

GENDER BUDGETING

A Background paper for the Council of Europe's Informal
Network of Experts on Gender Budgeting

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The Women's Budget Group (WBG) is an independent UK organisation bringing together academics and people from non-governmental organisations and trades unions to form a network of experts to promote gender equality through appropriate economic policy.

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1. What is a gender budget initiative?

Gender budgeting exercises now take place in more than forty countries around the world, originally inspired by the early experience of countries such as Australia and given further momentum by the United Nation's commitment to gender budgeting in the Beijing Platform for Action. They take place both inside and outside government and there is a wide diversity in the ways in which they are conducted and their scope – some of these issues are discussed in this paper. In the final section of this paper there is a brief overview of gender budget initiatives throughout Europe.

1.1. Defining gender budgeting

A gender budget is not a separate budget for women; instead it is an approach which can be used to highlight the gap between policy statements and the resources committed to their implementation, ensuring that public money is spent in more gender equitable ways. The issue is not whether we are spending the same on women and men, but whether the spending is adequate to women and men's needs (Rake, 2002).

Gender budgets are a tool for testing a government's gender mainstreaming commitments - linking policy commitments across government departments with their budgets. As Sharp & Broomhill (2002) explain: "*they are a mechanism for establishing whether a government's gender equality commitments translate into budgetary commitments.*" Without a suitable economic underpinning, a government's equality commitments are unlikely to be realised.

Gender budget initiatives go beyond the assessment of programmes targeted specifically at women and girls and seek to expose assumptions of 'gender neutrality' within all economic policy - raising awareness and understanding that budgets will impact differently on women and men because of their different social and economic positioning.

Originally the initiatives were termed 'women's budgets' because the focus was on the impact on women and girls. More recently the emphasis has shifted to 'gender' as a category for analysis and to avoid any misunderstanding that activists are working to produce a separate budget for women (Sharp & Broomhill, 2002).

1.2. Objectives of gender budgeting

Expenditure and taxation policies have different implications for, and impacts upon, women and men in terms of their contributions to both the paid and unpaid spheres of work. Gender budget initiatives can reveal these discrepancies and provide governments with the opportunity (in partnership with other actors) to integrate a gender analysis into economic policy.

Sharp and Broomhill (2002) explain that most gender budgeting initiatives have three core goals. They seek to: (1) mainstream gender issues within government policies; (2) promote greater accountability for governments' commitment to gender equality; and (3) change budgets and policies.

They go on to define success of gender budgets as being contingent upon their record in changing budgetary allocations and policies in a way that promotes gender equality. And at times this can be demonstrated - for example the UK Women's Budget Group was able, through gender budget analysis and lobbying activities, to contribute to the reversal of a proposed change to the tax benefit system that would

have shifted money from the 'purse to the wallet'. Other times the results of gender budgeting are less tangible.

Susan Himmelweit (2002) embraces both the equity and the efficiency arguments for gender budgeting. She argues that it is important to understand and make visible the different effects of policies on women and men in order to make outcomes fairer between women and men. And additionally it is necessary to utilise the efficiency argument which incorporates the different responses of women and men to policy and proposes that this behavioral aspect should also be analyzed and monitored if policy is to meet its objectives.

For example, the UK WBG found that the Working Families Tax Credit (WFTC) which was introduced to encourage 'welfare to work' in the UK, will reduce gender inequality between households, since women predominate in those households receiving WFTC. However, the behavioral effects of the WFTC will have the unintended consequence of reinforcing the gendered division of labour since WFTC creates disincentives to employment for the partners of poorly paid men.

1.3. Benefits of gender budgeting

Ultimately, as Himmelweit (2002) explains, gender budgeting can benefit society both by reducing socio-economic gender inequalities and by ensuring that public money is better targeted and spent more efficiently, improving policy outcomes.

Gender budgeting also brings internal benefits to government. By strengthening the collection and analysis of gender-disaggregated data and enhancing the ability to determine the real value of resources targeted towards women and men - gender budget initiatives can provide a better understanding of how resources are being spent and increase the efficiency of policy.

1.4. Methodologies for gender budgeting

It should be noted that gender budgeting is a relatively new concept and as a result the tools and techniques used to apply the theory are still evolving. Additionally, methodology should and will differ internationally, as it is adapted to the national or even regional context.

Basically gender budgeting can involve analysing any form of public expenditure, or method of raising public money, from a gender perspective and identifying the implications and impacts for women and girls as compared to men and boys.

Several toolkits for gender budgeting have been developed - most prominently by Debbie Budlender and Ronda Sharp (1998), Diane Elson (1997) and Katherine Rake (2002) - examples of which can be found in the appendix.

One key tool is gender impact assessment (GIA). GIA focuses analysis beyond the family or household level, looking at the individual and extends beyond the public, paid economy to the more private, unpaid sphere in which women and their caring work predominate at present. It gives consideration to the longer-term consequences of policy and takes account of the differentials in women's and men's responses to economic incentives.

1.4.1 Stages in the budget cycle

Gender budgeting can be used in any phase of the budget cycle, from planning and identifying objectives and identifying the financial allocations to meet these objectives, to an evaluation of the extent to which these objectives have been met.

1.4.2. Gender budget statements

A gender budget statement, like that prepared by the UK Women's Budget Group (external to government) following both the Pre Budget Report and the Budget statement by HM Treasury, is effective in bringing together information on the implications of government expenditure and taxation for women. In countries such as France and Austria, the government produces a gender budget statement alongside their national budget.

2. Policy areas covered by gender budgeting

Gender budgeting theory and practice has grown out of a widening understanding that economic policy can contribute to narrowing or widening gender gaps across a broad spectrum of policy areas including health, education, welfare, transport and development - hence gender budget initiatives can be applied to any policy area.

Additionally gender budgeting is applicable to both macro and micro level economic policy and to both public spending and revenue. Most initiatives around the world have focused on public expenditure, but the UK WBG has spent considerable time analysing tax credits.

In practice the extent of gender budget initiatives vary from the broadest analysis of the entire national budget to the more narrow expenditure of selected government departments or programmes or more narrow still, the expenditure on new projects, selected forms of revenue, changes in the tax system or the implementation of new legislation. The extent to which the practice is applied will depend upon government commitment to gender budgeting, resources and expertise available, national and international pressure etc.

2.1. The national budget

One of the most important areas of government macroeconomic policy is the national budget, which deals with both public revenue and public expenditure across all policy areas and expresses the social and economic priorities of the government. The national budget is therefore a key opportunity for carrying out a gender budgeting initiative.

2.2. The gender machinery of government

Gender budgeting does not focus solely on gender specific programmes, rather it aims to expose assumptions of gender neutrality across the policy spectrum. However it does have a useful role to play in assessing the funds spent on the gender machinery of government comparative to other ministries or departments. For example analysis conducted in South Australia in 1985/86 revealed that resource allocation to programmes aimed at women and girls was minimal compared to total resource allocation. (Sharp and Broomhill, 2002)

2.3. Some examples of gender budget analysis

The following examples are provided to give a brief introduction to the type of analysis that has been done by several of the pioneering countries or initiatives around the world.

2.3.1 Audit of distribution of actual inputs, activities, outputs

This kind of analysis links expenditures actually made to the actual participation in the activities provided and enjoyment of the outputs. It is useful where individual participation can be identified. It can be presented in a variety of ways, focussing on distribution of outputs, or funding, or both.

New Deal Programmes for the Unemployed in the UK

Dr. Katherine Rake, Chair of the UK WBG, conducted a gender budget analysis of New Deal programmes aimed at unemployed people in the UK. She calculated the spend per recipient in order to assess the gendered outcome of the government spending. The funds were distributed under three categories - 'young people', 'long term unemployed' and 'lone parents'. She found that only 8% of funding for these

programmes go to 'lone parents', of whom 95% are female. Yet 57% of funds go to 'young people', of whom only 27% are female. (Rake, 2000)

Expenditure in Selected Ministries, Sri Lanka

A gender budget initiative run by the Sri Lankan Ministry of Finance and Planning reported that: '*...there was equality of access and usage in the main service sectors; in education, 48 per cent of recurrent expenditure benefited females, in health 56 per cent and in the social services 57 per cent, but there were specific pockets where inequalities persisted.*' But gender budget analysis of the production sectors (agriculture and industry) revealed that '*the access and participation of women in government supported programmes was low and the perpetuation of the assumption that programmes in these areas are gender-neutral is likely to leave unchanged or increased the gender difference and disadvantages that women face in these sectors.*' The Sri Lankan government concluded that '*there is a need to revise the underlying policies, devise appropriate programmes and delivery systems and carry out gender-disaggregated programmes assessments on a regular basis, with the intention of equalising opportunities and access for men and women.*' (Department of National Planning, Sri Lanka, 2000, p.45)

2.3.2. Evaluation of adequacy of funding for women's empowerment and realisation of women's rights.

A fair distribution of actual expenditure and services between women and men will not by itself ensure that women are empowered and their human rights realised if key programmes are not prioritised for funding. It is useful to compare actual expenditure with expenditure that would be required to achieve specific quantifiable objectives.

Expenditure on adult basic education and training in South Africa

Hunt and Budlender (1998) report that in South Africa in 1995, 20 per cent of all African women and 14 per cent of all African men over the age of 20 years had no formal schooling. 7.4 million people were illiterate, of whom 4 million were women. Only about one-third of a million people were enjoying adult basic education and training (ABET) programmes in 1994. About 29 per cent of them were in programmes run by the state and the majority of them were women (59 per cent as compared to 41 per cent men.). The government allocation to ABET programmes was only 1 per cent of the allocation to education in 1996/97. A plan for ABET in South Africa was drawn up in 1994 by the Centre for Education Policy Development (a South African NGO). Its objective was to reach 3 million learners in 5 years. The proposed budget for the first year of the plan was 132 million Rand. The plan was not put into action. Public expenditure on ABET in 1997/8 was 2.5 million Rand, falling to 1.9 million Rand in 1998/9.

2.3.3. Planning and appraisal of the budget

Incorporating gender analysis into planning and appraisal of the budget requires identifying likely gender dimensions of activities, outputs and impacts.

Support for women's entrepreneurship in France

For example in France there has been specific support of women's entrepreneurship which found that: '*Women still account for a minority of entrepreneurs, creating only 27% of all new businesses. To help change this:*

- *FF 10 million in additional resources has been earmarked for the Special Women's Guarantee Fund (FGIF), corresponding to the creation of 1000 new businesses in 2001; and,*

- *Government-supported networks of assistance for entrepreneurs are being asked to boost the number of women they assist by 25% over three years.* (Government of France, May 2001)

Tax Credits in the UK

In the UK, analysis of tax credits by the Women's Budget Group suggested that the Working Families Tax Credit (WFTC) should be reformed to make it more effective by splitting it into two separate tax credits, Employment Tax Credit (ETC) and Integrated Child Credit (ICC). The Women's Budget Group argued that any employment incentive effects should be targeted on men and women equally, so that work pays equally well for both sexes and that a sharing of caring and earning roles between parents is encouraged. Whereas they found that the original WFTC was working in such a way that for many families it was most practical for one parent to work long hours while the other takes on the bulk of caring responsibilities and only a secondary labour market role, if any. (Women's Budget Group, 2000)

3. The actors involved in gender budgeting

The nature of gender budget initiatives varies internationally. They have been undertaken at national, provincial or local levels and have been coordinated and led by both governments and civil society groups. There are advantages and disadvantages of each type of exercise. Inside government groups (for example, Australia, Barbados and France) have the benefits of access to government information and the capacity to make direct contributions to the budgetary and economic policy decision-making process. Outside civil society initiatives (for example in the UK, South Africa and Tanzania) may suffer resource and data constraints, but their distance from government allows them to take a critical stance and encourage public debate. (Sharp & Broomhill, 2002)

3.1. International Agencies

A number of multi- and bi-lateral agencies have expressed support of gender budget initiatives, including: the Commonwealth Secretariat; the International Development Research Centre (IDRC); the European Union (EU); the Nordic Council (of their own budget); the Organisation for Economic Co-operation and Development (OECD); the United Nations Development Fund for Women (UNIFEM); the Swedish International Development Agency (SIDA); the Swiss Development Corporation; German Technical Cooperation Agency (GTZ); the UK Department for International Development (DFID); the Governments of Denmark, the Netherlands and Norway, and the United Nations Development Programme.

Most significantly the United Nations' Beijing Platform for Action called for the integration of a gender perspective into budgetary decision-making and called for governments to be accountable for their gender equality commitments.

Additionally the World Bank has promoted the idea of gender budget analysis through its gender publications, in particular the models used in Tanzania and South Africa. And the UN European Economic Commission also has plans to support work on gender and budgets.

3.2. National Actors

At national level a range of actors can play a role in gender budgeting. Initiatives should engage across as many of these groups as possible. The most important actor is, obviously, the government.

3.2.1. Government

Experience has shown that gender budget initiatives are most effective when the Ministry of Finance (due to its role in the budgeting process) takes the lead in a government initiative - ideally with close engagement with the Ministry for Gender or Women's affairs. However Budlender et al (2002) note that due to absence of established working relationships between the two ministries, some countries have experienced a sidelining of the latter - and so valuable gender expertise is lost from the process.

Although the Ministry of Finance is likely to take the lead, other ministries should also play a significant role in the process as it should not be assumed that any government policy is gender neutral. At the outset of the gender budgeting process most governments involve just two or three other key departments - typically health and education - departments that account for a large proportion of government expenditure and have particular relevance for women and those experiencing

poverty. Another sector such as agriculture or transport may also be selected to demonstrate that gender budgeting has a role to play outside of the social sector. Within each ministry it is important that the more senior civil servants understand the need for gender budgeting initiatives and support them in principle and that there are civil servants who are equipped with the skills to carry them out.

3.2.2. Parliament

Gender budget initiatives are also likely to engage with parliamentarians - particularly women members - for example through lobbying activities, awareness raising seminars and fact sheets for their reference and use in the scrutiny and audit of government's public expenditure and revenue plans.

However Budlender et al (2002) suggest that the effect of this methodology is limited - most parliamentarians are likely to have little or no powers to amend the national budget, although there is unrealized potential in their powers to audit the national budget. However parliamentarians have had a prominent role in both the South African and the Ugandan initiatives - but a few key individuals have led this participation. The Swiss parliament has a high level of budgetary power, but this is set to decrease dramatically with the introduction of New Public Management.

3.2.3. Civil Society groups

As the Australian example proved, the success of gender budgeting initiatives is limited without the involvement of civil society groups to keep up the pressure and provide expertise. Often the people involved in these groups are the contemporaries of the government officials so have a good working relationship. They are drawn upon to conduct research and even provide training for Government officials.

In the South African, Tanzanian and Ugandan examples, NGO groups work alongside the government, acting as 'critical friends' and nudging the government further in the direction of a gender equality agenda. In the UK, the Women's Budget Group has been instrumental in encouraging the Government to commit to a gender budgeting approach. In an OECD questionnaire on Gender Mainstreaming, Competitiveness and Growth, October 2000, HM Treasury described the UK WBG as a key feature of the consultation process with respect to gender.

However there can be scepticism among some external gender economists about the ability of government to tackle gender issues adequately and, conversely, governments can be suspicious of NGOs. Additionally NGOs have concerns about maintaining their independent voice and critical distance. In the Tanzanian example, in which NGOs have worked especially close to government, this was a particular concern amongst the activists.

3.2.4. Academics

Some of the NGO initiatives draw on the expertise of academics, particularly feminist economists. Several initiatives, such as those planned in Bangladesh and Italy are led by academics. Other initiatives, such as the UK Women's Budget Group are led jointly by academics and others from NGOs and trades unions.

It is useful for these groups to come together to ensure that research is focused on what is useful for advocacy purposes and so that advocates have enough depth of knowledge to pursue their gender budgeting objectives.

3.2.5. Individuals

Individuals in key positions have been essential in ensuring the success of many projects - for example in Barbados, the Philippines, Sri Lanka and Namibia. But ideally initiatives should not be reliant on the support of individuals, as once these key players move on or are replaced the project may suffer setbacks - as in South Africa and Mozambique. Initiatives should aim to build up a firm support base and institutionalize gender budget processes while these people have power and the climate is favourable.

3.3. Regional and Local Actors

An increasing amount of gender budgeting work is being done at the sub-national level, encouraged by the international trend to decentralise budgeting functions and power. Chile, Mexico, Peru, the Philippines, South Africa, Tanzania, Uganda and Spain (in the Basque Country) are among the countries to already have initiated work at this level. Of particular interest are the UNIFEM-supported participatory budget initiatives running in Latin American countries.

There are benefits to the decentralisation of both the budgets and the gender budget projects - with the public becoming more engaged with the process now they can see the direct impact of budget decisions. The Ugandan Forum for Women in Democracy argues that local level interventions are most appropriate in their country where women are unlikely to have the resources to engage with decision making outside of their own locality.

However, Budlender et al (2002) advise gender budget activists to be wary of decentralisation. Inequality can grow between regions, functions may be decentralised but not the spending power and it can mean the state is absolving itself of responsibility of the budgeting function and hence nationally agreed gender budgeting arrangements.

4. Gender budget initiatives within the Council of Europe's member states

Debbie Budlender has brought together a fantastically comprehensive and descriptive review of the gender budgeting work being done around the world in the publication 'Gender Budgets Make Cents' (2002) and I draw upon it here. The UK WBG is working on an audit of international initiatives that will be available shortly on the website: www.wbg.org.uk. However there are new developments in the field all the time so it would be most effective to gather information directly from representatives in the Council of Europe's member states.

4.1. Austria

The Institut für Volkswirtschaftstheorie und -politik has published articles and conducted lectures and workshops on gender bias in Austria's financial policies since February 2000, led by Gabriele Michalitsch.

4.2. Belgium

A gender budget initiative has been introduced by Sabine de Bethune, a member of the Senate.

4.3. France

The French government produces a gender impact statement that it issues alongside the national budget.

4.4. Germany

The NGO Frauenforum, a member of Women in Development Europe, has initiated some work on gender budgeting.

4.5. Ireland

Gender impact assessment is incorporated in the implementation of the 'National Plan', the multi-year expenditure plan for the period starting in 2000.

4.6. Italy

In September 2000, the Italian Equal Opportunity Commission sponsored an international workshop on gender budgeting as an information sharing exercise. The event included a roundtable discussion with Italian officials responsible for the budget.

4.7. Norway

The Ministry of Children and Family Welfare has done some gender analysis of the budget.

4.8. Russia

The Open Society Initiative is supporting a gender budget initiative.

4.9. Spain

The government of the Basque Country has expressed interest in running a gender budgeting exercise. The President, the Finance Minister and other senior government officials have consulted with international gender budget experts and the Basque Country's women's office has established a virtual library of materials on gender budgeting: www.infopolis.es/usuarios/bibliotec

4.10. Switzerland

In 1994, the trade union of public employees, in conjunction with the Swiss Conference of Equal Opportunity Officers (EEO), commissioned a study on the impact of cutting the budget deficit on women. Since this first study there have been a range of national, cantonal and communal level initiatives started by women's groups, EEOs, MPs, trade unionists and the church.

4.11. United Kingdom

The UK Women's Budget Group (WBG) is independent organisation bringing together academics and people from non-governmental organisations and trades unions to form a network of experts to promote gender equality through appropriate economic policy - is the key player in the UK.

The gender equality NGO Engender set up the Scottish Women's Budget Group (SWBG) and since the formation of the Scottish parliament the SWBG has lobbied for it to adopt gender budgeting techniques. In late 2000, the government agreed to employ someone within the Ministry of Finance to advise government on how to initiate gender impact analysis

In early 2002 organisations such as the Welsh Equal Opportunities Commission and Oxfam, Wales came together to initiate a Welsh gender budgeting group.

4.12. The future of gender budgeting across Europe

It is highly desirable for there to be regular communication between the various gender budgeting initiatives so that we are able to learn from each other's experience. Funding should be raised to support such joined up initiatives and the sharing of information.

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6. Appendix

Table 1: Tools for gender analysis of budgets

(taken from Diane Elson (1997), 'Tools for gender integration into macroeconomic policy' in Link in to Gender and Development, 2, Summer, p.13)

- 1. Gender-aware policy appraisal.** This is an analytical approach which involves scrutinizing the policies of different portfolios and programmes by paying attention to the implicit and explicit gender issues involved. It questions the assumption that policies are 'gender neutral' in their effects and asks instead: In what ways are the policies and their associated resource allocations likely to reduce or increase gender inequalities?
- 2. Gender-disaggregated beneficiary assessments.** This research technique is used to ask actual or potential beneficiaries the extent to which government policies and programmes match these peoples' priorities.
- 3. Gender-disaggregated public expenditure incidence analysis.** This research technique compares public expenditure for a given programme, usually with data from household surveys, to reveal distribution of expenditure between women and men, girls and boys.
- 4. Gender-disaggregated tax incidence analysis.** This research technique examines both direct and indirect taxes in order to calculate how much taxation is paid by different individuals or households.
- 5. Gender-disaggregated analysis of the impact of the budget on time use.** This looks at the relationship between the national budget and the way time is used in households. This ensures that the time spent by women in unpaid work is accounted for in policy analysis.
- 6. Gender-aware medium term economic policy framework.** This attempts to incorporate gender into the economic models on which medium-term economic frameworks are based.
- 7. Gender-aware budget statement.** This involves a process which may utilise any of the above tools. It requires a high degree of commitment and co-ordination throughout the public sector as ministries or departments undertake an assessment of the gender impact of their line budgets.

Table 2: Ways of introducing gender analysis into the budgetary process
(Taken from Rake (2002), 'Gender Budgets: The experience of the UK's Women's Budget Group')

| | Questions explored | Requirements |
|--|--|--|
| 1. Making gender visible | Who are the recipients? | Data disaggregated by sex |
| 2. Auditing revenue and expenditure | How is spending/revenue distributed between women and men? | Expenditure and revenue statistics disaggregated by sex |
| 3. Gender impact assessment | <p>What are the implications in the long and short term for the gender distribution of:</p> <ul style="list-style-type: none"> - resources (money and time) - paid and unpaid work <p>Is provision adequate to the needs of women and men?</p> <p>How does policy affect gender norms and roles?</p> | <p>Data on the unpaid, caring economy (i.e. a satellite account incorporating time-use data)</p> <p>Micro-analytic model of income distribution, incorporating model of economic (e.g. labour supply) and other (e.g. fertility) behaviour sensitive to gender differentials</p> <p>Sensitivity to gender segregation, cultural practices and gender norms and the impact that policy has on supporting or reconstructing these.</p> |
| 4. Gender Mainstreaming | <p>How is gender taken into account in policy formulation, design and implementation?</p> <p>What priorities are given to reducing gender inequality?</p> | <p>Cooperation across government agencies and across the policy process</p> <p>Awareness of the scope of gender issues and ability to search out more hidden aspects of gender inequality</p> <p>Tools to assess the aims and priorities attached to policy</p> |
| 5. Benchmarking | Are specific targets for gender equality being met? | <p>Awareness of complexity of gender inequalities when setting targets</p> <p>Ability to locate the policy and other influences on particular social phenomena</p> |