Platform for Action (BPfA), and (4) the application of gender budgeting to government procurement. A strength of Belgium's initiative is the alignment of its gender equality objectives with the BPfA, a framework that is comprehensive of all aspects of gender equality relevant to government policy. Implementation of Belgium's multifaceted and institutionally robust gender budgeting program has been hampered somewhat by political discontinuities during the past decade.

Case study

In Belgium's first foray into gender budgeting, in 2001, it co-hosted the high-level Strengthening Economic and Financial Governance: Toward Gender Responsive Budgeting conference on the topic during its tenure as president of the European Union. Co-hosted with the Organisation for Economic Co-operation and Development (OECD), UN Development Fund for Women (UNIFEM), and the Nordic Council of Ministers, the conference gave rise to several gender budget initiatives throughout Europe (Elson 2002).

Following this, Belgium launched a pilot project to explore the feasibility of applying gender budgeting within all federal government services and activities (Holvoet 2007). The research element of the pilot was to explore the environment within which budgetary decisions are taken and the level to which existing gender mainstreaming provisions had been applied, particularly in relation to the budget.

Of interest among the findings is a discussion of the Belgian Development Cooperation Department's use of the OECD's Development Assistance Committee Gender Marker, by which gender-related aid spending is tracked by countries. The Gender Marker is a simplistic form of gender budget analysis and is used within the frame of results-based management. Holvoet (2006) draws parallels between the Gender Marker and performance-based budgeting, a budget process seen as better able to accommodate gender budgeting than the traditional line item system (Sharp 2003). Belgium then had begun to move toward performance-based budgeting.[4]

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[3]See http://www.wirkungsmonitoring.gv.at.

[4]Troupin, Stroobants, and Steen (2013) note that, while there is an increased use of performance information, full performance-based budgeting is unlikely in the medium term in Belgium.

The pilot, which looked at gender mainstreaming more broadly, paved the way for legislation in 2007 that would effectively institutionalize gender budgeting.[5] Introduced in fulfillment to a commitment to the BPfA, the law was adopted in line with the EU's developing strategy on gender mainstreaming, rooted in Article 3 of the Treaty of Amsterdam "to structurally integrate the gender dimension into all federal policies" (Joly 2009).

The law mandates specific gender budgeting processes and responsibilities. In the first instance, the government is required at the beginning of its term of office to identify gender equality objectives. The linking of these objectives with the budget is achieved by the preparation of a "gender note," quantifying the budgetary allocations of each ministry to their attainment. The gender note, which is to be attached to each draft of the general expense budget, is effectively an accounting instrument, allowing for the calculation of aggregate budgetary spending targeted toward gender equality.

In addition to the gender note, the law stipulates the application of a "gender test": an assessment of the potential differential impact on women and men of all government legislative and regulatory measures presented to the Council of Ministers. An important element of the law is the mandate to collect and manage sex-disaggregated data and to develop gender indicators.

Two additional stipulations of the law are (1) the make-up and responsibility of an interdepartmental coordination group to guarantee the implementation of this law and (2) the role of the Institute for the Equality of Women and Men in providing guidance and support. The interdepartmental coordination group was established by royal decree in 2010 and is made up of representatives from each ministry, high-ranking civil servants from each administration, and staff from the institute. Finally, the law covers public procurement and the granting of state subsidies.

Article 2 of the legislation specifically mandates the integration of a gender perspective in the budgetary preparations. This article provides the basis for the methodology drawn up by the institute. The starting place for that methodology was the 2009 budget circular, which indicated the scope of the legislative mandate on gender budgeting and asked all Federal Public Services to identify budgetary allocations that could be the object of an ex ante gender analysis regarding costs.[6]

In 2010 the minister for equal opportunities issued a specific circular on gender budgeting, with elaboration of a methodology, designed in collaboration with the institute. This was supplemented with a manual in 2011. From 2010 on, the annual budgetary circular of the Federal Public Service Budget and Management Control also mentions the obligation of applying the gender budgeting methodology and refers to the specific circular on gender budgeting.

[5]The law of January 2007 on verifying the application of the resolutions of the global conference on women held in Beijing in September 1995 and integrating the dimension of gender within the totality of federal policies (Belgian Monitor of February 13, 2007).

[6]Equivalent to ministries or government departments.

According to the methodology, each Federal Public Service is required to subdivide all budgetary allocations into three categories. Category 1 is concerned primarily with budgetary allocations related to the internal functioning of government and thus is of no relevance to the attainment of gender equality. Examples given in the 2011 manual include operational expenses in information technology, costs for leasing real estate, interest on late payments, and compensation for damage to rental property. Personnel costs (salaries, training costs, and so on) are also included as Category 1, notwithstanding the manual's clear explanation of the gender dimensions of personnel costs and of the potential for making progress on gender equality within the public service by focusing on human resource policy.

Category 2 covers budgetary allocations aimed at achieving gender equality. This refers to programs and services designed to redress the impact of past gender discrimination or to eliminate persistent discrimination, such as refuge services for victims of domestic violence, grants to organizations providing services to marginalized women and men, and labor market activation schemes for particular groups of women.

No action is required with respect to Category 1 allocations. Category 2 items are to be included in the gender note, specified in the legislation. The gender note is simply a table identifying the action, and the program within which it is contained, the government department or agency responsible for the program, and the amount of money allocated to the program. There is no facility to indicate the numbers of beneficiaries of the activity.

Finally, Category 3 allocations encompass public policy measures directed to sizable populations, which are thus likely to have an impact on gender equality. Guidance from the Institute for the Equality of Women and Men recognizes that Category 3 is the largest grouping of budgetary allocations, thus acknowledging that gender is a determining characteristic when assessing the impact of public policy. Category 3 items are to be subjected to a gender analysis to establish the relative status of women and men in the domain to which the budgetary item is targeted. This analysis is documented in a "gender comment" and used to inform the implementation of the program to produce a better gender equality outcome.

Within the framework of the budget cycle, when dossier managers request a budget from the Budget and Management department of their administration, they indicate the category to which their dossier pertains as part of the justification of basic allocations. It is the responsibility of the Budget and Management department to compile all gender notes and gender comments. The Federal Public Service Budget and Management Control has responsibility to compile gender notes and gender comments at the aggregate level and to append them to the budget documentation.

The most recent Federal Plan on gender mainstreaming (2015–19) renews the government's commitment to gender budgeting and gives details of each member of government's commitment to integrate the gender perspective in certain of their policies. The minister of finance, for example, commits to redressing any gender imbalances in relation to personal income tax, business expense deductibles, and incentives toward savings for pensions. The minister of civil service commits to integrating a gender perspective in the review of pay scales, recruitment, and training procedures and in the development of new forms of working, including teleworking and flexible and temporary work arrangements. A final example is the minister of justice's commitment to integrate a gender dimension in the development of prison policy—in particular, policy on the treatment of prisoners. The ministry also commits to take the gender perspective into account in the planned reform of the matrimonial and inheritance law.

Evaluations by the Institute for the Equality of Women and Men have been unable to generate sufficient data to allow it to evaluate outcomes. Instead, the institute has focused on whether and to what extent the methodologies have been applied. So, for example, it reports that the percentage of budgetary allocations not categorized rose from 1.2 percent in 2013 to 8.5 percent in 2015. The institute sees this as an indication of the methodology not being applied in the case of new budgetary allocations coming on stream when the new government came into power. The percentage of items listed as Category 3 items stood at 10.5 percent in 2013 and decreased to 10.1 percent in 2015.

There was a small increase in Category 2 budgetary allocations, from 0.6 percent in 2013 to 0.9 percent in 2015. These figures, particularly those related to Category 3, are disappointing, especially given that Category 3 comprises the largest grouping within the budget. Without a full-scale evaluation, it is difficult to say what factors are at play. Belgium's political challenges in forming a government have played a role in determining priorities for the institute. With the formation of a new government in late 2014, the institute's focus has been political, in the first instance to ensure that decisions are made that will allow gender mainstreaming measures, including gender budgeting, to be enacted according to the mandates and the spirit of the law.

Sweden

Summary

Given their track record on gender equality in general, it is not surprising that the Nordic countries were among the pioneers of gender budgeting in Europe. The Nordic Co-operation provided the framework for the early initiatives in the region.[7] A joint project was launched in 2004, with Denmark, Finland, Iceland, Norway, and Sweden[8] all undertaking pilot projects over the course of a two-year period (Nordic Council of Ministers 2006).

Following this, each country has charted its own course, ranging from Denmark, where, notwithstanding its stated commitment to gender budgeting, some commentators report that there is little evidence of it in the policy process;

[7]The Nordic Co-operation brings together Denmark, Finland, Iceland, Norway, Sweden, the Faroe Islands, Greenland, and Åland to collaborate on numerous regional issues. Its work on gender equality dates to 1974 (Nordic Council of Ministers 2015).

[8]Sweden had already begun its own pilot projects in 2003, focusing on programs within the transport, regional development, and social sectors (Schmitz 2006).

to Iceland, where a new five-year plan is rooted in a legal mandate within the newly adopted Organic Budget Law;[9] to Sweden, where the newly elected, self-proclaimed feminist government has reinvigorated its long-standing commitment to gender budgeting.

Sweden has for many years been cited as a model of progressive gender equality policy and practice. In particular, it is known for its provision of childcare and other welfare provisions that promote women's economic participation and go some way toward a more equitable division of domestic responsibilities for men. In like manner, Sweden has been in the forefront in the area of gender mainstreaming, in particular in the areas of capacity building for government officials, the development of methodologies and tools, and the production and management of sex-disaggregated data. Other countries, both within and beyond Europe, have adopted a number of the analytic and process tools developed in Sweden. Nevertheless, relative to its own standing, Sweden is conscious of the need for improvements and is continuously refocusing its efforts.

Case study

Following elections in September 2014, the new government declared itself a feminist government and, among other gender equality commitments, outlined its intention to institute gender budgeting in the program for government presented to parliament by the prime minister.[10] It is instructive to understand this commitment to gender budgeting in the context of Sweden's previous efforts to mainstream a gender perspective in its budgetary processes and policies.

Women in Sweden have enjoyed the benefits of individual or separate income tax assessment since 1971. The Equal Opportunities Law, designed to combat discrimination in the workplace, came into force in 1980. Efforts to incorporate a gender equality perspective in Sweden's economic policy date to the late 1980s, and in 1988 a special appendix was introduced into the budget bill to show the distribution of economic resources between women and men. Since 2003, this appendix has been attached to the budget statement.

Statistics Sweden has had a gender equality unit since 1982, and since 1984 has published *Women and Men in Sweden, Facts and Figures* at regular intervals. In 1994 the Ordinance on Official Statistics mandated that all official statistics related to individuals be disaggregated by sex. A review of the Budget Bill in 2006 found that the use of sex-disaggregated data needed improvement. At the request of the government, Statistics Sweden produced guidance on how to collect and use sex-disaggregated data and provided illustrations of its importance to government policy. The government's objective was to ensure that all tables and graphs

[9]The five-year plan was adopted by parliament in the summer of 2015 and the Organic Budget Law in December 2015.

[10]For more information see the Statement of Government Policy at http://www.government.se/information-material/2014/10/statement-of-government-policy-3-october-2014/.

related to individuals be based on sex-disaggregated data in the 2007 Budget Bill (Government Offices of Sweden 2006).

Gender mainstreaming has been in operation in Sweden since 1994. In relation to gender mainstreaming in the budget, the Ministry of Finance initiated the project An Equal Share in 2002. This was wound up in 2004 and gender budgeting was subsumed into the new Plan for Gender Mainstreaming, 2004–09, signaling that gender budgeting was to become part of the regular work of gender mainstreaming (Numhauser-Henning 2015). A central goal of the plan was to integrate a gender analysis into the "two central decision-making processes in the Government Offices—the legislative process and the budget process" (Government Offices of Sweden 2006, 7). This renewed focus led to the development of a range of methodologies, overseen by the JämStöd Committee, for which Sweden has become renowned and that has been influential across Europe and beyond.[11] A 2006 government bill resulted in the drafting of new national gender equality objectives, and in 2007 the new Ministry of Integration and Gender Equality was established (Björklund 2007). Again in 2012 the government produced a five-part Gender Mainstreaming Plan.

To return to the current government's commitment to gender budgeting, it is noted that, given its minority status, the government did not succeed in passing the 2015 budgetary bill, which would have seen a significant increase in funds to address a number of gender-equality-related areas.

Nevertheless, in proceeding with the revitalization of gender budgeting per se, the government has identified the analytical tool, JamKas, as its main instrument. This dates from the JämStöd Committee work of 2007 but has been updated to accommodate the renewed focus on gender budgeting. The method covers the following activities: (1) inventory and prioritization of gender equality relevance; (2) analysis of how gender equality is affected by the budgetary item under review; (3) a survey of current gender patterns in the selected program or sector; (4) with reference to national gender equality policy objectives, assessment of the potential impact of proposals; and (5) examination of alternative solutions if negative impacts are anticipated. The addition of this last step underscores the imperative of coming up with a solution, should the initial analysis point to a potential negative impact.

The method, which will be applied to all budgetary measures, is based on a gender impact assessment, a commonly used gender mainstreaming tool where the emphasis is on mitigating potential negative impacts. It also encompasses some of the elements of the tools used in Belgium and Spain with a focus on determining gender relevance and prioritizing those budget measures with the potential to have the strongest and most immediate impact on gender equality.

From 2016 the annual budget circular includes instructions on the application of gender budgeting throughout the budget process. Among the requirements set

[11]JämStöd, the Swedish Gender Mainstreaming Support Committee, was set up in 2005 to support gender mainstreaming within government offices and agencies. It has overseen the development of tools and methodologies that have been adapted internationally.

out in the circular is that gender impact analysis be carried out at the early stage of new budget proposals. In addition, sex-disaggregated data are to be used and new gender equality indicators devised to reflect current status. This new government initiative is seen as strengthening gender mainstreaming in the budgetary process by improving the mechanisms for internal management and control, an improved methodology (JamKas), and better use of gender-disaggregated data. The initiative should also result in a more advanced gender equality impact analysis.

Finland

In Finland, the Ministry of Finance made the decision to adopt gender budgeting and has led the initiative throughout. Under the Nordic partnership project, Finland carried out a Gender Impact Assessment of the budget of the Ministry of Social Affairs and Health. Following this in 2006, the Ministry of Finance issued specific instructions in the budget circular, requiring all ministries to include a summary of the important gender impacts of measures for each budget chapter. The goal was that the budget should incorporate a gender perspective on the full range of government policies, including regional development, the environment, productivity, poverty, innovation, aging, and health (Onwen-Huma 2012).

An assessment of the budget proposal for 2008 reveals that all ministries made reference to gender equality to some degree; one-third cited concrete goals and actions, while just one ministry (Social Affairs and Health) presented its statistics disaggregated by sex. It was clear from this evaluation that there was a need for improvement in the collection and management of sex-disaggregated data, as well on a more focused format for the Gender Impact Assessment. The Ministry of Finance issued more robust instructions to this effect, and subsequent budget proposals in 2009 and 2010 showed marked improvements.

The language of Finland's Gender Equality Action Plan, 2012–15, extends the concept of gender budgeting to an incorporation of the gender perspective in the country's economic policy, presenting the goals of gender equality and economic growth and sustainability as complementary (Ministry of Social Affairs and Health, Finland 2012). The action plan is organized around the three strategic objectives of the Program for Government: the reduction of poverty, inequality, and social exclusion; the consolidation of public finances; and the strengthening of sustainable economic growth, employment, and competitiveness. In addition to the ongoing work of gender budgeting, each ministry is mandated to work toward the sustained integration of a gender perspective into at least one of its major policy areas that is clearly linked to the Program for Government.

One report suggests that the incorporation of gender perspective in budgetary processes has become routine (Valkama 2009), and an official of the Ministry of Finance concurs by acknowledging that it is now part of the mainstream of government administration (Onwen-Huma 2012).

Iceland

Iceland's first experience with gender budgeting was a pilot project undertaken within the framework of the Nordic Co-operation in 2006. In 2009 the new coalition government adopted gender budgeting as a key element in the preparation of the budget and of economic policy. To steer its rollout, the minister of finance set up a committee with representatives from three ministries, the Centre for Gender Equality, and the Institute for Gender, Equality and Difference at the University of Iceland.

During 2010–11 each government department was obliged to undertake a pilot project with the goal of establishing the scope and parameters of a viable methodology. An attendant goal was to gauge the adequacy of existing gender-related data. These early pilot projects included analysis of the transferability of personal tax discounts between couples by the Ministry of Finance, research on the debt status of Icelandic households by the Ministry of Economic Affairs, and analysis of the gender distribution of unemployment benefits and hospital waiting lists by the Ministry of Welfare.

The government approved a three-year Plan for Gender Budgeting in 2011, which had been drafted by the Steering Committee. Under the plan, ministries were to choose one main policy area with which to work and to continue with pilot projects.

In its recommendation on how to apply gender budgeting, the Steering Committee was keen to emphasize the centrality of gender considerations to all fiscal policymaking. It placed particular emphasis on measures designed to bring about economic recovery and the need to apply gender budgeting tools to planned public expenditure cuts as well as to job creation measures (Government of Iceland 2011).

Article 16 of the Equal Status Act (2008) mandates the use of sex-disaggregated statistics in all official economic surveys and in subsequent reports and policymaking. Within the three-year gender budgeting plan, the Steering Committee emphasized the need to expedite the collection and management of sex-disaggregated statistics.

In late 2015 the government approved a new five-year plan on gender budgeting with the overall objective of making the methodologies associated with gender budgeting more integral to the decision-making process within government. The new plan has three broad emphases:

- A focus on measuring short-term outcomes and amending plans to ensure that targets are reached;
- Gender impact analysis of all new budget proposals; and
- Analysis of all new legislative proposals to include a cost-benefit analysis from a gender perspective.

While the new plan does not make specific mention of tax policy, this dimension is covered by the gender analysis of new legislative proposals.

The new five-year plan follows the government's gender equality targets. This includes a joint gender equality goal for all ministries, as well as individual gender equality goals for each ministry.[12] The first year allows for an audit of available sex-disaggregated statistics, while the second year is given over to identifying priority issues and elaborating gender equality targets. The make-up of the Steering Committee has changed to include representatives from all ministries and the Centre for Gender Equality. It no longer includes the representative from the university, thus excluding civil society from this position.

To bolster the new gender budgeting plan, the new organic budget law, which came into effect in January 2016, assigns responsibility for gender budgeting to the minister of finance, who is to work in consultation with the minister for equality to elaborate the specifics of the gender budgeting program and to oversee its implementation. In addition, the organic budget law mandates that gender budgeting is to be taken into account in drafting the Budget Bill and that the bill shall detail the impact of the budget on the attainment of gender equality targets. Instructions on gender budgeting have been included in the budget circular since 2010.

Germany

Berlin

The administration of the federal state of Berlin is organized on two levels, with nine state ministries and 12 district councils. In line with Germany as a whole, Berlin operates the traditional cash-based, line item, input-oriented budgeting, generally referred to as *cameralistic* (Jones and Lüder 2011). This is supplemented by a focus on "product" or output budgeting, which was introduced at the national level as part of a budget reform process in 2009. Product budgeting is a step toward program budgeting, allowing for a limited view of the benefits the budget is "producing" for the public in terms of measurable outputs. It has been adopted by a number of federal states as well as by lower levels of local government in Germany. However, while product information is presented in the Berlin budgets, parliamentarians favor the more detailed traditional line item budgeting that allows appropriations to be tracked by sector, by geographical region, and by input, and thus also allows for a greater degree of steering.

In Berlin, gender budgeting has been in operation as tool of gender mainstreaming since 2003, following a decision by the Berlin House of Representatives in 2002. The adoption of gender budgeting was due in large measure to the support of and promotion by female parliamentarians and to its promotion by an active civil society initiative. While responsibility for gender mainstreaming belongs with the Senate Department for Labor, Integration and Women, it is the Department of Finance that takes the lead on gender budgeting. For day-to-day operations, a working group, hosted jointly by both departments, coordinates the process.

[12]Gender equality targets had not been elaborated at the time of writing.

In the beginning the objective was to render the budget transparent in terms of a gender-differentiated use of public finds. The approach was piloted with an application on institutional transfers at the state and district levels on 56 products of the budget. Sex-disaggregated data was incorporated into the budget documentation for the 2005 and 2006 budgets.

Following further decisions by the house of representatives, the analysis was extended to take account of secondary beneficiaries. The house also wanted to deepen the gender analysis, beyond accounting for the numbers of male and female service beneficiaries. The third stage of the model employed in Berlin moves toward being able to "steer" or reorient budgetary expenditure toward the achievement of specific gender equality objectives. The goal is full integration of gender budgeting as a steering mechanism into the parliamentary budget process.

The interdepartmental gender budgeting working group has been meeting regularly since 2003. In the early years, in addition to senior personnel from both senate departments, the group also included representatives from civil society. Current senior personnel in both departments speak of the very positive collaborative work over the years. By 2011 budget makers perceived an impasse in that they lacked the capacity to make the changes that would bring about a better gender equality outcome. Up to this point, they had been tracking the numbers of beneficiaries of public services, disaggregated by sex. However, they lacked the capacity to contextualize these numbers to assess if and to what degree they represented a gender imbalance. Without access to other sources of information and expertise, their ability to work toward gender equality outcomes was limited.

In line with this, officials commissioned a new tool that enables them to tap into other sources of information and to articulate that information in a format that would help them to identify where they have room to influence budgetary outcomes.

The most recent budget for the Senate of Berlin (2016–17) demonstrates the enhanced level of gender-related information used within the budgetary process. In particular, it shows evidence of the use of the new "steering" tool introduced in 2013. The budget of the Senate Department of Labor, Integration, and Women is an example. The opening chapter—which deals with departmental objectives and priorities, a breakdown of revenue and expenditure, and other general considerations—has a section outlining the role of gender budgeting in the budget. This states that gender budgeting is not only important to the goal of gender equality but also has become a "ministerial control function" that complements the "principles of sustainable fiscal policy" by helping to ensure public resources are targeted efficiently (DLIW 2016).

Each chapter of the budget begins with a sex-disaggregated breakdown of public officials employed by the division of the department with which the chapter is concerned. In addition, the mean monthly salary is disaggregated by sex and gives an indication of the gender gap in salary. This is accompanied by an explanation for the gender gap. The explanation points to the predominance of men in the higher salary brackets and to women having to take maternity leave, which interrupts their career progression.

The use of the steering tool is most evident where there is a breakdown of expenditure on services that are contracted out and also in relation to subsidies and grants to nongovernmental organizations serving the needs of particular sections of the community. Services range from return-to-employment training schemes, advice and information to migrants, support for women starting small businesses, and women's refuge facilities. The budget shows the number of beneficiaries, disaggregated by sex, indicating a trend over a three-year period and projected targets for the ensuing two years. Analysis of the data indicates whether the sex distribution of beneficiaries matches the actual target group, and if not what measures are planned to "steer" the outcome to achieve gender equality. An analysis of the effectiveness of the new tool is outside the scope of this analysis. However, there is evidence that the gender analysis is weak in places. Nevertheless, the availability of this type of information within the budget represents progress and can serve as a basis for deeper analysis in the future.

Berlin officials are very proud of their gender budget orientation; they view it as part of their modern approach to budgeting and are involved in delivering seminars on their progress in a number of other countries, as well as hosting study visits on the subject. In accounting for their success, Berlin officials point to a clear mandate from parliament and the Berlin Senate; formal structures, with the Ministry of Finance in the lead role; a collaborative approach with an emphasis on learning by doing; and year-on-year reporting as part of the annual budget process. The amount of gender information incorporated into the budget has increased every year, providing evidence of the sustained political and bureaucratic commitment.

Nevertheless, there is some concern that the new steering tool has not yet gone far enough to move the Berlin approach qualitatively beyond disaggregating beneficiaries by sex. This has been the approach for 10 years, and the challenge now is expanding a methodology that has already become institutionalized and "locked in" its own path dependency.

Gabriele Kämper, head of the Equality Division in the Senate Department for Labour, Integration and Women, points to the challenge that the gender expertise resides within her department, which is one part of the ministerial collaboration coordinating gender budgeting, even though the day-to-day operations fall to the Senate Department of Finance, where the officials, while enthusiastic about gender budgeting, lack the gender expertise needed. Notwithstanding the significant level of collaboration, the balance of decision-making power remains with the budget officials and the challenge of bringing them to a level of gender competence persists.

On the other hand, a clear strength of the Berlin initiative is its political underpinning and its endurance over 12 years. This has resulted in a collaborative process that is now well established and, thus, the concept of gender budgeting is no longer a contested principle, as it is in other parts of Germany and indeed in Europe generally.

Gender budgeting in Germany

It is worth considering Berlin's gender budgeting initiative in the context of the rest of Germany. On aggregate, there is a significant level of gender budgeting activity at state, district, and municipal levels but none at the central level. Germany is, however, one of the few countries to have commissioned a national-level feasibility study on gender budgeting, and while the government did not move forward on the recommendations of the study, it did leave open the possibility of revisiting the subject. Specifically, the official response called for "further fundamental clarification" and suggested that, should the federal government again consider budget reform, the relevance of gender budgeting might best be assessed in that context (Färber and others 2006). In addition, the federal government maintains that government departments are responsible for gender equality objectives within their respective remits and that these should be reflected in their resource allocations. It is worth noting that, in July 2015, the Budget Committee of the German Bundestag convened a hearing on gender budgeting to review activity since the feasibility study and examine potential opportunities.

A recent study, looking at the different paths taken by Austria and Germany in relation to gender budgeting, suggests that the interaction of three factors shaped the different outcomes in both cases. The factors included (1) the absence of an ongoing administrative reform process meant that Germany could not avail itself of the opportunity that allowed the Austrian government to "piggyback" its more political gender budgeting innovation onto a seemingly managerial/technical innovation; (2) Germany's budget is fundamentally oriented toward the *household* (the German word for household, *Haushalt,* also means budget), as evidenced most clearly in its tax and welfare regime, thus rendering the concept of gender equality—with its insistence on looking at individual behavior within the household—as foreign and untranslatable; and (3) Germany's federal system devolves the delivery of public services to the lower levels of government and, given that gender budgeting is most closely associated with a more targeted (and equitable) distribution of public expenditure, the national government could likewise devolve gender budgeting (Quinn 2015).

Spain

Andalucía

Gender budgeting in Andalucía, an autonomous region of Spain, has a strong legal basis, beginning with a 2003 law on Fiscal and Administrative Measures and reinforced over the years by other primary legislation and regulations. The 2003 law established two gender budget provisions: first, the requirement that the regional budget presented to parliament contain a Gender Impact Report and, second, the setting up of a Gender Impact Commission (an interdepartmental coordinating body composed equally of women and men) within the Ministry of Finance to oversee the execution and approval of the Gender Impact Report. Also of particular importance is the 2007 law on Gender Equality, Article 8, which regulates the mandatory publication of the Gender Impact Report for the draft finance bill, and Article 10, which calls for the collection and management of sex-disaggregated and gender-relevant data. The Finance Law of 2010 mandates that the Gender Impact Report be attached to the annual budget law. In addition, further government decrees solidify the role of the Gender Impact Commission. Finally, the Statute of Autonomy mandates the application of a Gender Impact Assessment for all new laws and provisions, including the finance bill.

As in Berlin, gender budgeting is seen as the primary vehicle for implementing gender mainstreaming in Andalucía. In addition, the regional government, keen to succeed as an autonomous region, and in particular to reverse the fortunes of one of the poorest regions in Spain, has adopted gender budgeting as part of its strategy for economic growth and competitiveness. In effect, gender budgeting is perceived as a tool of modern governance (Aguilera Diaz, Del Olmo Garrudo, and Arroyo 2011).

The first Gender Impact Report was produced in 2005, but was for internal use only and, therefore, not published. In 2007 the G+ Program was introduced. It is presented as a three-stage methodology, and key to its operation is the first stage of identification and classification of budgetary programs according to the G+ scale. The aim is to prioritize those budget programs that are most relevant to and capable of advancing gender equality. All budget programs are ranked from g0, for those deemed not gender relevant, to G+, for those seen as having the most potential to effect gender equality.

While each department is responsible for classifying its programs, the Gender Impact Commission must approve them. Once classification is in place, the second stage of the G+ Program comes into play, whereby a Strategic Guidance Document (DOE G+) is drafted for each budgetary program (with the exception of those ranked g0). Made operational in 2010, the DOE G+ acts as a "living" document, a record of early analysis and gender-related treatment of the program to include objectives and indicators, as well as details of how results are evaluated. The idea is to maintain and update the document year on year.

The Gender Impact Report of the 2010 budget points to significant progress toward the standardization of a system of analysis within the day-to-day operations of each agency. Among the achievements listed is a decrease in the number of budget programs designated as having no gender relevance, an increase in the number of indicators—21 more gender equality indicators between 2009 and 2010—and the quality of those indicators.

The Andalucía gender budgeting exercise is notable for the well-roundedness of organization. The Ministry of Finance has taken the lead since its inception, initiating an ongoing deepening of the methodologies and processes and ensuring the integration of the practice within the regular budgetary institutions. In addition to tools and systems, there is a keen awareness of the need to change the work culture within the administration and to ensure adequate gender-related expertise.

In line with this, an organizational change process underpins the shift to gender budgeting with a focus on changing values, priorities, and stereotypes and the provision of expert technical assistance. This is resourced by the introduction in

2010 of the G+ Fund. As of September 2015, the Ministry of Finance claims that upward of 50 percent of those in charge of budgets have been trained in the use of sex-disaggregated data. In addition, an audit of staff in 2012 revealed that 93 percent of Ministry of Finance staff knew of gender budgeting and 64 percent knew of one or more tools. However, only 30 percent of staff directly involved in budgeting activities knew of the G+ scale rating of their program.

Gender budgeting in Andalucía does not cover the revenue side of the budget. This is primarily because there is little revenue competence at the regional level. Nevertheless, the 2012 Gender Impact Report presented a breakdown of regional taxes and tax credits indicating the number of women and men who paid or benefited, respectively.

Importantly, the Gender Impact Report does not analyze the impact of the budget on gender equality. That is, it does not record the degree to which gender equality objectives attached to budgetary programs met their goals. It is in effect a status report on gender equality, to include developments that have taken place in the year being reported on.

Following an introduction, the report is organized according to an adaptation of the 3R[13] gender audit methodology: a section titled "Reality" deals with the reality for women and men in Andalucía, that is, by sector and/or theme (such as health, education, employment, work/family life balance); the next section, "Representation," covers a gender analysis of public sector employment; and the final section sets out the measures specified in the upcoming budget to address gender inequality. All regional ministries are covered in this final section, and each budgetary program is dealt with. Given all of this, rather than specifying gender equality objectives and targets, the commitment to gender equality for the next budgetary period is expressed in terms of the application of gender mainstreaming tools and processes.

It is also worth noting that while close to 75 percent of budgetary programs are now ranked as G+ in terms of their potential to effect gender equality, this does not mean these programs deliver on their gender equality potential. Nevertheless, recognition of gender relevance within the framework of the budget is an important step toward achieving better gender equality outcomes through the budget.

In 2013, the provision for gender audits (evaluations) contained in the 2003 Fiscal Measures Law was enacted. Five G+ programs[14] were assessed in terms of

[13]This is a Swedish gender mainstreaming tool and has become popular throughout Europe and beyond. It has also been updated to a 4R method to accommodate gender budgeting by looking at resources. See http://eige.europa.eu/gender-mainstreaming/countries/sweden for information.

[14]Development Aid, of the Regional Ministry of Local Administration and Institutional Relations; Creation and Dissemination of Statistical and Cartographic Data, of the Regional Ministry of Economy, Research, Science and Employment; Early Childhood Education, of the Regional Ministry of Education, Culture and Sport; Healthcare Provision by the Andalucian Health Service, of the Regional Ministry of Equality, Health and Social Policy; and Rural Development, of the Regional Ministry of Agriculture, Fishing and Rural Development.

effectiveness in attaining gender equality goals, as well as the degree to which the associated processes of planning and implementation were gender mainstreamed. A report of the results published in October 2015 concludes, "gender mainstreaming in the budgeting process and activities has increased during the period 2009–2012 in relation to the work existing prior to this date" (Gualda-Romero, Aguilera-Diaz, and Cirujano-Campano 2015). In this respect four of the programs use sex-disaggregated data and four have provided gender-related training to their staff. However, only one of the programs carried out a gender analysis of its target population. The report is less clear on hard data obtained from measuring actual outcomes. A 2013 audit points to more places for nursery-aged children in state schools, an increase in women entering self-employment and cooperatives, an increased focus on combating violence against women, and an increase in the employment rate among women in rural areas as well as the number of women in positions of responsibility.

The current audit for 2015–16 is evaluating the impact of 26 budget programs. An important follow-up to the audit process will be the planned public consultation process. Those charged with oversight of the gender budgeting process acknowledge the need to engage with civil society, a dimension that to date has been missing in the Andalucía exercise.

Results reported elsewhere include an expansion of the after-school services for children, an increase in female ownership of agricultural holdings, a top-up from the regional government of the state pension, and an increase in female university professors from 13 percent in 2008 to 20 percent in 2015 (Andalucía Regional Ministry of Finance and Public Administration 2016). As of 2014, women occupied 51 percent of senior positions within the administration of the regional government, 33 percent of the positions on the High Court and 42 percent of posts in the municipal councils (Andalucía Regional Ministry of Finance and Public Administration 2015).

Of particular pride and satisfaction to the Ministry of Finance is the advance made with respect to data. Of 282 statistical activities undertaken through the Statistics and Cartography Program for 2012, 129 are disaggregated by sex. Almost 75 percent of budget staff incorporates sex-disaggregated data into their reporting. The use of gender-relevant indicators has increased year by year, with an increase of more than 22 percent in the number of indicators used for the 2015 budget compared to the 2014 budget.

CASE STUDIES OF GENDER BUDGETING INITIATIVES IN EMERGING MARKETS

Albania

Summary

Albania's gender budgeting initiative is driven in large measure by its candidacy for EU membership and support from UN Women. It is also strongly influenced by the model in place in Austria. Both these factors give cause for caution regarding the sustainability of the project once EU membership is attained and external support is no longer available. As a candidate for EU membership, the country has been working toward the restructuring of its economy and the reorganization of its administration in accordance with EU agreements. Albania, like Austria, has been reforming its budget institutions, moving to a medium-term expenditure framework and to results-based budgeting. With its focus on the modernization of many other policy frameworks, including those associated with the Employment and Social Affairs Chapter of the *acquis communautaire*, the government adopted a decision on gender budgeting as a way of satisfying a number of commitments.

One strength of Albania's initiative is its alignment with the government's gender equality strategy. Thus, for the first round of implementation in 2015, nine gender equality objectives with associated budgetary allocations were identified and closely match objectives in the National Strategy for Gender Equality and Eradication of Gender Based Violence and Domestic Violence 2011–15. Table 4.4 provides a breakdown of budgetary allocation by government department and program.

Case study

The Council of Ministers of the Republic of Albania in July 2012 adopted Decision 465, known as the "Decision on the Introduction of Gender Mainstreaming in the Medium Term Budget Program," which was designed by an international gender budgeting expert in collaboration with a national budget expert. This became the legal basis for the introduction of gender budgeting. The decision is another part of the government's strategy on gender equality and can be seen as part of the government's ongoing administrative reforms.

A parallel process is the integration of gender mainstreaming principles and objectives in the National Strategy for Development and Integration, a project undertaken in the summer of 2012 in collaboration with the Department of Strategy and Donor Coordination.[15]

In this respect, it is interesting to note that part of the stimulus for this decision was a study visit to Austria in September 2011 to explore how Austria established the legal basis for gender-responsive budgeting as part of its comprehensive budget reform process. Reform of the budgetary process had been underway in Albania for some years. In 2005 the Integrated Planning System was introduced, a framework that aimed to ensure that core policy and financial processes developed by the government functioned in an integrated manner. These core processes are (1) a National Strategy for Development and Integration, which establishes the government's medium- to longer-term goals and strategies for all sectors and (2) a medium-term budget program, which requires each ministry to develop a three-year rolling plan for the delivery of program outputs within each ministry's

[15]Now the Department for Development Programming, Financing and Foreign Aid.

TABLE 4.4.

Albania: Gender Budgeting Programs, Budget, 2015

Ministry	Program	Gender Equality Objective	Budget Allocation (million lek)	Total Program Budget (percent)
Agriculture, Rural Development, and Water Administration	Rural Development	Subsidies to female household farmers	100 million lek	3.25
Agriculture, Rural Development, and Water Administration	Agricultural Information and Advisory Services	Information and advice to female household farmers	20 million lek	7.6
Social Welfare and Youth	Employment, Qualification and Vocational Education	Vocational education and training for females; employment schemes supporting female job seekers	10 million lek	2.7
Social Welfare and Youth	Social Inclusion	Policy support for gender-related issues	11 million lek	10.7
Social Welfare and Youth	Social Care	Services and financial support to females and female households in financial distress, abused, or member of marginalized social group	90 million lek	0.4
European Integration	Institutional Support for EU Integration Process	Ensuring equal rights/ opportunity to be informed about EU integration process	28.7 million lek	6.6
Culture	Art and Culture	Equal opportunities and rights in accessing specific programs and projects	10 million lek	1.2
Interior Affairs	State Police Support Services	Equal opportunities in enrollment to programs	23.3 million lek	1.9
Economic Development, Tourism, Trade, and Entrepreneurship	Support for Economic Development	Financial support schemes for female entrepreneurs	110 million lek	9.0

Source: Ministry of Labour, Social Affairs and Equal Opportunities, Albania

expenditure ceiling, as set out in the government's fiscal plan. In 2008 a new organic budget law ushered in an ambitious reform of the budgetary process. Among other provisions, the organic budget law (1) calls for a midyear review of the budget process, (2) sets out more fully the budget preparation and monitoring calendar, (3) identifies roles and responsibilities more clearly, (4) establishes a framework for budget management delegation, and (5) introduces further transparency mechanisms through requirements to publish a medium-term budget plan and progress reports on the government website.

Decision 465 draws its legal basis from the Law on Management of the Budgetary Systems, It provides for five actions to be taken by the administration in the preparation of the Medium-Term Budget Program. They are (1) the identification of gender equality objectives with targeted outcomes and indicators, (2) the setting of gender equality criteria for the distribution of Regional Development

Funds, (3) the alignment of gender budgeting with the National Strategy on Gender Equality, (4) ministerial responsibilities for implementation, and (5) a strategy to roll out gender budgeting across all line ministries by 2013.

In September 2012 UN Women provided training on how to implement Decision 465 and commissioned the development of a guide for government officials. Both took careful account of the new budget institutions in place since the introduction of program budgeting. Thus the methodology developed sought to integrate gender as a category of analysis within the structures and processes in use for the preparation and management of the medium-term budget plan.

An important development was the integration of gender budgeting in the Public Finance Management Strategy, 2014–20. The strategy specifically addresses performance-based monitoring of public expenditure. As of 2014 all ministries are mandated to identify gender equality objectives—and corresponding measures and activities—within their annual budget plans. Making gender budgeting a standard element of the performance-monitoring process should maximize the opportunity for the elaboration of meaningful and measurable gender equality objectives. In addition, the enhanced focus on gender indicators will improve accountability.

FYR Macedonia

Summary

Like Albania, the former Yugoslav Republic of Macedonia (FYR Macedonia) gained candidate status to the EU in June 2014, and also receives support for its gender budgeting initiative from UN Women. The initiative was given its first impetus in the 2012 legislation on equal opportunities between women and men. That law signaled the preparation of a Strategy on Gender Responsive Budgeting. It is, therefore, a very young initiative. The Macedonian civil society organization Akcija Zdruzenska has expressed some concern that the government has failed to introduce a promised decree that would have put gender budgeting on a sounder legal footing. Nevertheless, the government has adopted a methodology for gender budgeting and has put in place an array of supports and specified a number of government-wide gender budgeting tools. Implementation is planned over three phases, with the second phase beginning in 2017 and a third phase in 2019. In addition, UN Women in Macedonia is supporting an ambitious project to build the capacity of civil society groups at the local level to carry out gender analysis on the budget and engage with government on gender issues.

Case study

The concept of gender budgeting was first referenced in FYR Macedonia in the National Action Plan for Gender Equality, 2008–12. Early initiatives focused on gender budget analyses of key policies and programs with particular relevance for gender equality, including employment, social protection, the self-employment program, the human rights program, the program for information and communications technology development, and the rural development program.

In July 2012, the government published the Strategy on Gender Responsive Budgeting, which had been developed by senior government administrators with technical support from UN Women. The legal basis for the strategy is contained in the Law on Equal Opportunities for Women and Men, adopted by the national Assembly (the Sobranie) earlier that year. It is further regulated by the strategy on Gender Equality, 2013–20. The principal provisions of the Strategy on Gender Responsive Budgeting include a mandate for the systematic inclusion of equal opportunities in all budget processes, the setting up of an oversight committee, the requirement to consult with civil society in relation to how gender equality can be achieved through the budget, and a call that all data gathered by state agencies should be disaggregated by gender.

The strategy is focused on three areas: (1) introducing a gender perspective in the programs and budgets at the central and local levels, (2) improving the legal framework for the inclusion of gender-responsive budgeting, and (3) strengthening the institutional mechanisms and capacity building that are required for incorporation of the gender perspective in the creation of policies and programs and related budgets. Within this framework, the document sets out a comprehensive set of activities with assigned responsibility and a set time frame.

As part of the preparation for the strategy, the Ministry of Labor and Social Policy in 2012 commissioned an analysis of reforms in budgetary policy. FYR Macedonia had begun a shift toward program-based budgeting in 2008. The analysis revealed weaknesses, including limited capacity of budget users in relation to strategic planning, identification of indicators, and analysis of performance. An overarching challenge is the practice of tabling budget amendments in the middle of the fiscal year. Clearly this affects the realization of targets; indeed, it impacts the process of setting targets because budget users anticipate budget amendments that will change the amount of funds available for their programs.

The analysis identified entry points for gender budgeting in the budget process. In the short term, the obligation to introduce instructions for gender budgeting was included in the Handbook on Strategic Planning and in the budget circular. The Ministry of Labor and Social Policy was tasked with leading the gender budgeting. Several programs and subprograms in the Ministry of Labor and Social Policy; the Ministry of Agriculture, Forestry and Water; the Employment Agency of the Ministry of Labor and Social Policy; and the Ministry of Health were chosen as pilot exercises for the purpose of developing sex-disaggregated output indicators. Long-term recommendations in the Strategy cover mechanisms for ongoing oversight by parliament, transparency and review, participation of civil society, and capacity building for budget users.

An early assessment of the strategy during July 2012–November 2013 by Akcija Zdruzenska points to little measurable progress. A further review, cited within the framework of the European Commission's Exchange of Good Practices on Gender Equality, notes that the 2014 budget does not contain any information on sex-disaggregated output indicators. It also reports that there is no information available to determine if the pilot projects were in fact implemented.

However, 2014 was very early to attempt to assess what is in effect a significant policy innovation. The government assessed the availability of data, and four institutions were selected in 2013 to pursue a gender budgeting approach through the course of a medium-term budget cycle of three years, concluding in 2016. An additional four institutions were selected in 2014 to run until 2017.

One important area in FYR Macedonia is rural development. In preparation for the rollout of gender budgeting, UN Women commissioned a study to look at how rural women fared in terms of government policies and services and the extent to which women received grants and subsidies.

Findings show that analysis to differentiate the needs of men and women, undertaken to inform the development of the National Strategy for Agriculture and Rural Development, was not reflected in the strategy's objectives. Despite this, women have benefited indirectly from measures aimed at improving agriculture technology and market efficiency. Policy incoherence in the selection criteria for grants and subsidies means that while women are given an automatic 10-point lead, they can then be denied eligibility altogether because they do not own property. Not owning land is the biggest obstacle to women accessing grants and subsidies; a complex application process and a system of communication of the schemes that favors men are additional challenges. The recommendations point to infrastructural needs in rural areas that would benefit women, including construction of sidewalks and shelters at bus stations and improving the water supply.

The Ministry of Labor and Social Policy has responsibility for the coordination of gender budgeting throughout the administration, including reporting annually to the government. An Interdepartmental Advisory and Consultative Group provides support and guidelines and plays a monitoring role alongside the ministry.

The ministry of finance has included an instruction on gender budgeting in its budget circular and is responsible for reviewing the gender budget statement submitted by the pilot institutions. The statement is to contain analysis from a gender perspective of the selected program and specify a target that represents an improved gender equality outcome, with appropriate indications.

UN Women has engaged an external consultant to provide support and gender expertise to participating ministries.

A strength of gender budgeting in FYR Macedonia, as with Albania, is that the institutions chose budgetary programs in line with the government's gender equality objective. In this way the analysis—including targets and indicators—used to determine the government's gender equality objectives can form the basis of the analysis for the gender budgeting exercise. Similarly, progress can be measured against the concrete objectives.

Ukraine

Summary

Ukraine has implemented several gender budgeting initiatives since 2003. Currently, Sida, the Swedish government's development agency, is resourcing a seven-year program. The Ministry of Finance in Ukraine is leading the initiative, which is supported by a significant complement of international and national gender budgeting experts. The multiyear time frame should facilitate the bedding down of relevant processes, and it should also allow budget personnel to gain experience in gender budget analysis. The initiative is notable for the level of resources being provided to it by Sweden's Sida. It is also notable for its intention to build on previous experience on gender budgeting in Ukraine, nationally and regionally.

Case study

A range of donors, including UN Women, Sida, the European Union, and the Friedrich Ebert Foundation, has supported gender budgeting in Ukraine since 2003. Much of the early work focused at the *oblast* level (an administrative division) to demonstrate the relevance of a gender perspective through the analysis of selected budgetary measures. Engagement with civil society remains important, and Ukraine's experience with gender budgeting, particularly the early work, is a good example of the use of gender budgeting to activate and empower civil society toward democratic engagement and gender equality reform.

UN Women (then UNIFEM) began its work on gender budgeting in Ukraine in 2008 within the framework of the EC/UN Partnership for Gender Equality for Development and Peace. In 2012–13 UN Women partnered with the Friedrich Ebert Foundation within the framework of the program Increasing Accountability for Financing for Gender Equality to support gender budget initiatives at both local and national levels. Prior to this partnership, the Friedrich Ebert Foundation worked at the local level, where the needs of citizens—including the gendered needs—are more visible. The project encouraged the participation of citizens, who launched a lobbying campaign using a gender budget analysis of health and education programs. The campaign succeeded in ring-fencing funding for health and education priorities.

In parallel to local-level work, national gender budgeting experts worked to introduce gender budgeting nationally by developing gender indicators. To consolidate gender budgeting expertise, UN Women and the Friedrich Ebert Foundation established a network of gender budgeting experts. The Bureau of Gender Strategies and Budgeting gained official recognition and began with 10 experts from the cities of Poltava, Zhitomir, Kharkiv, L'viv, and Lutsk.

Other initiatives associated with ensuring financing for gender equality included the work done by UN Women with the Ministry for Social Protection to develop a methodology to analyze the economic effect of gender policies. The study, which is ongoing, is attempting to track budget allocations to gender equality activities in all 27 regions. An objective of the study is to develop mechanisms to measure the economic impact of spending on gender equality.

Similar work on identifying budgetary investment in gender equality had been carried out by the Women's Consortium of Ukraine in 2011. It focused on documenting the trend in funding for gender equality from all three levels of budgets—national, regional, and local—during 2007–10. Up to 2008, allocations to gender equality activities grew modestly. But in 2009, funds were cut by between 25 and 50 percent, mainly reflecting the global economic crisis. In addition, throughout 2007–10, total allocations were 40–50 percent of what had been costed as necessary to deliver the programs (Women's Consortium of Ukraine 2014).

Also of significance to the pursuit of a gender budget approach is a UN Women's analysis showing that as of 2012 gender had been mainstreamed into 10 percent of 244 officially registered development projects. This study looked at 33 international nonprofit development agencies and found that 12 of these ran specific gender projects, while three other agencies allocated a share ranging from 2 to 12 percent of project funding toward better gender equality outcomes.

Current work on gender budgeting is taking place primarily within the framework of a seven-year project—Gender Budgeting in Ukraine—funded by Sida. In addition, UN Women and the Friedrich Ebert Foundation have an ongoing program on gender budgeting. The Sida-funded program is arguably the best-resourced initiative on gender budgeting to date in Ukraine. It began with a five-year time frame and was extended in 2017 to run for an additional two years. A previous Sida pilot project, which ran from 2011 to 2012, targeted two oblasts and focused on youth and education in one, and sports and physical culture in the other. Awareness of the potential effectiveness of gender budgeting, accumulated over several years of projects, encouraged the minister of finance to approach Sida for bilateral cooperation in implementing gender budgeting as part of ongoing budget reform.

The gender budgeting project has been designed to align with current budgetary and public administration reform work in Ukraine. Three aspects of the reform agenda are relevant to gender budgeting: (1) achieving the level of the EU's *acquis communautaire* in relation to human rights and equality, (2) budgetary reform, and (3) decentralization of government to the regional and local levels. A major focus of the project is to build the capacity of public administrators at all levels of government. In 2017 this focus was extended to the Amalgamated Territorial Communities, a newly established level of government. All aspects of the reform have come into sharper focus with the 2014 signing of the Association Agreement with the EU. Major public finance reform projects have been under way for some time, including a World Bank–funded public financial management project aimed to improve operational efficiency and transparency. Ongoing reform projects include shifting to program-based budgeting, making more evident the links between government policy targets and budget targets, and renewing the focus on medium-term financial planning. The latter is intended to improve the links between financial resources and priority tasks, which in turn should improve the prerequisites for the provision of public goods such as education and social services.

Within this framework of public financial management reform, the overall objective of the gender budgeting project is greater economic efficiency and effectiveness in budget allocations that account for the needs of both genders. It aims to ensure that gender equality objectives are reflected in budget policies and allocations at national and oblast levels, and to encourage civil society discussion of gender equality principles in the context of the budget and facilitate media engagement with such discussions.

The Ministry of Finance is leading the work on gender budgeting and is keen to knit together gender budgeting methodologies with budget reform methodologies. The ministry led a number of state- and oblast-level working groups to produce gender sensitive of 75 programs, with the goal of working toward closing the identified gender gaps. As of 2017 gender budgeting has been included in the ministry's most recent Strategy for Reform of Public Finance (2017–20). In addition, the ministry, though its first medium-term Budget Declaration (2017–20), has instructed all ministries to consider gender equality in the preparation of their budget programs.

The gender budgeting initiative is oriented toward the attainment of the government's gender equality objectives as articulated in the State Program to Ensure Equal Status of Men and Women in Ukraine, 2013–16. This program is underpinned by the 2006 Law on Ensuring Equal Rights and Opportunities for Women and Men, which saw the establishment of a relatively active and, if only for a time, effective gender machinery. The deterioration of the gender machinery is a current challenge to the promotion of gender equality, and is one the gender budgeting project is aware of. Gender working groups, which were once active, no longer exist, and the Inter-Agency Council meets irregularly. The line ministries selected as primary beneficiaries were chosen in part because of their relevance to the attainment of gender equality: the ministries for Social Policy, Youth and Sports, Health, Culture, and Education.

A particularly strategic dimension of the project is the collaboration between the newly established project team, the Friedrich Ebert Foundation, and UN Women. This partnership of expertise, with its historic understanding and experience of the specifics of how the policy channels work in Ukraine, is invaluable. Likewise, years of work in gender and development enable the project to identify gender inequality and to bring this expertise to the relevant budget personnel.

OBSERVATIONS AND CONCLUSIONS ON CASE STUDIES

Most gender budget initiatives have focused on the expenditure side of the budget and mostly in the social sectors. These are the areas where the relevance to gender is most evident to policymakers. The case of Andalucía is an example of a progressive rollout of the methodologies to ultimately include all budgetary measures. Framed as they are within the context of gender mainstreaming, all initiatives have the potential to do likewise.

As exceptions to the general trend, some countries have commissioned studies on the gender impact of revenue policy. Sweden and Austria have carried out such studies for several years, and lately, others, such as Finland, Spain, and Ireland, have looked at the impact of taxation and welfare changes.

Coordination between gender equality goals and gender budgeting could be greatly improved. In most instances where a gender equality strategy is in place, some of the goals articulated overlap with national economic goals. Aligning gender budgeting initiatives with gender equality goals could provide the basis for better gender equality outcomes. Sweden and Finland are good examples of where this coordination is in place, and in the case of Ukraine, the goal is to work toward this.

Gender mainstreaming is a hugely ambitious project, for which resources have not always been adequate. The project of layering gender budgeting onto a gender mainstreaming framework that was already weak has proved challenging (Quinn 2013). Understanding gender—how it is manifest in society and across the policy sectors, how and what data are required, and how it can be applied as a category of analysis—is vital if meaningful gender equality objectives are to be elaborated within the budgetary process. There is evidence that administrators are not seeking out, or not making sufficient use of, gender expertise.

Decentralization has played a role in fueling a number of gender budget initiatives, and many experts believe that it is at the subnational level of government where gender budgeting can be most effective. This is particularly the case where significant spending authority is devolved to the lower levels, as in Belgium and Germany. Indeed, the high degree of devolved spending authority to the Lander level is one of the reasons why Germany has not pursued gender budgeting at the central government level.

Budgetary management and/or governance reforms have provided the stimulus and the framework for the introduction of gender budgeting in several countries. This has proven useful and is potentially a productive modality to further explore and exploit. However, there is some experience (in Austria) that the gender dimension of budgetary reform is given less weight than other aspects of the reform package.

Gender budgeting, as currently practiced, is not targeting some of the macro-level budgetary decisions, which have the potential to have an important impact on women. This is particularly important in times of economic contraction, when decisions on cuts to public expenditure and on revenue policy are being made. Research clearly demonstrates that gender equality has suffered during this current period of austerity in many European countries and that commitments to gender budgeting have been challenged.[16]

Despite the emphasis on the participation of women—within the framework of gender mainstreaming as well as within the framework of development—in many instances little or no space is made for women's representation in the

[16]See Karamessini and Rubery (2014).

government-led processes of gender budgeting. This is despite the fact that women's analysis stands out, and women's groups power many initiatives. Even so, no place has been created for them within the administration itself, where the institutions have been put in place.

Gender budgeting has played an important role in the development of gender equality policy in many countries, particularly those in the former Soviet sphere and Eastern Europe. In most instances this has been driven by the requirements of development agencies and other donor organizations. But it has also led to the activation of civil society there. This analysis has focused on civil society groups in Western Europe. But civil society is also active in many of the states of Eastern and Southeastern Europe—such as Kosovo, FYR Macedonia, and Bosnia and Herzegovina—and engaged with emerging democratic institutions.

Gender Budgeting and Revenue Policy

A tax code is an inherently complex instrument, reflective of a country's history, legal tradition, political structure, and economic base (Grown 2010). It is an instrument that does not yield easily to change of any sort, let alone changes to accommodate gender equality. Taxes are generally considered in terms of their revenue potential, distributional effects, and effect on behaviors. In relation to distributional considerations, tax systems are analyzed in terms of vertical and horizontal equity or ability to pay. In relation to efficiency or incentive effects, taxes are analyzed in terms of how they affect behaviors, including labor supply, saving and investing, and risk taking.

One can also look at incidence and incentive effects from a gender-differentiated perspective. Personal income taxes, including social security contributions, are generally the focus of these studies. From a distributional viewpoint, several studies have examined whether personal income taxes fall more heavily on women or men, reflecting their different position in the income distribution, labor supply, or wages. For taxpayers with equivalent incomes, some studies have examined the distributional effect disaggregated by sex, to capture the differential ability of women and men to make use of deductions and other tax preferences. From an efficiency viewpoint, many studies examine the differences in women and men's responses to income taxes, given their different behavior in economic markets. Much of the focus has been on how the labor supply of women and men responds to changes in net wages and fiscal policy–induced changes in the effective cost of unpaid labor (De Henau, Himmelweit, and Santos 2010). [17]

The section begins with a background discussion on reforms of tax systems during the latter part of the 20th century that contributed to gender equality. Following this, we will look at Austria where, within the framework of an institutionally robust gender budgeting program, the Ministry of Finance has specified a tax-related gender equality objective. The discussion will then take a broader look at a trend emerging in Western Europe where countries are acknowledging

[17]See also Meghir and Phillips (2009) for an extensive overview.

the importance of extending their gender budgeting activities to the realm of taxation.

Background

Stotsky (1996) discusses how gender bias can be found in tax systems—explicitly and implicitly—particularly in relation to the personal income tax, and also surveys reform in a number of countries, both developed and developing. Most countries in Europe reformed their tax codes to eliminate explicit gender bias in the 1970s and 1980s. Reform measures during this period saw the wife being granted the right to sign the tax forms (as in France and the United Kingdom) and the husband losing entitlement, under the tax law, to his wife's nonlabor income (as in the United Kingdom). These reforms reversed the long-standing concept of "coverture" and thus removed a significant obstacle to a woman's standing as a legal entity in her own right and to her economic independence.[18]

For some countries, this reform also entailed shifting from joint taxation to individual taxation, that is, from a system that treats the family as the unit of taxation to one where the individual is the unit. Under joint taxation, there typically would be no explicit bias against women because the household is taxed jointly. However, there was typically implicit bias against the secondary earner (predominantly women) because she would be faced with a higher marginal tax rate under progressive marginal tax rate schedules, which acts as a disincentive to work. Some European countries, including France, Germany, and Portugal, still use a form of joint taxation, which has attracted continuing comment and criticism. For example, in Germany the system of "income splitting" for joint filing privileges couples with higher incomes and large intrahousehold income differentials. It thus reinforces the male breadwinner model and impedes gender equality through women's economic independence (Betzelt and Bothfeld 2011; Palier and Thelen 2010).

When it comes to sales-type taxes—such as value-added tax (VAT) and excises—there is no explicit gender bias because taxation applies to the sale of a good or service. However, there may be bias that is more implicit in nature. There are important design issues with a bearing on gender (Grown 2010). For instance, applying reduced VAT rates (either through zero-rating or exemption or lower-than-standard rates) on products used in the provision of care would help women, in particular, female-headed households. High VAT rates as well as consumption taxes in general may also dampen labor supply, as they reduce real wages (OECD 2012). VAT may also distort the decision between buying goods and services on the market and producing them in the household (while the latter may dampen labor supply, particularly of women).

[18]The doctrine of coverture or "civil death" suspended women's legal capacities during marriage and prevented them from acquiring direct interests in property (Lahey 2011, 17).

From a macroeconomic perspective, decisions to increase the tax take, particularly in times of fiscal constraint, can contribute to the provision of much-needed social programs that will enable women to better balance paid and unpaid work, as well as mitigate the risk of a rise in poverty.

Tax reforms in the emerging markets of the former Soviet Union and Eastern Europe over the past decade have focused on transparency and efficiency, especially with regard to tax evasion and employment incentives. Motivated in large measure by the EU's call for tax harmonization, the emphasis has been on redistributing the tax burden to achieve a more equitable balance between personal and labor income taxes on the one hand, and consumption and environmental taxes on the other hand. Because the reform process was more focused on equity, in terms of ability to pay, gender considerations did not feature in the debate (Rastrigina and Verashchagina 2015).

Leaving aside the removal of gender bias in the income tax code, there remains the issue of allowances and benefits. Some European governments, in an attempt to redistribute income between households, may introduce biases in favor of the traditional division of labor by assessing benefits on joint assessment of the household's income.

Several studies show that, before childcare expenses, it is beneficial to work even for the average secondary earner (Rastrigina and Verashchagina 2015; OECD 2012). Average effective tax rates evaluated at mean earnings for the woman are below 50 percent in all 26 EU-SILC countries,[19] and below 30 percent in 15 of them. In addition, the median value of the marginal effective tax rate evaluated between zero and average earnings is below 50 percent in 23 of 26 countries and below 30 percent in 14 (Bettio and Verashchagina 2009).

Fiscal stimuli designed to encourage women's employment have not been used extensively in Europe in recent decades. Bettio and Verashchagina (2009) show that in eight European countries with middle-to-low employment rates for women, the tax burden for secondary earners and single mothers (those most at risk of labor market exclusion) diminished only marginally over 2001–08.

The OECD (2012), in a study covering 30 countries over 1980–2007, confirmed that higher tax rates on secondary earners reduce women's labor force participation. The European Commission (EC 2013, 45) recently reiterated that secondary earners often face specific disincentives to returning to work from inactivity or to increasing their work hours. Empirical studies find that labor supply elasticity is higher for low-income earners, in particular women with children (Meghir and Phillips 2009). A higher tax burden on secondary workers may therefore have a disproportionate negative effect on their employment outcomes.

[19]European Union Statistics on Income and Living Conditions (EU-SILC) is an annual, EU-wide survey on income and living conditions. It provides cross-sectional and longitudinal microdata on income, poverty, social exclusion, and living conditions. National-level data are gathered by national statistics offices and collated on an EU basis by Eurostat.

Gender Budgeting and Tax Policy

In recent years a trend appears to have developed to incorporate a focus on revenue policy in government gender budget initiatives. Austria has identified a gender equality objective, and some governments—including Finland, Ireland, and Spain—have committed to undertake studies looking at the gender aspects of revenue policy. This section focuses on these new developments in gender budgeting.

Austria

Austria, in 1972, was earlier than most European countries to move to a system of individual taxation. Making the individual the unit of taxation, instead of the family, broadens the concept of horizontal equity and has been recognized as an important step toward women's economic independence, whether governments are motivated by gender equality or not. In the case of Austria, consideration was given at the time of the 1972 reform to the adoption of a "splitting" system, such as that in place in a small number of European countries, including Germany, Luxemburg, and Portugal. However, this was deemed inappropriate, mainly because of the disproportionate benefit to higher-income earners, with little or no gain to low-income earners. In addition, the higher tax rates required to support a splitting system would disadvantage single people.

One assessment of the reform's impact on women's labor market participation was made by Dr. Edeltraud Lachmayer, an official and member of the Gender Mainstreaming Group in the Austrian Ministry of Finance. She concluded that the lack of childcare provision and the prevailing traditional view of women's role in the home mitigated against the incentive toward encouraging women to increase their paid work provided for by the reform. Further, she suggested that, had the government of the day introduced the reform as an explicit gender equality reform—that is, to support women's paid employment and independence—the resulting signal to society might have had the effect of expediting positive change for women. As it was, it took over a decade for substantial changes in women's labor market participation to become noticeable.

Even before its engagement with gender budgeting, the Ministry of Finance had undertaken a regular study to examine the effectiveness of tax incentives, allowances, and other aspects of the tax regime for men and women. Titled *Is the Austrian Tax System Gender Neutral?*, the study was first undertaken in 2002 and updated in 2006, 2010, and 2016. According to one report, the first study revealed a male bias, in that a reduction of taxes for those with high incomes privileges men, who make up 90 percent of the high-income group. One response from the ministry was to elaborate a set of controlling procedures for tax reform as well as for the national budget that would help avoid unintentional gender bias. Recent reports from the Ministry of Finance indicate that these procedures were deemed to be too time consuming and were not used for any length of time.

According to Lachmayer, a drawback of most of the studies conducted in Austria is that they focus only on the distributional side of taxation, not on the behavioral impacts. With this in mind, the Gender Mainstreaming Group within the Ministry of Finance, as part of its legal obligation to implement gender budgeting, suggested a gender equality objective that would potentially impact behavior. Particularly concerned with the thorny issue of women's undue burden when it comes to unpaid care work, the Gender Mainstreaming Group was of the mind that, notwithstanding the impact of other gender-sensitive reforms, unless there is a more equal distribution of paid and unpaid work between men and women, then gender equality will not be fully realized.

Most observers are in agreement with this position (for example, see Pearson and Elson 2015; Rubery 2015; Barry and Conroy 2014). In addition to the potential to bring substantive change, such a policy also has the potential to change attitudes toward the roles of men and women in society at large, which ultimately will influence other relevant legislative and policy reform.

As noted earlier, every ministry in Austria is required to formulate a gender equality objective for its budget. For the Ministry of Finance, that objective is that the tax system supports a better distribution of paid and unpaid work between women and men. Clearly this is not an objective that can be achieved in one budget cycle, or through the activation of any single measure. Thus, the objective will remain in place for some time, with successive budget cycles introducing new measures and refining existing ones toward a progressive realization of the objective.

Among the measures that will contribute to the gender objective is a reduced entry-level tax rate of 25 percent (previously 36.5 percent). As of 2016, a flatter progression will apply, with the existing tax-free earning level of €11,000 remaining as it is; the entry rate of 25 percent applies to €18,000, and rates rising thereafter through five levels to the highest marginal tax rate of 55 percent apply to earnings over €1 million. Given that a substantial portion of those in employment who earn less than the tax-free basic personal allowance (Steuerfreibetrag) of €11,000 are employed on a part-time basis (70 percent), a greater incentive than before is created to top up their part-time working hours to a level closer to full-time work or, indeed, to a full-time job. Accordingly, this measure supports part of the equality objective of achieving a better distribution of paid work between men and women. This will also lead to a reduction in the gender pay gap.

A reduction of standard tax rates results in relief of 1.3 percent for the highest incomes and up to 3.26 percent for low and middle incomes that exceed the tax threshold. Once the social security contribution refund (the so-called negative tax) is taken into account, incomes that are just over the lower earnings limit (Geringfügigkeitsgrenze) will benefit from the highest relief of 4.22 percent. As higher incomes receive relatively less relief, given the current income differential, the gap between the net disposable incomes of men and women will decline.[20]

Increases in tax allowances for children

Most of the benefits for children in Austria come in the form of cash transfers. However, there are two tax allowances for children. One is the sole-earner benefit, which is the one remaining element of household, as opposed to individual, taxation. Applicable also to single parents, the allowance amounts to €494 per year (which is very small relative to income per capita), with a supplement for more than one child. The partner of the sole earner must earn no more than €6,000 per year.

The other tax allowance for children was introduced in 2009 and has, according to the Gender Mainstreaming Group, the potential to advance gender equality. Currently the allowance amounts to €220 per child, per year; if both parents claim it, it amounts to €132 per parent, per child. From 2016, the child allowance increased to €440 per year, per child. As part of this reform, the benefit is enhanced when claimed by both parents. This means that, irrespective of their individual tax rate, each will be eligible to claim €300 per child; should only one parent claim, the amount due will be €440.

Government-commissioned gender and revenue studies

Spain

In its Equal Opportunities Strategic Plan, 2014–16, the Spanish government committed to the analysis of the impact of taxation and public benefits to gauge the influence on women's labor market participation and their "professional prospects" (Government of Spain 2014). The study also was to look at how social security regulations affect men and women differently, and particularly the impact of those regulations related to part-time work. Three ministries were identified as being responsible for the study: the Ministries of Employment and Social Security, Public Administration, and Health, Social Services and Equality. It is worth noting that the study was planned as part of the broader objective of making progress in equality between women and men in the workplace and the fight against pay discrimination.

Finland

Published in late 2015, the Finnish government's study on the differential impact of tax changes covered 1993 to 2012 (Riihela and Viitamaki 2015). The study was motivated by the recognition that tax policy decisions may have an impact on economic equality between men and women and that analyses were necessary both to underpin policymaking and to develop a research base in this

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[20]For an overview of the measures of the tax reform and a simulation of their distributional effects, including from a gender perspective, see Schratzenstaller (2015) and Rocha-Akis (2015).

area. Focused primarily on changes in income and consumption taxes, the study also took account of changes in income levels, income distribution, and demography. The study reports that the taxation of earned income had decreased by some 8.5 percentage points, with women and men faring more or less equally. Changes included an increase on taxation on capital income, which had more impact on those with high incomes, a higher share of whom were men. While the study shows that changes in the tax rules resulted in little or no change for low-income people, this could be read to say that this income group has a disproportionately low share in the overall benefit of a lower tax regime. Finally, in relation to income tax, the study reports that a decrease of some 7 percentage points in the combined tax on earned and capital income benefited women slightly more than men.

With respect to consumption taxes, the study pointed to the challenges of assessing the gender equality impact due to the inability of allocating the taxes to individuals. The many changes—up and down—in VAT canceled each other out and the ratios of taxes on consumption stayed almost unchanged during the period under scrutiny. The executive summary of the study also points to a change in the structure of consumption and the propensity to consume. The share of tax-free consumption increased and the share of food and goods with a standard VAT decreased.

Ireland

Carried out by the Economic, Social and Research Institute, a study investigated the gender impact of tax and benefit policy changes from 2009 to 2013 (Keane, Callen, and Walsh 2014). This was a period of successive austerity budgets in Ireland. Using a microsimulation model based on a large-scale nationally representative sample, the analysis sought to isolate the impact of changes in income tax, welfare benefits, property tax, and public sector pay. The study identified the impact of policy changes as distinct from changes in employment, unemployment, or pretax incomes. Changes in disposable income were measured against a base of 2008, and compared to those in 2013.

The research found no sizable gender difference of the impact of budgets from 2009–13 for single persons, with a loss of between 9 and 10 percent for both men and women. For both single men and women without children, losses were greater at the bottom income quintile, driven by social welfare reductions, and at the top quintile, where losses related to taxation and public sector pay changes.

Two scenarios were investigated in relation to couples: one assuming full income sharing and the other assuming no income sharing. Using the assumption of full income sharing, couples of working age with no children experienced a reduction of just under 12 percent, while couples with children and both partners working full time experienced the greatest losses at 13 percent. Under the no-income-sharing assumption, women in working-age couples lost out more when it came to individual income: a 15 percent loss for women, compared to a 10 percent loss for men. Most of the gap was due to changes in child benefits and to social welfare reductions. Looking at the impact across the income distribution and assuming full income sharing, the findings show that tax and benefit changes in the 2009–13 budgets were progressive. However, looking at individual incomes within couples, women lost a larger proportion of their income than men, right across the income distribution, with women in the poorest income quintile losing most.

Two of the main limitations of the research are that it does not take account of (1) the differential impact of cuts in public services nor (2) the impact of changes in indirect taxation. Work is ongoing to rework the model to accommodate these dimensions. The study acknowledges that neither scenario of full income sharing or no income sharing is likely to be accurate, but argues that the approach can help to put approximate bounds on the impact of policy. Finally, the study points to the usefulness of this approach to gender budgeting in that the method could be applied ex ante and would allow a gender impact assessment to be built into the budgetary process.

Gender Budgeting and Civil Society

Civil society has been a key driver of gender budgeting in Europe. Quinn (2009) details the activities of groups whose work contributed to the emergence of government-led gender budgeting initiatives at both national and regional levels. While civil society fulfills several supportive and critical roles to government in relation to gender budgeting, it is perhaps its application of gender expertise to standard economic policy that is of particular importance. At its most basic, the resulting analysis is a straightforward extrapolation of, on the one hand, how men and women contribute to and are impacted by the economy; and on the other, of the factors that inhibit or enhance the participation of both men and women toward the realization of the country's full economic potential. While the analysis put forward does challenge certain normative economic assumptions, it is evidence-based analysis, indeed, constantly pushing for the use of a wider spectrum of data in economic policymaking. Its objective is sustainable economic growth and prosperity for all.

The contribution these civil society groups make is vital to the broader project of gender budgeting for at least three reasons: (1) framed as gender mainstreaming, the reach of gender budgeting has been largely been restricted to public expenditure, thus leaving many facets of fiscal policy unexamined; (2) the depth and caliber of the analysis renders the relevance of gender to economic policy indisputable; and (3) its dissemination among a broad community of academics, policymakers, public representatives, and citizens has elevated the debate and educated the debaters.

This section takes a brief look at three civil society organizations: the UK Women's Budget Group, the Swedish Women's Lobby, and Spain's La Plataforma ¡Impacto de Género YA!

United Kingdom's Women's Budget Group

The United Kingdom's Women's Budget Group is undoubtedly the best-known civil society organization active in promoting a gender equality perspective to all fiscal and budgetary policies. Indeed, it has become a model of how to apply gender-sensitive analysis to fiscal policy, not just for civil society and academia, but also for governments. Many of its members are engaged by intergovernmental and funding agencies, as well as national governments, to provide analysis and expertise, develop tools, and help with the development of appropriate methodologies for the implementation of gender budgeting in a broad range of settings. Made up of academics and activists, leaders and representatives of equality-focused nongovernmental organizations, trade unionists, and students, the United Kingdom's Women's Budget Group encompasses a considerable fount of economic and policy expertise. Its work at home has as its fundamental concern the well-being of women and children, particularly those living in or at risk of poverty. The vision is of a "gender equal society in which women's financial independence gives them greater autonomy at work, home, and in civil society" (UK Women's Budget Group).

Formed in the late 1980s during the Thatcher government, the group's initial project was to use allies within the government opposition to put forward parliamentary questions relating to the impact on women and children of existing or impending government policy. When the Blair government came into power, HM Treasury Department had a Memorandum of Agreement with the Women's Budget Group and, for a period of time, sought the group's analysis and advice on relevant policy matters. In response to an OECD questionnaire on Gender Mainstreaming, Competitiveness and Growth, in October 2000, HM Treasury described the Women's Budget Group as a "key feature of the consultation process with respect to gender." During this time, the Women's Budget Group provided guidance to a gender budgeting pilot project involving three government ministries. The analysis of expenditure brought a focus on the government's New Deal Program and was important for raising awareness and building capacity within government on the relevance of gender to the design of such programs. The project's findings, which informed the 2004 Spending Review, are documented in an HM Treasury 2004 report, "Gender Analysis of Expenditure Project."

The Women's Budget Group's model of analysis is fundamentally a collaborative one and has evolved over the years to encompass a broad-based analysis of government economic policy, highlighting both the social and the gender equality implications. The gathering of group members to view live the chancellor's budget statements has become an institution, allowing for a press release based on an initial analysis of the budget headlines. This is followed by a more in-depth and robust analysis, disseminated widely through its network of members, press, members of parliament, and others.

In one of its earliest studies in 2000, the Women's Budget Group organized its response to the government's prebudget statement around three themes: (1) delivering growth and macroeconomic stability, (2) promoting individual economic security, and (3) increasing national levels of employment and productivity. Within this frame, the analysis stressed that strategies for growth needed to take account of potential human costs so as to be equitable and sustainable; that the proposed modernization of the tax and benefit system and the ambitious New Deals Program be based on the individual, rather than the household, as the unit of economic policy analysis; and that the target of full employment needed to take account of education and training for women returning to employment, an adequately resourced National Childcare Strategy, and an inclusive program of active labor market polices to include women not in employment.

The 2010 summer election brought a change of government. The new coalition government brought in a budget with a number of austerity measures to address the effects of the recession. A key theme of the Women's Budget Group's assessment of this budget was the obligation on government to carry out a gender impact assessment of the budget. This obligation—known as the gender equality duty—came out of legislation brought in by the previous government. The objective of a gender impact analysis is to signal the potential differential impact of a policy or law on men and women, thus allowing for an opportunity to mitigate any potential adverse impact while maximizing a positive outcome for gender equality.

While acknowledging the budget contained some measures—such as the exemption of low-income workers from the public sector pay freeze—that would help to offset gender inequality, overall, the assessment estimated that the impact of the budget would likely see a fall in women's participation in the labor market and the loss of the talents of many women to the economy. The resultant loss of earnings would trigger increases in the cost of tax relief and/or means-tested tax credits and benefits, thus increasing the budget deficit.

A recent example of the Women's Budget Group's reach and influence relates to its analysis of the Chancellor's 2015 Autumn Statement, in which it used the chancellor's theme of security to critique the government for its failure to invest in women's security. In the House of Commons a few weeks later, that theme was again echoed during a debate that sought to put the Conservative Party's "record under the microscope" in relation to gender equality commitments. Several members of parliament referred extensively to the Women's Budget Group's analysis to argue that "women of all ages and backgrounds face an insecure and worrying future," with recent tax and benefits changes hitting women three times harder than men, a gender pay gap of 19.2 percent, cuts to services and the social infrastructure, and a weakening of women's employment rights and opportunities (Green 2015–16).

Swedish Women's Lobby

Founded in 1997, the Swedish Women's Lobby is a politically and religiously independent umbrella organization of over 35 member organizations, whose mission is to strengthen women's position in society. The Swedish Women's Lobby is founded on a feminist platform and bases its activities on the UN

Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW) and the Beijing Platform for Action to promote women's full human rights. Its work is primarily aimed at decision-makers and those in power and is framed within the goal of mainstreaming a woman's perspective into all political, social, and economic policies and contexts. The Swedish branch of the European Women's Lobby, the Swedish Women's Lobby also participates as a nongovernmental organization representative in the Swedish Government Delegation to the UN Commission on the Status of Women.

The lobby began its analysis of the national budget in 2007. It wanted to assess the government's recent promise to bring a gender equality perspective to the budget. It also wanted to initiate a discussion, with government and within society, on the differential impact of budget decisions on men and women. The analysis found that while the budget document demonstrated an awareness of gender-related problems and articulated gender equality objectives, the use of sex-disaggregated statistics was inadequate and a gender-aware impact analysis of economic policy proposals had not been employed. That early analysis was self-consciously aware of entering a new domain—that of economic policy—and of providing a new way of uncovering inequalities in a country noted internationally for its better-than-average rating on gender equality.

In its analysis of the 2016 budget, the lobby welcomed the increased use of gender statistics and commended the government for its overt commitment to, and what it saw as the "launching" of, the concept of gender budgeting in Sweden. In terms of gender equitable budgetary measures, the lobby welcomed the cutting back of tax credits, the lowering of tax on pensions, the increase in childcare allowance, and the addition of a reserved month of parental leave. It also noted a strengthening of the infrastructure to better manage gender equality and called on the government to monitor carefully the long-term impact of tax cuts on both women and men.

La Plataforma ¡Impacto de Género YA!

La Plataforma Impacto de Género YA! (Platform for Gender Impact Now!), a grouping of feminist and women's collectives, issue-based associations, and regional forums, formed in 2007. Initially its purpose was to challenge the Spanish government's failure to publish a Gender Impact Assessment of the national budget. The legal obligation to produce a Gender Impact Assessment is most strongly articulated in the Gender Impact Assessment Law of 2003 and further mandated via the Equality Law of 2007.

In 2007 La Plataforma initiated a legal challenge against the government; the challenge was rejected at that time by the public prosecutor but has since been accepted as legally competent by the *Audiencia Nacional*. Since then, the Spanish government has produced an annual Gender Impact Assessment, to which La Plataforma has responded, and issued its own assessment of budget proposals from a gender perspective.

Of concern to La Plataforma in assessing Spain's 2016 budget was the overall slow rate of job growth, with recovery in employment not proportional to GDP. This is against the backdrop of a loss of almost 3 million jobs in Spain between 2008 and 2012 and an unemployment rate of 24.4 percent in March 2012. At the time of the preparation of 2016 budget, women made up about half of the unemployed. Also of concern in relation to employment was a planned 21.7 percent cut in the level of unemployment benefits. La Plataforma pointed out that there was a group of unregistered unemployed who were not covered by unemployment insurance, which, according to 2014 figures, showed that 63.8 percent of unemployed men were covered while 54.2 percent of unemployed women were covered.

La Plataforma's analysis of the budget 2016 focused on four main areas:

- Employment—continued slow growth of jobs and cuts to unemployment protection;
- Downgrading of women's equality infrastructure and resources;
- Insufficiency to protect and support female victims of domestic violence; and
- The suspension of the law that would have extended paternity leave.

La Plataforma welcomed the government's Gender Impact Report's incorporation into the budget, calling it a "significant improvement." However, it stated concerns that while the measures outlined indicate the promotion of gender equality, the failure to identify the required budgetary allocations means that it is impossible to gauge to what extent the measures will be implemented and, therefore, the scope and evolution of the gender equality policy over the years.

CONCLUSIONS

Gender budgeting has enjoyed sustained support across Europe for more than a decade and a half. Several national and regional governments have legislated for gender budgeting (Austria, Belgium, Andalucía), some have initiated changes to the institutions of the budget (Albania, Belgium, Iceland), while others have recommitted to the fundamental concept of marrying equality policy with economic policy (Finland, Iceland, Sweden).

In addition, civil society has provided expert gender analysis and has led the way in broadening the debate on fiscal policy by demonstrating that gender budgeting contributes to good budgeting—budgeting that accounts for the social and economic benefits of women's equality and economic empowerment.

Government-led gender budget initiatives are most commonly implemented in the framework of gender mainstreaming. The traditionally held view of the budget as a gender-neutral instrument, and the resistance of ministries of finance to take up gender mainstreaming, have given way to a broad and diverse tapestry of experimentation, adaptation, and integration.

The practice of gender budgeting across Europe is almost exclusively associated with the expenditure side of the budget, particularly with expenditure related to the delivery of public services. There are exceptions to this trend. In Austria, within the framework of an institutionally robust gender budget program, the Ministry of Finance has specified a tax-related gender equality objective. Some countries have acknowledged the importance of extending their gender budgeting activities to the realm of taxation.

Today, personal income taxes in most European countries are gender neutral and taxation is largely on an individual basis. Nevertheless, secondary earners, the majority of whom are women, often face disincentives to entering, or increasing their participation in, the labor market. In addition, while individual taxation is in place, the assessment of benefits by most governments is most often based on joint assessment of a family's income. Implicit gender bias still applies to sales-type taxes; applying reduced VAT rates on products used in the provision of care would help women and, in particular, female-headed households. Decisions on whether and how to increase the tax take can have a differential burden on men and women and affect social programs, which help women to balance paid and unpaid work.

This chapter examines the status of gender budgeting in the context of the status of gender equality policy in Europe. The European Union has had, on aggregate, a positive influence on the development of gender equality policy, not only in the member states but also in the rest of Europe, with whom it has some formal relationship. Indications of a weakening of the EU social agenda do not bode well for gender equality policy, including innovations like gender budgeting.

Despite the prevalence of both debate and activity on gender budgeting, policy-makers have not taken sufficient account of gender equality when it comes to the design of recent austerity measures. Consequently, the combined effect of structural reforms and retrenchment to social protection systems, as well as changes in unemployment for women since 2011 and projections for the future, suggest that women are at heightened risk of poverty. There is, thus, all the more need for European countries to take gender into account in budgeting in the face of continued austerity.

Coordination between gender equality goals and gender budgeting could be greatly improved. Sweden and Finland are good examples of where this coordination is in place, and in the case of Ukraine, the goal is to work toward this. In addition, budget administrators are not seeking out or making sufficient use of gender expertise in fiscal policymaking.

Budgetary and/or governance reforms, including decentralization, have provided the stimulus and the framework for the introduction of gender budgeting in several countries. Many experts believe that gender budgeting can be most effective at the regional and local levels of government.

Gender budgeting has played an important role in the development of gender equality policy in many countries, particularly the former Soviet countries. Likewise, it has been instrumental in activating civil society.

While many initiatives have not been in place long enough to evaluate concrete gender equality outcomes, it is clear from this survey that significant legislative, administrative, and methodological changes have been undertaken in the institutions of the budget. Such changes, if maintained and acted upon, provide the framework for the ongoing meaningful consideration of gender equality in the formulation and execution of the budget.

Where gender budgeting has been in place for several years (Andalucía, Austria, Belgium, Berlin), it behooves governments to commission independent evaluations so lessons gained can be fed into ongoing work.

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ANNEX 4.1.

Gender Budgeting in Europe Data Template

	National Initiatives								Subnational Initiatives	
	Albania	**Austria**	**Belgium**	**Finland**	**Iceland**	**Macedonia, FYR**	**Sweden**	**Ukraine**	**Andalucía**	**Berlin**
ORIGINS										
Does the government have a gender budgeting initiative?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
If yes, start year	2012	2004	2004	2006	2006	2012	2002/2014	2003	2003	2002
If any, end year										
Supported by international organizations or bilateral aid agencies	Yes	No	No	No	No	Yes	No	Yes	No	No
Tied to MDGs or national development plan or gender equality strategy	Yes	No	Yes	No	Yes	Yes	No	Yes	Yes	No
SELECTED COMPONENTS OF FISCAL POLICY										
Focus on spending	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Spending focus on key human development (education, health)	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Spending focus on physical infrastructure (transport, water, electricity, energy)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Spending focus on justice and security (violence against women, judicial assistance)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Spending focus on jobs, entrepreneurship, wages, etc.	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Structural reforms in spending (subsidies, transfers, incentive or distributional objectives)	Yes	Yes	No	Yes	Yes	Yes	Yes	No	No	No
Focus on revenue	No	No	No	Yes	Yes	No	No	No	No	No
Personal income tax focus	No	No	No	Yes	No	No	No	No	No	No
Other tax focus, including general or selective sales and trade	No	No	No	Yes	No	No	No	No	No	No
INDICATORS TO PLACE GENDER BUDGETING IN THE FISCAL PROCESS										
Broad statement of goals of minister of finance	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Gender budgeting statement in budget documentation	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
Gender budgeting circular or related to instruct the bureaucracy	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
Gender budgeting in planning and programming	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
Gender budgeting outcome report or audit	Yes	Yes	No	Yes	Yes	No	Yes	No	Yes	Yes
Explicit reporting on gender equality spending	Yes	Yes	No	Yes	Yes	No	Yes	No	Yes	Yes

LEGAL BASIS										
Gender budgeting has constitutional standing	No	Yes	No	No	No	No	No	No	Yes	No
Gender budgeting is incorporated in organic budget or other finance laws	No	Yes	No	No	Yes	No	No	No	Yes	No
ROLE OF GOVERNMENT										
Ministry of Finance lead entity	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes
Other ministries play consequential role, and which	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Subnational government	No	Yes	No	No	Yes	Yes	Yes	Yes	No	No
ROLE OF CIVIL SOCIETY										
Significant encouragement or participation of civil society	No	Yes	No	Yes	Yes	Yes	Yes	Yes	No	Yes

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