

Gender Budgeting in the Civil Society*

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- The Council of Europe has defined gender budgeting as the application of gender mainstreaming in the budgetary process. It adds an economic and fiscal dimension to the cross-cutting task of ensuring „gender equality“, and renders the budget transparent and easier to manage.
- This is important to the citizens, both women and men, and the parliament since crucial questions about the future of society, such as demographic development and the potential of labour and education, are addressed from a qualitatively different perspective. Gender budgeting thus makes a major contribution to economic development and the stabilisation and spread of democracy.
- Legally speaking, gender budgeting is based on the constitution (the Basic Law), the Treaty of Amsterdam and equal opportunities legislation. Important gender budgeting aspects were defined under the gender mainstreaming process pursued by the Federal Government until the year 2006, especially with regard to assessing the impact of legislation. After 2006 the gender mainstreaming process, although binding to member States as a European strategy, came more or less to a halt at the national level. In contrast, concrete legal foundations for gender budgeting were put in place in Austria in 2005.
- One core element of gender budgeting is the implementation of gender equality by means of the budget. The budgetary cycle consists of the preparation of the budget, the execution of the budget and the rendering of accounts. Gender budgeting can be implemented in all three phases by incorporating gender information in the budgetary process; this information can then be used as a basis for decisions by policy-makers.
- The budget is a complex and voluminous document. Gender budgeting should render it transparent, not more complicated. Gender indicators are therefore used to describe budget-related benefits for women and men and the impact on gender relations in society.

* The German term „Bürgergesellschaft“ has slightly broader connotations than „Zivilgesellschaft“ (civil society) and shifts the emphasis to individual citizens and groups who wish to contribute actively to and participate in the social and political life of a community or country, not only as an advocacy group. (translator’s note)

- **The introduction of this strategy calls for a phased and systematic approach as part of a long-term process of linking financial policy, line policy and gender equality policy together.**

Financial policy and the public budget influence reality and therefore leave their mark on gender relations in society. In fact, our conditions in life are determined by what the government spends public money for and from whom money is received. Every item of expenditure or revenue leaves a mark on gender relations - as a kind of red thread.

No budget is ever gender-neutral. The United Nations, the European Union and many European countries examine their finances as to the extent to which they promote equal opportunities for women and men. Under the Belgian presidency in 2001, the European Union agreed a deadline for the implementation of gender budgeting in the member States to be functional by the year 2015.

Gender budgeting applies gender mainstreaming methods systematically for the purpose of budgetary policy and in so doing, ensures transparency about how financial policy affects gender equality.

This paper describes the foundations and methods of gender budgeting. In a first step, the **gender equality strategy is defined with a view to gender-equitable public financing**; following that, the **legal foundations** are spelled out. In a third part, **gender budgeting** is presented **as part of the budgetary cycle**, i.e. how it is applied in the preparation and execution of the budget and the rendering of accounts. The fourth part introduces four **tools with which to build in gender information in the budgetary process**. A fifth part describes in detail how to carry out a **gender impact analysis** which helps to assess the impact of each budgetary item or product on gender equality. Examples are given of how indicators are already used in practice and how they could be transposed to the budgetary process.

This paper is based on a feasibility study concerning the implementation of gender budgeting; it was carried out by the author in the period 2005-2006 on commission of the Federal Ministry for Family, the Elderly, Women and Youth.

1. Definition and Benefits of Gender Budgeting

The Council of Europe presented a definition of gender budgeting in 2004: *„Gender budgeting is an application of gender mainstreaming in the budgetary process. It means a gender-based assessment of budgets, incorporating a gender-perspective at all levels of the budgetary process and restructuring revenues and expenditures in order to promote gender equality.“*¹

Gender budgeting offers the opportunity to analyse the budget of the national government, of one of the federal states (*Länder*) or a local government in a systematic manner. **All revenues and expenditures are analysed systematically in the budgetary process, i.e. in the preparation and execution of the budget and the rendering of accounts: what are the economic effects on women and men? How do they influence gender relations in society?**

¹ In: EC-S-GB 2004, RAP FIN prov. 2, p. 11.6.

The analysis addresses the question of how government benefits and services are distributed between women and men and how budget-related programmes affect the distribution of money and time resources and of paid and unpaid work in society. This offers a basis on which to assess funding programmes of the national, *Länder* and local governments, and restructure them in favour of greater gender equality, if required.

At the international level, gender budgeting enhances the transparency of public budgets and facilitates an effective and efficient use of funds by targeting specific groups. Therefore, it is also an effective strategy to fight poverty and corruption.

Fiscally, the budgets of the national, *Länder* and local governments are an expression of the political will of the government and parliament. A budget is very complex in that it reflects the political and economic activities of public bodies.

Many items of public expenditure are not even determined in the course of the budgetary process, but are tied up for a prolonged period: at the level of the *Länder* or municipalities, a major part of resources is spent on public-sector personnel. In addition, social legislation takes care of a great deal of expenditures, while all

taxation is regulated by law. However, it is still possible for the national, *Länder* and local governments to re-direct financial policy by means of the budget.

What are the important aspects if the aim is to foster an equality-oriented development of society? This is an eminently political question and affects all citizens, women and men alike. In the view of the United Nations, women empowerment and equal opportunity policy are key elements in the democratic development of a society. Many problems of the future cannot be resolved without a gender perspective: demographic and economic developments are closely linked to gender issues. **Economic strength is unattainable unless women participate extensively in the formal labour market. Women and men will only decide in favour of having children if living with children is enjoyable and supported by society. Gender budgeting links such decisive questions to the distribution of resources and relates them to the centres of political and economic power.**

By applying gender budgeting, the cross-cutting task of ensuring gender equality is rendered transparent and manageable; therefore gender budgeting is pivotal to secure the future of our society.

2. Legal Foundations for Gender Budgeting

In Germany and Europe, the law calls for the promotion of gender equality by the manner in which public money is spent. The Basic Law, the Amsterdam Treaty, the national Equal Opportunities Act, the national Act concerning Appointments to Public Bodies and many regulations at the *Länder* level call for pro-gender government intervention in all sectors. In Ger-

many, the most concrete legal approach until now is based on the **Impact Assessment of Legislation in the Implementation of the Joint Rules of Procedures of Federal Ministries (Gesetzesfolgenabschätzung in Ausführung der Gemeinsamen Geschäftsordnung (GGO) der Bundesministerien)**. However, this appears to be a rather weak legal

and political tool for enforcing gender budgeting in the process of preparing the budget because the government has changed since these aspects were incorporated in GGO procedures and gender mainstreaming is no longer a priority, although anchored strategically at the European level.

In contrast, an impact-oriented budgetary process was introduced in **Austria** in the course of reforming the financial constitution. Two gender budgeting principles were incorporated:

- Article 13 (3) B-VG: *federal, provincial and local governments must strive for genuine equality of opportunities of women and men in the budgetary process.* Explanatory notes clarify how this relates to gender budgeting.
- Article 51 (8) *„It is imperative that in the national budgetary process attention is paid to the principles of impact orientation (especially with regard to genuine gender equality), transparency, efficiency and the greatest possible accuracy in describing the financial situation of the State.“*

Since 2005, the Austrian budgetary estimates dedicate one paragraph in every budgetary section to „gender aspects of the budget“. The budget report 2005 notes (p. 50):

„Gender budgeting ...means a gender-equitable budgetary policy or process and is therefore part of gender mainstreaming. Gender budgeting comprises the analyses of government revenues and expenditures as to how they affect women and men. (...) In a first step, gender impacts are planned to be analysed for a minimum of one case per policy portfolio as of 2005.“

In contrast, gender budgeting in Germany is not well anchored, politically and legally, at the national level. However, an assessment of how the budgetary law, which is passed each

year by parliament, affects gender equality offers a good basis for gender budgeting since it is the German *Bundestag* that will take the final decisions on the preparation of the budget within the framework of budgetary legislation.

Working tools which the federal government makes available for the purpose of assessing the impact of legislation and implementing § 2 GGO (gender mainstreaming) include test questions and a structure for equality-oriented impact assessments in legislative processes, to be carried out by public administration; they are also important for gender budgeting in the formulation of the budgetary law.

By assessing the impact of legislation in the context of all laws related to service delivery and taxes, gender-specific effects of major items of expenditure and revenue are already scrutinised as part of the legislative process. In addition, an assessment during the process of budgetary preparation requires an annual update of facts and effects.

Budgetary resources are spent for political aims; the extent to which these aims have been attained can be described as a process of development. The working tool of impact assessment of legislation lays down **aims related to gender equality** (Federal Ministry for Family, the Elderly, Women and Youth 2006, item 4.3.):

- **reducing disadvantages (discrimination),**
- **equal participation and**
- **a self-determined lifestyle for women and men beyond traditional role models (genuine choice).**

Integrated gender equality goals of this type are core elements of the gender mainstreaming strategy and are part of the German policy process at both the local, *Länder* and federal levels: to increase the number of working

women and equal pay for women and men are key aims of labour market policy; the same is true for the aim of overcoming gender differences at school, university and in vocational training in educational policy. **However, gender budgeting does not aim at a 50% distribution of resources for women and men with each budgetary item.** It is also possible to introduce aims that empower either women or men, whoever of the two sexes is at a disadvantage.

What really matters is how resources are distributed between women and men and how they affect gender relations in society. At the national level, the assessment of legislative impact includes a gender-related principal evaluation with „exemplary questions regarding gender equality impact“, of which some deal with economic aspects.

By regulation, budgetary law must also be analysed as to its impact on gender equality. A gender-related examination of expenditures cannot be handled by the municipal finance department, or the Ministry of Finance single-handed since the budget is far too complex. **Instead, it calls for joint action by those responsible for the finance, policy and gender equality portfolios in combination.** As the budgetary law is adopted on an annual basis, it challenges the finance and policy experts to examine gender-related impacts of policy measures at regular intervals. Long-term developments are made visible and highlight the need for a possible restructuring of the budget; as a result, parliaments and citizens obtain a clear idea of whether the intended goals could be attained or not.

In the section entitled „gender-differentiated impact assessment of legislation“, the **Federal Budgetary Act of 2005** noted „**the budget is gender-neutral**“. **This conclusion is in contradiction to international experiences of gender**

budgeting which emphasise the effect of fiscal decisions on gender relations, in particular. **The gender mainstreaming strategy responds both nationally and internationally to the factual absence of gender neutrality.** Gender-related budgetary data is not yet available at the national level. Some federal ministries, however, collect data disaggregated by gender and analyse the gender-specific impact of their expenditure; this may also be reflected in the budget. **Yet broadly speaking, the federal administration has little reason to claim that the federal budget is gender-neutral in its effect. The budget is not supposed to be neutral in its impact anyway; on the contrary, the government is expected to contribute to gender equality through its financial policy.**

Firstly and ideally, a well-informed conclusion about how the budget affects gender equality should be possible once gender budgeting has been completed. Secondly, the fact that all programmes funded by the budget affect gender equality should be demonstrated.

This requires a phased process of implementation. The *Land of Berlin* carries out a strategy of phasing in gender budgeting, as do many European countries. In Berlin, expenditures are analysed as to their gender impact which is reflected in the budget. More spending items are covered with each consecutive budget and with greater depth of analysis. The **Nordic countries** and **Austria** started the process by developing evaluation tools which are available in the meantime. **France** publishes an annual gender-related budget analysis. When drafting the budget, **Great Britain** invites equal opportunity experts to write a critical report; their proposals are taken into account when financial policy is reformed.

The federal government's feasibility study on gender budgeting shows that there are good

practices of gender-responsive budgetary control in almost all federal portfolios so that a sys-

tematic gender budgeting strategy would be possible at the national level, too.

3. Gender Budgeting in the Budgetary Cycle

The budgetary cycle comprises three phases: preparation and execution of the budget and the rendering of accounts. Each phase requires specific gender budgeting tools.

3.1. Gender budgeting in the preparation of the draft budget

The implementation of gender budgeting calls for a process coordinated by the Finance Ministry when the draft budget is formulated. Policy departments are expected to make available gender information in standardised, conclusive

form for negotiations about the preliminary budget. The aim is to set up a *gender information system* that demonstrates the importance of expenditures and revenues for gender equality strategies pursued by policy departments and the government as a whole. This information should be used for decision-making by the administration and the subsequent parliamentary process. Table 1 summarises the procedure used for the preparation of the draft budget 2009 by way of example, and enumerates aspects relevant to gender budgeting.

Table 1: gender budgeting in the preparation of the draft budget by the executive, using the budget 2009 as an example

timetable	phase in the preparation of the draft budget	aspects relevant to gender budgeting
December 2007	circular letter to policy departments or local authorities requesting the preparation of the budget 2009 and of the national financial plan (2008 to 2013) by the Finance Ministry or the local treasury, respectively	information from the Finance Ministry to policy departments about how to incorporate gender aspects in the preliminary budgets
January-February 2008	preparation of the preliminary budgets by the line ministries and local authorities	consideration to and definition of relevant gender aspects in the preparation of preliminary budgets by policy departments based on a gender information system related to the individual plan
March-May 2008	sending preliminary budgets of the policy departments to the Finance Ministry or the local departments to the local treasury, respectively negotiations at working level, i.e. between the administration of the budgetary departments and the policy departments	consideration to gender-related impact forecasts in budgetary negotiations; preparing conclusive and clearly-structured gender information with respect to the entire draft budget
Juni 2008	budgetary negotiations at ministerial or top municipal levels Cabinet decision on the draft budget and the financial plan	gender information as the basis of decision-making by ministers or mayors
August 2008	sending the draft budget to parliament for con-	gender information as the basis of decision-making by

timetable	phase in the preparation of the draft budget	aspects relevant to gender budgeting
	sultation	parliament

Financial policy must ensure that resources are used in accordance with government policy and focal areas of work to the greatest extent possible. Internal administrative processes determine a major part of expenditures, while only a small part is controversial and passed on to the political leadership of the executive for decision. **The cross-cutting portfolio of gender equality has received scant attention in this negotiating process so far.**

This is due, among other things, to the fact that with the exception of the Cabinet and the parliamentary process, almost no women are involved as decision-makers. Women are particularly under-represented in the budgetary departments of the ministries and in finance policy. Only recently, the first woman was appointed to the expert council for monitoring overall economic development. In 2005, two women were members of the financial planning council, in which the federal and *Länder* finance ministries and one local government representative act together with the *Bundesbank*. The scientific advisory council of the Federal Finance Ministry had one female and 24 male members in 2006. The number of women on the budgetary committees falls short of that in parliaments. It is therefore even more important that the administration passes on qualified gender information about the impact of financial policy to both the women members of parliament and women citizens.

It is one of the supreme responsibilities of parliaments in a democracy to adopt the budget. In this context, gender budgeting has the function of providing members of parliament with gender information as a basis for their decisions and

ensuring that the administration prepares the budget with a view to gender equality.

The parliamentary process is public, i.e. the general public has access to information about the government's financial policy and can therefore attempt to lobby members of parliament in order to get their vote for matters of public interest.

During the parliamentary process, the budget is not only discussed in the budgetary committee, but in the policy committees as well. The policy committees can request specific and more detailed gender information from the administrations and are then in a better position to judge the situation than the budgetary committee. **The women's , or equal opportunities committee needs a summarised description of gender impacts in order to be able to formulate proposals from an overall perspective of gender equality.**

It is therefore particularly important for parliament to have access to gender information related to both individual plans and the entire draft budget, which covers gender aspects in cross-cutting areas of activities: this information can be examined by the relevant committees from a policy perspective and by the budgetary and women's committees from a cross-cutting perspective. Parliament and the public at large are then able to follow up concrete questions for the administration to answer based on gender-oriented impact forecasts and analyses. **Generally speaking, it is crucial for parliament that gender information is linked concretely to the outcomes of gender equality policy and is easy to understand in both its budgetary and policy implications.**

The parliamentary process at the federal level involves both chambers, the *Bundestag* and the

Bundesrat, while it is less complicated at the *Länder* and local government levels.

Table 2: gender budgeting in the parliamentary process of draft budget preparation, using the 2009 budget as example

date	phase in the budgetary process	gender information
August 2008	sending the draft budget to the <i>Bundestag</i> and <i>Bundesrat</i> for consultations, and the financial plan for further consideration	gender information related to the draft budget to be used as a basis of assessing gender orientation during budgetary negotiations
September 2008	1st reading in the <i>Bundestag</i> , 1st consultation in the <i>Bundesrat</i> , start of consultations in the parliamentary committees	provision of gender-related background information on request budget-related hearings of gender experts in the committees
November 2008	Short-term forecast of economic development and short-term estimate of taxes received	
November-December 2008	final consultation in the budgetary committee 2nd and 3rd reading in the <i>Bundestag</i> 2nd consultation in the <i>Bundesrat</i> publication of the Budgetary Act	description of gender-related impacts of proposed amendments, if required

Gender budgeting for budgetary preparation seeks to achieve effective gender equality and equitable distribution by means of the resources available. Budget-related gender information provides an opportunity to control distributional outcomes in both the preparation of the budget by the executive and the parliamentary process because it highlights the anticipated effect of spending and the implications of potential changes, including cuts in spending.

3.2. Gender controlling in the execution of the budget

In the second phase of the budgetary cycle, i.e. while the budget is implemented, integrated gender equality objectives formulated beforehand in the draft budget and by the policy experts must be followed up consistently by means of an adequate expenditure and revenue policy. To this end, process-related objectives

need to be formulated and adequate tools for financial governance be developed to ensure maximum support for the objectives and an analysis in line with the principle of annual budgeting.

It is not always possible to assess immediately that same year how expenditures or revenues affect society because of the complexities of government policy. Policy reports offer an adequate framework for analysing complex gender-related impacts of an economic and fiscal nature.

In **budget execution**, gender budgeting requires procedures which verify the extent to which objectives have been implemented and in parts attained that same year. It is necessary to develop a gender controlling system focussed on objectives and outcomes, which is related to the cross-cutting task of ensuring gender equality

and facilitates the monitoring of expenditures and revenues in the framework of a target-performance comparison, as well as their restructuring, if required. The line ministries and local authorities are in charge of budget execution and this is why budget control tools need to be developed in-house. It may also be useful to set up inter-departmental databases of resource allocations or to develop staff costs controlling on the basis of women's empowerment plans.

Gender budgeting in the execution of the budget should be addressed by designing policy-specific gender monitoring and gender controlling systems related to expenditures and revenues. Controlling and monitoring systems are already in place in many policy department and may be expanded to include gender aspects. This makes gender information centrally available in the depart-

ments without restricting the policy departments' responsibility for spending the resources.

3.3. Rendering of accounts

In the third phase of the budgetary process, i.e. the rendering of accounts, the administration explains clearly to parliament and the public at large what is available in revenues and for expenditures. **At present, accounts are examined as to whether everything was done cost-effectively and in accordance with the law, but not for the sake of reporting effects and relevant contexts. Gender budgeting transforms the budgetary process because socio-political effects and outcomes need to be incorporated at this point.** The outcomes of impact assessments of legislation as well as impact control tools developed earlier may be used to this end.

4. Gender Information related to the Budget

The generation of budget-related gender information is crucial for the implementation of gender budgeting; information should be meaningful and clearly-structured so that it can be used for budgetary decisions. It should follow systematically the methodology of the budget. In Germany, public budgets are either based on itemised governmental accounting (i.e. broken down into individual plans according to policy areas, individual positions divided into chapters and finally into items) or on product accounting, i.e. broken down into products.

Gender information should describe gender objectives and the outcomes of gender-related analyses of expenditures and revenues. Such information is important for deci-

sions taken by the administration in preparing the budget, for internal government negotiations and parliamentary consultations related to the budget. **Information about the impact of expenditures and revenues is particularly important to the general public and also to members of parliament without budgetary expertise; otherwise the complexity of inter-related factors may not become clear so that the budget appears to be a complete mystery to many - if they can make anything out of it at all.**

The budgetary process therefore needs to be expanded to include a procedure to generate meaningful and clearly-structured gender information which will be available for budgetary decisions. Such information is intended to be

used for decisions by the administration and parliament and ensure transparency for society. Decision-makers can request more concrete budget-related gender explanations from administrations in controversial cases as they would, in fact, do routinely with regard to other information in the budgetary process.

The presentation of gender information should adequately highlight distributional conflicts and gender equality deficiencies. It

should be possible to follow it up by raising questions and be more than merely a routine exercise which is carried out superficially. At the same time, gender information should not stretch the budget, as a document, to the limit but structure it more clearly. The two objectives can only be reached by means of a phased approach: highly-summarised information for the government and parliament, backed up by detailed information for the policy departments.

Graph 1: budget-related gender information

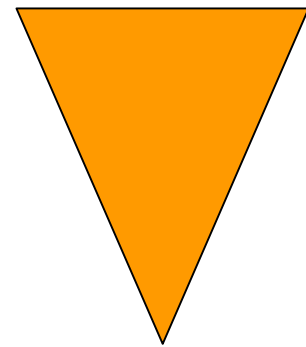
detailed gender information in the policy departments of the line ministry or local government departments

summarised gender information for the budgetary division in the line ministry or the budgetary officers in local government departments

highly-summarised gender information for the finance ministry or the local treasury

very highly-summarised gender information for the government and parliament

gender mainstreaming policy portfolio



budget

Such gender information is both a part of and a result of gender mainstreaming. All policy areas and programmes are examined from a gender equality perspective in preparing the budget. Four aspects need to be covered to provide all stakeholders and citizens with adequate information about gender impacts:

1. **budget-related summarised gender information:** such a document examines gender equality from a cross-cutting perspective. The information is necessary in order to assess the equality impact of the budget in its entirety and to restructure major areas of spending, if required.
2. **explanatory notes concerning the equality impact of individual items or products in the budget:** an integrated description of individual items of expenditures or revenues is important in order to understand the value attributed to gender equality and scope of concrete action in specific policy areas.
3. **consideration of gender equality as a cross-cutting task in the government's draft budget for parliament:** the final outcome and current level of gender budgeting implementation should be described in the budgetary bill.
4. **consideration of major gender equality aspects in medium-term financial planning,**

such as the household economy or unpaid work in analyses of overall economic development: unpaid work, overwhelmingly supplied by women until now, has been disregarded and underestimated as a factor determining economic and societal developments. This may distort the way in which demographic development is perceived, for example. In the context of this paper, the overall economic aspects are of importance.

Each of these instruments is an important contribution to gender budgeting in the budgetary process. They complement each other in that they focus on different aspects and, in combination, compensate for disadvantages which would arise if one instrument were to be used in isolation (cp. table 3).

Table 3: the level of implementation of gender budgeting in the budgetary documents - an overview

document	level of implementation of gender information	advantage	disadvantage	recommendation
budget-related gender information	separate document or separate section of the financial report at national level	illustrates the context of and priority given to gender equality	decoupled from the budget	implementation as a section of the financial report at national level or as attachment to the budget bill in the <i>Länder</i> and municipalities
budgetary plan	gender-related explanatory notes concerning individual plans, chapters, groups of items and items or products	integrated in the other impact-relevant contexts	does not explain overall gender context	phasing-in by starting with important large-scale expenditures and revenues down to minor and less important ones
medium-term financial plan and description of overall economic development	systematic incorporation of gender equality in important areas of responsibility, inclusion of household economy	visualising the value attributed to gender equality as a component of overall finance-policy strategy in the medium term, shift of focus towards unpaid work	not sufficient if implemented in isolation and not sufficiently concrete	implementation by phasing in focal areas of work, e.g. starting with labour force participation rate, family policy, unpaid work
budgetary bill	summarised explanations of planned gender equality objectives and implementation by means of funding-related measures	visualising gender as a component of the overall current finance-policy strategy; evaluation outcome of the budgetary law is presented	not sufficient if implemented in isolation and not sufficiently concrete	implementation as part of evaluating budgetary law

5. Analysis of Gender Equality Impact

Gender budgeting needs to address the question of whether and how revenues or expenditures influence equal opportunities of women and men and gender relations in soci-

ety, either directly or indirectly. A gender impact analysis examines the direct or indirect effect of budgetary and finance-political measures on gender equality. It is necessary to carry

out gender impact analyses in relation to the budget if gender budgeting is to be implemented as part of the budgetary process. In the case of itemised government accounting, such an analysis covers individual items, groups of items or portfolios as to their gender equality impact, while it assesses the impact of products in a product-based budget.

Internationally, various gender budgeting tools have been developed. Two evaluation procedures have proved to be particularly helpful: the *benefit-burden analysis differentiated by gender* and the *impact analysis of gender relations in society*.

The two procedures will be described in the following paragraph and subsequently combined under the term „gender impact analysis“. A *gender impact analysis* requires a standard for measuring impact that is adequate for the specific policy area. In a first step, the revenue and expenditure structure is analysed from a quantitative and gender-differentiated perspective, to be followed up by a qualitative assessment of how this affects gender relations in society. The gender-differentiated evaluation of revenues and spending is a quantitative procedure, describing how budgetary revenues and expenditures are distributed both directly and indirectly in percentage. However, a quantitative analysis alone is not always sufficient since in some areas, for example basic levels of social protection, purely quantitative counts are not feasible or only result in banalities. This is where other analytical and normative benchmarks come in, for example the choice of lifestyle and individual autonomy.

5.1. Gender-differentiated benefit-burden analysis

An analysis of spending differentiated by gender raises the question of who is the

recipient of money spent by the federal government, who uses government-funded infrastructure and who profits from government programmes in what way. An analysis of revenues by gender deals with the question of how women and men contribute to government income. It is important to link the gender factor to other social factors (e.g. age, social stratum, paid employment) in a meaningful quantitative gender analysis. A record of distribution by gender (so-called „sex counting“) **is often too restricted** and does not describe clearly the target groups or gender problems involved.

Beyond the assessment of individual budgetary items, a gender-differentiated interdependent benefit structure analysis should be carried out in the longer term which analyses all expenditures and revenues, if required, within the framework of an individual plan or even across policy portfolios.

5.2. Analysis of the impact on gender relations in society

In many instances, the impact on gender relations in society cannot be defined, or not exclusively defined, by relating revenues and expenditures to women or men, respectively.

The quantitative standard does not necessarily entail a 50:50 distribution between women and men. A deviating distribution ratio may either indicate previously covert discrimination against either of the two sexes in the spending of resources or it may be justified for policy reasons. The reasons for this should be covered in the impact analysis. In some areas, either women or men represent more than 90 per cent of the user group: for example, males in the penal system or females as recipients of parental allowances. A change of the proportionate

gender representation in the penal system is not the intention behind government intervention, though.

Needs-based equity in resource allocations is a crucial factor when the impact of financial decisions on gender relations in society is examined. In other words, it is imperative to analyse more closely the extent to which existing revenue and expenditure structures meet the needs of women and men. Relevant assessment criteria include their adequacy in response to specific situations in life or lifestyles and resultant attainment of gender equality objectives. Quantitative standards may sometimes be developed to this end.

For example, revenues originating from **split-income taxation for spouses („Ehegattensplitting“)** are currently under discussion in Germany: taxation leaves its mark on the income situation of a married couple and influences female labour force participation. Possible solutions are highly controversial from the perspective of legal policy. Internationally, split-income taxation for spouses is regarded as typically German. On 21-1-2004, the European Commission criticised the resultant negative employment incentive especially for women, while the CEDAW committee of the United Nations for the Elimination of All Forms of Discrimination against Women (Germany ratified the CEDAW Convention in 1985) criticised this form of taxation in 2000 as a **means of reinforcing stereotyped roles** (United Nations 2000):

„The Committee notes with concern that the (German) government has obviously not embraced sufficiently its constitutional obligation to ensure and promote genuine equality of women to be understood as a responsibility of society that needs to be implemented in practice (...) In addition, it recommends to the State party to examine existing statutory regulations regarding

split-income taxation of spouses and the manner in which it reinforces stereotyped expectations towards married women.“ (quote is part of the translation).

This example demonstrates that gender impact analyses call for complex assessments of policy and gender relations beyond the budgetary framework. In this respect, gender budgeting adds to the depth of gender mainstreaming.

5.2.1. Guiding questions for a gender impact analysis

The following questions are helpful for an analysis of gender impact:

1. *benefit/burden analysis disaggregated by gender: how are resources distributed and based on this, is it possible to reach a final conclusion about the gender impact of the item of expenditure/revenue?*

For many budgetary items, the proportionate **gender representation amongst the recipients** is the relevant assessment criterion, especially in the case of quantified gender objectives. The European Social Fund is a very good case in point: it does not stipulate a 50:50 distribution of resources between women and men, but its relevant policy benchmark is the proportion of women and men amongst employed and unemployed persons.

2. *Does resource distribution meet the needs of women and men in the policy area concerned? Do these needs differ and why?*

Needs-based equity is at the centre of spending in many instances. The Federal Agency for Political Education noted that the participation rate of women and men varies, for example, depending on the choice of subject. A gender-sensitive control of products helped to raise female participation amongst the users.

3. *Is there freedom of choice for women and men beyond gender stereotypes? Or are there preconceived ideas about what women and men are entitled to?*

This question is really about whether **gender structures** are either implicitly or explicitly embedded in the revenue or expenditure area. Good cases in point include income tax collection, split-income taxation for spouses, non-marital cohabitation (Bedarfgemeinschaften) in the context of basic social protection and housing allowance for households. These aspects primarily reflect social norms and values regarding marriage and family as well as economic gender relations in families and family-like relationships.

4. *Do the specific life situations of women and men cause extra costs?*

In a society in which women and men participate to varying degrees, both quantitatively and qualitatively, in paid employment, caring activities, education and other important social processes, their situations in life will also be different. This is at times by choice and might be regarded as their chosen lifestyle. A gender analysis must take into account additional non-gender social factors to assess **life situations and lifestyle concepts**.

For example, an overwhelming proportion of crimes are committed by men. The circle of perpetrators of specific crimes can be narrowed down further if the social stratum (education, income, gainful employment) is considered as well. In this context, costs are caused by specific groups; this calls for preventive measures tailored to specific target groups.

5. *What lifestyle and life situation amongst women and men are reinforced by government revenues and expenditures?*

The revenue and expenditure structure may have a positive or negative impact on life situations and lifestyles amongst women and men, or specific groups of women and men. One example would be split-income taxation of spouses: married couples in the new *Länder* hardly benefit because income distribution is more egalitarian in east Germany. This lifestyle is thus not promoted unlike the less egalitarian models prevalent in west Germany.

6. *What interrelated contexts determine the description and evaluation of gender equality impacts?*

The core question has to do with the contextual dimension relevant for describing and evaluating gender equality impacts. The aspects most relevant in terms of revenues and expenditures should be selected from guiding questions 1-5 with policy and gender expertise.

5.2.3. Methodological steps for a budget-related gender impact analysis

It is easier to incorporate gender aspects in existing budget-related impact analyses and controlling procedures than it is to start an impact analysis, database and controlling system from scratch. But how to incorporate gender-relevant aspects in the impact analysis remains the big question. It requires primarily the collection of data disaggregated by gender and consideration of facts determining gender relations. In the other case, gender budgeting requires the introduction of an impact-oriented budgeting process. If revenues or expenditures are already analysed in terms of impact, objectives and corresponding criteria and programmes to attain them are usually in place. In the impact analysis, objectives are then compared as to whether they have been attained and how they are interrelated in their impact. In practice, gender equality aspects have al-

ready been incorporated in some impact analyses from a cross-cutting perspective.

Table 4: incorporation of gender aspects in a budget-related impact analysis

phase of impact analysis	gender aspect
What benefits/services are provided/delivered under this item/product?	
What administrative level determines how resources are used?	
volume and structure of expenditure	Does the expenditure structure leave scope for gender equality?
social objective behind expenditure (ultimate goals)	Is gender equality part of the ultimate goals?
operationalisation of concrete control and process objectives	operationalisation of concrete gender-related control and process objectives
indicators to measure whether objectives have been attained	indicators to measure whether gender-related objectives have been attained
monitoring: collection and preparation of controlling-relevant data	collection and preparation of controlling-relevant data disaggregated by gender; collection of the most important data for gender relations in society in the context of the budgetary item.
impact research: scientific analyses for areas which cannot be analysed by collecting statistical data alone	attention to gender aspects in impact research
controlling: comparing objectives and outcome; restructuring, if required	comparing gender objectives and gender-related outcome; restructuring, if required
regular reporting about developments to political decision-makers	reporting about gender-related developments either incorporated and/or as separate summarised gender-oriented overview

5.3. Indicators measuring gender impact of individual revenue or expenditure items

The information necessary for budget preparation and execution and the rendering of accounts needs to be presented in highly aggregated form, i.e. in a brief, clearly-structured, and meaningful description. This is usually done by means of indicators. Information incorporated in the budget is very brief and clearly structured; the structure is defined in short explanatory notes about individual items and products. Gender indicators should reflect the same level of abstraction as other information contained in the budget.

Gender budgeting indicators should describe the outcome of gender impact analyses in

summarised form. There is a risk that major quantitative, and especially qualitative aspects are not adequately covered. At the same time, it is imperative not to overload the budgetary process with a plethora of gender-related data and evaluations. Gender information expressed by means of indicators may be made available in the budgetary process on request. A high level of aggregation in the budget is therefore justified.

In the long run, tried-and-tested indicators may be used to point out relevant gender-political aspects following resource reallocations. This applies to the entire process of budget preparation and the target/performance comparison in budget execution and the rendering of ac-

counts. Indicators enhance transparency about the impact of impending budgetary decisions in favour of reallocations or cuts.

Indicators should at least in parts be based on quantitative and measurable data. As has been mentioned, not every fiscal measure can be assessed by a quantitative analysis of its impact on gender relations in society alone. A qualitative analysis is often required in addition. An indicator describing gender-related impacts must therefore contain both qualitative and quantitative aspects. This applies, for example, to the G-categories in development cooperation or gender indicators used by the European Social Fund; they will be commented on in the following section.

A gender impact analysis may be summed up in one indicator comprising several components, of which two are outlined in detail:

Gender indicators for revenues and expenditures

1. description of how expenditures benefit women and men or how women and men contribute to revenues (gender-differentiated benefit-burden-analysis).
2. description of how gender equality affects society (outcome).

5.3.1. Indicator: application differentiated by gender

Expenditure-related benefits/services can be measured in quantitative terms. The percentage figure of female and male beneficiaries provides a standard with which to compare gender representation across policy portfolios. The outcome of the gender-differentiated benefit analysis in terms of female and male representation percentage-wise must be supplemented

by an outline of the relevant gender objectives. It is absolutely vital that benefit-related data is juxtaposed with the corresponding quantitative objective since considerations of needs-based equity or different life situations may result in outcomes deviating from a 50:50 distribution.

There are several levels of users: direct or indirect recipients of benefits or services. A benefit analysis may start by breaking down expenditures by gender according to women and men or girls and boys as beneficiaries.

A benefit analysis must also differentiate administrative costs by gender, including the workforce and administrative expenditure for material. The question of how staff resources are allocated to women and men must be examined to this end. It can be answered with regard to public-sector employees and many recipients of benefits or services. Good staff-related gender budgeting is carried out in the local district administration (Regierungspräsidium) of Kassel, among others. In addition, it is necessary to describe how direct staff costs related to office material (office space, furniture, office equipment, telephone, information technology etc.) are distributed between women and men. The question is how women and men are paid and what equipment they have. Research by the renowned Massachusetts Institute of Technology in the USA has demonstrated that women and men do not have the same equipment; the same is probably true for research findings in Germany.

In the case of expenditures regulated by law, such as basic social protection, the administration has no control over how funds are used, but it can identify the beneficiaries, and thus document whether statutory regulations are an adequate response to the problems of the population.

As regards expenditures, so-called budgetary grants are an interesting feature because the administration has some scope for independent decision-making in this area. This type of expenditure is entered as non-monetary expenditure in the itemised governmental accounting plan. Yet a lot of this money goes to individuals either directly or indirectly: if a local government gives a grant to a provider running a daycare centre, the funds will go to the employees of the centre. The children are the users and the parents represent a third level of beneficiaries. In the case of open community centres or cultural events, it is more difficult to collect data related to the second-level users than it is for a childcare centre or a nursing home.

While expenditures can be attributed to women and men in percentage figures, revenues can be analysed as to how much women and men contribute.

In the longer run, net benefits should be described by means of an indicator: who derives net benefit from public money or pays the net burden, respectively? Benefit analyses are practically applied in the Berlin gender budgeting process, for example. The bi-annual City district budgets for 2008/2009 contain 56 products disaggregated by gender. In the overall budget of the *Land* of Berlin, resources itemised under category 6 and 8 have been disaggregated by gender and different user levels analysed. In this particular case, benefit analyses offer a basis on which to proceed with more complex impact analyses. Benefit analyses have the advantage of presenting facts, not only in Berlin gender budgeting, while qualitative analyses include judgements and interpretations which are incomprehensible unless the facts are known.

For many government expenditure and revenue items, quantitative aspects play a crucial role in assessing gender impact. While they are not the only important criteria, they cover hard facts indicating the potential for restructuring expenditures and revenues. A gender-differentiated benefit analysis is useful for identifying gender gaps or distributional inequalities amongst target groups and thus highlights specific problems or actions to be taken.

How much women and men benefit from expenditures or contribute to revenues, in percentage, can be used as an indicator. To identify a quantifiable relation between goals/objectives and outcomes is particularly useful for budgeting purposes.

5.3.2. Indicator: gender equality impact

The indicator „gender equality impact“ should describe the qualitative dimension of the impact. Whether objectives have been attained must be assessed in terms of both quantitative and qualitative standards to be developed and used for the purpose of describing gender impacts in society. Qualitative aspects include, for example, a gender perspective in urban planning. A final evaluation of how gender equality is affected offers orientation. This has been done in the area of project promotion until now, but may be used in budgetary preparation as well. By far the largest number of decisions are prepared and implemented by the administration during budget preparation. To measure impact in relation to gender equality objectives offers important decision-making guidelines for the administration in preparing and executing the budget. Moreover, the description of gender impacts enhances transparency vis-a-vis parliament and the public at large.

The next section explains the functioning of gender equality categories applied by the EU Structural Funds and in development cooperation; based on this, a gender-sensitive impact indicator is developed to be used for budgeting purposes.

Gender equality categories of the EU Structural Fund: based on impact analyses, the gender equality impact of a programme/measure cannot only be described, but evaluated overall. EU Structural Fund support comprises **four gender equality categories: pro-gender (2), gender-oriented (1), gender-neutral (0) and anti-gender (not permissible).**

Pro-gender expenditure comprises all programmes for which gender equality is the only, or only main objective, i.e. those prioritising the promotion of the disadvantaged or under-represented gender. Gender-oriented expenditure comprises programmes for which gender equality is one of the main objectives or a supplementary objective or a subordinated, less important objective. Anti-gender programmes cannot be supported.

The equality-oriented category proves to be a mixed bag of different concepts especially in infrastructure, and is difficult to control in practice. In contrast, the Social Fund defines quantitative targets for gender representation in this category.

Evaluation of gender aspects in development cooperation (G-categories)

In international development cooperation, the categorisation of projects and programmes has been facilitated by a procedure called **gender policy marker, which describes the level of gender equality impact in development programmes.** The application of this gender policy marker has been mandatory in German devel-

opment cooperation since 2001. Projects and programmes must be analysed as to their impact on gender equality and categorised as G0, G1 and G2.

G2 implies that **equal gender rights are the „main objective“** of the project. Equality is a constitutive part of the project concept and the project aim is to produce a direct effect. This category presupposes a negative answer to the question of whether the project would have been planned or implemented in the absence of this development objective. Only if the answer is negative will gender equality be defined as the main project objective.

The **G1** category indicates that **equal rights are an important „supplementary objective“ of the project,** but are not decisive for project implementation. Equality of rights must, however, be incorporated in the project concept and implementation in both a visible and measurable manner.

G0 means that there is **no evident potential** for a positive contribution to equal rights of women and men in the project. Projects marked G0 must be countersigned by the policy department responsible in the Federal Ministry of Economic Cooperation before orders are placed. In other words, **German organisations of technical and financial development cooperation are no longer allowed to implement projects without explicit consent by the Ministry, unless gender equality is at least a visible and measurable supplementary project objective.**

Such gender rights-based categories facilitate the monitoring. Categorisation according to gender markers is specifically done for the planning and control of development projects with a view to a consistent application of the concept of gender equality. It is binding as a target in the design of German development

cooperation by the government. Gender equality objectives must be pursued across policy portfolios in all projects, including infrastructural ones.

How to transpose the experience of project-related indicators into budgeting

For evaluating expenditure and revenue items of the budget, we should benefit from the experiences obtained in the framework of both the EU Structural Fund and development cooperation. They originate from the area of project support and therefore need to be adapted for budgeting purposes:

Gender categories are primarily used for application, less for evaluation procedures in project activities.

Criteria for the EU Structural Fund and development projects exclude any anti-gender evaluations. This makes political sense for support programmes, but there should be room for a **negative evaluation of a budget**. Most budgetary revenues and expenditures are either determined by laws or commitment appropriations. It should therefore be permissible to conclude that a budgetary item has an anti-gender effect. In the subsequent budgetary years, efforts can then be made to build in gender-neutral or pro-gender effects or to compensate anti-gender revenues or expenditures by those with positive effects.

The „gender-neutral“ category also deserves scrutiny. While legislation can be analysed as to whether it is gender-relevant, it is **not possible to categorise a budgetary item as „not gender-relevant“**. Expenditures always affect individuals indirectly and even revenues are always paid by individuals, although sometimes indirectly. The budget and all its individual items are therefore gender relevant as

a matter of principle. It is, however, possible for an item to have a gender-neutral effect if taken in isolation. It must be possible to describe and possibly use this for stepping up efforts towards greater gender equality. **Generally, there is an obligation to prepare a gender-sensitive budget. Resources used in a gender-neutral way do not contribute to gender equality and merely freeze the status quo. Funds are tied up that might be used elsewhere with greater gender effect. Everything considered, nothing is ultimately gender-neutral in a budget.**

Both the European Structural Funds and development cooperation offer two options that allow the pro-gender categorisation of a programme. Both spending areas categorise programmes aimed specifically at the promotion of societal and economic development. Donors may impose sanctions on recipients in the allocation of resources. This differentiation may not be sufficiently sophisticated given the heterogeneity of overall government expenditures and revenues. This applies, in particular, to the „gender-oriented“ category in the EU Structural Funds or „G1“ in development cooperation. The evaluation of budgetary positions should be based on a more differentiated description of how they contribute to gender equality in order to be able to develop the budget in a more gender-friendly way in the longer term.

This is particularly important for the parliaments and citizens who are not familiar with the intricacies of budget management. To categorise revenues and expenditures in the framework of a gender-sensitive evaluation system may offer orientation and give rise to critical questions to be followed up.

Qualitative „gender equality impact“ indicator

Qualitative aspects describing the gender impact of revenues and expenditures should be expressed by means of an indicator that links objec-

tives to outcomes and can be used as an evaluation system. Such categories should be attributed to individual items, groups of items or products in order to be able to evaluate the distributional effectiveness of resource reallocations.

Table 5: gender equality categories for the indicator „gender equality impact“

value	definition	description
4	gender equality is the main effect	programmes promoted by this budgetary item focus on gender empowerment (needs-based support of the under-represented or disadvantaged gender) or gender equality as their main objective, and this main objective has been attained
3	gender equality is one main effect among others	gender equality is one of the main objectives and a major outcome of programmes funded
2	gender equality is an important and relevant effect	gender equality is a relevant outcome of the programmes
1	gender equality is a subordinated effect of little relevance	gender equality is a side effect
0	gender neutral	no visible contribution to greater effectiveness of gender equality, neither positively nor negatively
-1	negative effect on gender equality	has a negative effect on gender relations and widens the gender gap
missing	no analysis carried out	

These categories have been differentiated in detail in order to provide parliament and the public at large with sufficient information about the gender impact.

Category „missing“: if budgetary items have not been analysed in a qualified manner, they must not be defined as gender-neutral. Instead, the absence of a gender equality analysis must be pointed out. Gender information related to relevant chapters and individual plans as well as the overall budget must refer to the fact that a budgetary item was analysed or not, and if so, why not.

The **category „negative“** comprises expenditures and revenues which widen the gender

gap. The **category „neutral“** describes all budgetary items and products without effect on gender relations in society, except that they are not used for programmes with a gender equality effect.

The categories describing gender equality impact are broken down into four levels. The least developed level 1 covers budgetary items for which gender does not play an important role, but with some positive built-in gender aspects. This might be infrastructural programmes with tentative implementation of some gender aspects. The category is weaker than category G1 in development cooperation. Level 2 comprises budgetary items for which gender is important and relevant, but is not the main objec-

tive. This may include programmes with a systematic and visible gender concept which is implemented successfully. Category 3 is reserved for all expenditures and revenues which have established gender mainstreaming very well and for which gender equality has been a major cross-cutting outcome of the programme. Accordingly, the EU category „gender-oriented“ and the gender marker „G1“ are broken down into three sub-categories with which to describe the scope and depth of gender mainstreaming in a differentiated manner. This is necessary as a driver for a quality-based integrated gender mainstreaming process in policy portfolios. Category 4 comprises budgetary items and products for which gender equality is the main objective; these are resources earmarked specifically for enhancing gender equality as the second pillar of the gender mainstreaming strategy in addition to integrated programmes.

5.3.3. A combined benefit/impact perspective

In order to be able to evaluate the gender impact of a revenue or expenditure item, information should be available with regard to the gender-differentiated benefit analysis and the evaluation of gender equality impact in combination. A benefit analysis has the great advantage of providing hard data and facts; a qualitative analysis of gender impact in society may use these data or apply other criteria. To apply only a qualitative indicator may be problematic since to describe a gender impact of expenditures and revenues in this manner may produce skilful lyrics but no factual change. If only a quantitative indicator is applied, quantity is the only standard determining quality, which might distort the outcome. To combine the two sources of information enables non-budget experts to draw the necessary conclusions. Moreover, an indicator should describe whether the decision-making process was designed with a view to gender equality; categorisation as „gender-neutral“ may, in fact, result from a faulty process.

6. Conclusion

Gender budgeting can only be introduced in stages and needs to be understood as a process. The quality of gender information will probably get better all the time during the initial years and once an adequate quality has been attained, information can be used for restructuring the budget. Gender budgeting therefore needs to be phased in over a prolonged period, dependent on the size and complexity of the budget concerned. **Given the complexity of gender budgeting, no time should be wasted.**

Gender budgeting is economically crucial for anchoring gender equality consistently as a cross-cutting portfolio. The effect of expenditures and revenues on gender equality becomes the basis of fiscal, financial and economic decisions.

It is through its systematic and consistent approach that gender budgeting leaves its mark: gender information related to individual items of revenues and expenditures draws attention to gender-related impacts of all relevant budgetary

measures. This adds the necessary economic depth to gender mainstreaming in all policy areas. The budgetary law, which is passed annually, requires a regularly updated evaluation of gender-related effects of policy measures. Long-term developments are made visible and opportunities for budgetary restructuring arise.

In so doing, gender equality is also incorporated as a cross-cutting portfolio in budgetary policy. Fiscal activities of government are scrutinised each year as to whether they contribute consistently to equal opportunities for women and men. Gender budgeting is extremely useful for budgetary policy: it points to the impact of expenditures and revenues on society, the target groups reached, and desirable and undesirable economic effects that ensue. To describe the budgetary impact on gender equality is an important tool for assessing continuously the impact of laws, government grants and programmes, and therefore inter-

esting both fiscally and economically. Gender budgeting contributes to an impact-oriented governance of State budgets and increases the effectiveness of financial governance as well as transparency about the distributional effect of public resources.

It enables the government, parliament and civil society to obtain a better understanding of how the government's revenue and spending policy affects gender relations in society. **Gender budgeting makes a major contribution to enhance transparency and, in so doing, promotes democracy and the involvement of individual citizens. Key questions concerning the future development of society can be addressed much more easily as a result.** It offers the administrations a firm basis for action, the body politic a basis for well-informed decisions and the citizens a basis on which to develop their own ideas and become active.

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Working group „Civil Society and the Activating State“ of Friedrich Ebert Stiftung

How to promote civil society is an issue at the centre of the current reform debate. As part of this discourse, the working group „Civil Society and the Activating State“ (www.fes.de/buergergesellschaft) seeks to be a forum in which to discuss and analyse topics which are relevant to reform policy, and to express an opinion about them in the political debate. It aims to contribute to the building-up of a network of political consultancy related to institutional reform and to present the findings to the body politic. Accordingly, the working group defines itself as a critical driver behind the public reform debate. It is supported by the Erich Brost Foundation in the Friedrich Ebert Stiftung.

The raison d'être and point of departure of the working group is the interest in strengthening citizen involvement and resultant democratisation potential in combination with State modernisation efforts following categories of the activating State. The working group's main focus is the strengthening of civil society and opportunities to participate: this perspective determines the modernisation requirements to be formulated and addressed to State bodies and actors.

Members of the working group attend by personal invitation and in their composition reflect the interdisciplinary approach by representing politics, science, administration, civil-society organisations, business and media, each adding a specific perspective to the work.

The working group concretises its goals in analyses and expert opinions, special-subject meetings, workshops and public events. But first and foremost it is a network, or more specifically the offer to network with the aim of creating „structured opportunities“.

Dr. Michael Bürsch, MP
head of the working group „Civil Society and the Activating State“
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