

Communities Equality and Local Government Committee
Inquiry into how equality issues are considered in the Welsh
Government budget

In order to inform the Committee's investigation I am attaching the Wales Women's National Coalition paper on Gender Budgeting of 2010.

In addition to this detailed paper I would offer the following comments.

My area of expertise is gender budgeting. Equality budgeting is a wider concept. Gender Budgeting in my opinion stands alone as a useful tool as it is designed to examine budget allocation and impact on men and women where they are often assumed to reach men and women in the same way.

Equality budgeting for the other protected groups is more complicated since this is a minority issue where gender is not. It is generally expected that certain protected groups want and need specific expenditure deployed to meet their needs, whereas there is an assumption that centralised, general budgets will reach men and women equally.

The Welsh Government should be concerned with gender budgeting, since there is increasing evidence of girls and women's performance outpacing that of men and boys at every stage of education, the persistent gender pay gap indicates that women are not fulfilling their economic potential and this matters to the economy of Wales.

Unless economic policies and allocations take account of gender differences, they will reach and impact differently on women and men, generally to the detriment of women.

“Budgets turn policy commitments (paper promises) into concrete programmes and processes, so it is critical to focus on the national budget. Unless it is funded it is still a matter of theory, it is the budget that is the test. The budget tells us the priorities of a country – what is valued, who is valued, who is missing out.... If you do gender budgets, you become more transparent,

accountable and it is essential that civil society and women's groups participate in the budget process.” Rhonda Sharp

In principal gender budgeting means:

- Analysing any form of public expenditure, or method of raising public money, from a gender perspective.
- Identifying the implications and impacts for women and girls as compared to men and boys
- A gender budget is not a separate budget for women
- It highlights the resources committed to policies, ensuring that public money is spent in gender equitable ways.
- The aim is not to spend the same on women and men, but to make it sensitive to women and men's needs.
- Gender budgets test a government's gender mainstreaming commitments - linking policy commitments across government departments with their budgets. Without funding, equality commitments will not be realised.
- Gender budgeting goes beyond the assessment of programmes targeted specifically at women and girls and 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.

There is no universal way of carrying out a gender responsive budget initiative. However, a number of practical tools have been suggested in order to undertake a gender budget analysis. The following list of tools has been adapted from a list originally developed by feminist economist Diane Elson (Budlender, Sharp & Allen, 1998: 37-8). These are not the only tools available and it is essential for the successful implementation of gender responsive budgeting that the relevant state or country chooses or develops its own tools based on the nature of the political and budget process.

1 **gender-aware policy appraisal**

This is an analytical approach which involves scrutinising the policies of different portfolios and programmes by paying attention to the implicit and explicit gender issues involved. It

questions the assumptions 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 of which government policies and programmes match these peoples' priorities.

3 **gender-disaggregated public expenditure incidence analyses**

This research technique compares public expenditure for a given programme usually with data from household surveys, to reveal the 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 an accountability 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.

Current practice within Welsh Government

A good Equality Impact Assessment (EIA) on budgets and resources should achieve many of the aims of gender and equality budgeting. My experience is that few or no Equality Impact Assessments take place on budgets themselves. Where EIAs are conducted they have a tendency to avoid establishing good positive action to meet different group's needs or to allocate resources to them.

In addition there is rarely a full consideration of gender or men and women's different needs which can be more problematic to understand than those of the other groups. Similarly engagement and consultation work is rarely evaluated from a gender perspective or with gender expertise.

The gender pay duty is to be welcomed. But as with the above EIA issues it requires a level of expertise and understanding amongst those producing evidence against the duty of the causes of the gender pay gap and appropriate approaches to address them.

It is suggested that a gender sensitive approach to scrutiny of budgets is kept separate to those of equality budgeting for the above reasons.

It would be helpful for the committee to have a toolkit with approaches and questions which would assist in scrutinising the Welsh Government and its budget allocation from an equality perspective.

The tool should be wider than providing prompt questions in providing advice and guidance on the quality of the responses and how to evaluate the information submitted from a gender and equality perspective. This is similar to an approach being promoted in the Health Service for Board members scrutinising completed EIAs.



The Voice of Women in Wales
Llais Menywod yng Nghymru

Wales Womens' National Coalition
Clymblaid Genedlaethol Menywod Cymru

Gender Budgeting

Inclusive Policy Making for the Citizens of Wales

25/02/2010

Abstract: Gender budgeting is a tool that has been developed to mainstream gender equality into economic policy. It is not a separate budget for women and men. Instead it is an analysis of a governments, or an organisations, budget to find out if economic policies will have a differential impact on women and men. Most policies appear to be gender neutral and they are considered successful if they achieve their outcomes at the least possible cost. Women as users of publicly funded services might have different needs and priorities than men because they tend to have different social roles and responsibilities. Gender responsive budget initiatives can investigate if women and men benefit equitably from economic policy.

Contents

The Wales Women’s National Coalition	3
The Wales Gender Budgeting Project.....	3
The Wales Gender Budget Group	3
Introduction	4
Gender Budgeting, Equality Legislation and International Obligations	4
Gender Mainstreaming.....	4
Gender Budgeting	5
Impacts of Cuts in Public Expenditure on Women	6
Equality and Efficiency	6
Gender and Citizenship.....	8
Gender Disaggregated Data.....	9
No Single Model.....	10
Conclusions	10
Appendix A – The Scottish Pilot	11
Gender Impact Analysis of the Scottish Budget	12
Appendix B - Method for Studying Resource Allocation within Specific Programmes in Denmark	13
Appendix C - Switzerland	15
References	17

The Wales Women's National Coalition

Wales Women's National Coalition (WWNC) is the lead consultative umbrella organisation representing the voice of women in Wales. WWNC participates in and influences Welsh society and policymaking by listening to, and engaging with, women's views, experiences, concerns and expectations. Our aim is to ensure that these views are both heard and reflected in policy development to influence and promote equality of opportunity for all women in Wales. We aim to do this by representing the views of women in Wales to local and national government in Wales, and also with sister organisations in the UK, Westminster, Europe and those represented at the UN. Reflecting the opinions and priorities of our members, we do this by concentrating upon six major themes:

- Women in Public Life
- Women and Poverty
- Ending Violence Against Women
- Women and the Environment
- Gender Budgeting
- Women's Health and Wellbeing.

The Wales Gender Budgeting Project

The Gender Budgeting Project is sponsored by the Oxfam UK Poverty Programme. The Wales Women's National Coalition is the host organisation for the project which has been funded for a year. The key outputs of the project are to conduct research and provide case studies on the worldwide successful application of gender budgeting. This research will be used to develop a 'Gender Budgeting Toolkit' that will be suitable for application in Wales. As well as identifying at least one pilot project to undertake a gender analysis of public expenditure within a specific policy area. Relationships with stakeholders will be developed so that momentum to implement gender budgeting is supported and promoted within Welsh policy making.

The Wales Gender Budget Group

Another major output of the Wales Gender Budgeting Project is to restart, broaden and strengthen membership of the Wales Gender Budget Group (WGBG). The WGBG brings together people from organisations that have a common interest in gender equality through the gender budgeting process. The aims of the WGBG are to promote the effective use of gender budgeting tools in economic policy and decision making processes in Wales. Along with providing a source of expertise which will contribute to the work of the project. The expectation is that the WGBG will become self sufficient, to ensure the work is continued even beyond the formal project end.

Introduction

This paper contains a brief examination of how gender can be integrated into budgetary decisions. The Welsh Assembly Government's (2009) 'Working for Equality in Wales: Single Equality Scheme' states one of the building blocks for their equality work is to embed "equality and diversity into our policy and strategy development through using Inclusive Policy Making". Gender budgeting involves an analysis of budgets in order to examine if they have a differential impact on women and girls as opposed to men and boys. Through examining public spending from a gender equality perspective it is possible to understand how political decisions can affect women and men differently. It can also investigate the extent to which budgets and policies can contribute to increasing, decreasing or maintaining inequality in society. This allows for better decision making as policymakers are left with a better understanding of how the budget can be used to achieve gender equity. This results in resource allocation that meets the actual, not the perceived, needs, of male and female citizens.

Gender Budgeting, Equality Legislation and International Obligations

The Welsh Assembly Government (WAG) has a specific legal obligation to ensure equality, including gender, under Section 77 (1) of the Government of Wales Act 2006 which requires Welsh Ministers to: "make appropriate arrangements with a view to securing that their functions are exercised with due regard to the principle that there should be equality of opportunity for all people" (Rogers, 2009). The Sex Discrimination Act 1975, as amended by the Equality Act 2006, places a general duty on public bodies in Wales to have due regard to the need to eliminate unlawful discrimination and harassment; and promote equality of opportunity between men and women. The forthcoming Equality Bill now incorporates a single equality duty, placed on public authorities, embracing such grounds as gender, sexual orientation, race, religious belief, and disability.

Gender budgeting can reveal a public institution's commitment to gender equality, preferably as part of these specific duties or at least promoted as a means of achieving the general duty, by providing an overview of actual, rather than perceived, gender needs. As its methodology incorporates evidence-gathering and utilising gender disaggregated statistics, it can be used to track policies and measure if targets are being met. Gender budgeting initiatives can also help enable a government to comply with its gender equality objectives under its international obligations, such as those posed by the Convention on the Elimination of all forms of Discrimination Against Women (CEDAW).

Gender Mainstreaming

The aim of gender mainstreaming is to systematically focus on gender through a structured approach that incorporates gender analysis and gender impact assessment through policy design and implementation. The Council of Europe (2003: 2) define gender mainstreaming as the "(re)organisation, improvement,

development and evaluation of policy processes, so that a gender equality perspective is incorporated in all policies at all levels and at all stages by the actors normally involved in policy-making". Therefore gender mainstreaming involves integrating a gender perspective into all public decisions.

It has been suggested that although the concept of gender mainstreaming has been adopted some time ago the "reality of implementation has often lagged behind" (Payne, 2009: 3). Gender budgeting is a tool of gender mainstreaming that can be used to measure and quantify gender mainstreaming measures. However it is also acknowledged that gender budgeting will not alone bring about gender equality and should be used as part of a wider strategy of gender mainstreaming incorporating other approaches such as gender impact assessments. Conversely, there have been difficulties practically implementing gender mainstreaming measures. It is quite a complex concept and there can be tension between gender equity objectives and other policies. Furthermore, a lack of resources such as gender-disaggregated data and gender indicators that could monitor progress are not always available.

Gender Budgeting

However, gender budgeting does have advantages. It can be used as a starting point for the implementation, or advancement, of gender mainstreaming measures. It is a mechanism that provides a gender analysis of existing budgets, emphasising gaps and difficulties. It also provides an identifiable and measurable starting point to implement gender equality measures. The Council of Europe (2003: 2) defines gender budgeting as 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 revenue and expenditures in order to promote equality". Therefore, it is an analysis of budgets and spending plans from *inception to implementation*.

Gender budgeting should be seen as an approach that can be used to mainstream equality into budgets. Focussing on gender should not be seen as a step backwards that detracts from other equality strands. It should instead be seen as a starting point to embed equality into all budgets and spending plans. Concentrating on gender can be seen as a diversion from other forms of inequality. Conversely, the most disadvantaged people experience multiple forms of disadvantage, for example, as a consequence of intersections of socioeconomic status, ethnicity and gender. Therefore there can be cross cutting benefits of addressing gender. Fundamentally lessons can be learned on how to implement equity driven policy. Focusing on gender should not be seen as detracting from other equality strands but a way of integrating equity into budget formulation (Payne, 2009).

A significant advantage of using gender budgeting as part of a gender mainstreaming approach is that it enables an analysis of the budget to ascertain its impact on a number of demographic groups. Gender budgeting processes examine the degree to which budgets reflect the policy commitments of a government. Furthermore, they investigate how policies and the subsequent resource allocation meet the needs of

men and women. Factors such as age, income, race and disability can all impact differently on men and women. Therefore analysis should not consider women or men as a homogeneous group. In South Africa ethnicity is an additional category of analysis (Byanyima, 2001).

In Scotland when the Executive wanted to assess the equality impacts of budgets they decided to primarily focus on gender. This was because there is good practice from other countries that they could learn lessons from. Moreover gender can be used as a lens to examine other factors that can lead to inequalities in all the equality strands. Furthermore they also found evidence of “continued and persistent gender based inequalities in Scotland (Fitzgerald, 2006: 6). For more information on the Scottish pilot see appendix A on page 11.

Impacts of Cuts in Public Expenditure on Women

In Switzerland a pilot study was undertaken to assess the impact on women of policies aimed to cut public expenditure. The study ‘Saving on Women’ was commissioned by the Swiss Centre for Labour and Social Policy Issues (the BASS). The study examined the impacts cuts in public spending had on men and women in the Canton of Basel in Switzerland. The study was commissioned at a time when there were comprehensive measures to cut public spending. The study aimed to investigate if there was a differential impact of cuts in public spending for men or women. The research was also groundbreaking as it aimed to measure if budget cuts led to services shifting from the public sector to the private unpaid sector. This is particularly relevant to women as they undertake the majority of work in the unpaid sector. See page 15, appendix C, for more details of the method used in the Swiss pilot.

The Swiss pilot presented a method that made it possible, despite problematic sets of data and relatively meagre financial resources, to reveal whether budget cuts were made “at the expense of women” at national, cantonal or communal levels (Office for Gender Equality et al, 2008). The budget analysis revealed that above average funding cutbacks were made in areas that resulted in an increase in women’s unpaid labour (for example, the infrastructure for childcare). The study concluded that there was an unequal impact of service cuts on the unpaid work of women. “Cost cutting policies resulted in a marked reduction in public goods and services, which gave rise to more unpaid labour. This in turn is carried out virtually exclusively by women” (Office for Gender Equality, 2008: 13).

Equality and Efficiency

Although achieving gender equality is a desirable outcome in itself, efficiency gains can also be made through gender responsive budgeting. Policies can be more effective if their gender impact is considered. For example, the child poverty strategies of the UK and Welsh Assembly Government will be more effective if the gender impact of policies is considered. Central to the UK Government’s child poverty agenda is parents’ employability. However the UK Women’s Budget Group

(2008: 3) argue in order for these policies to be truly effective they need to be “responsive to the diverse and complex needs of those who are most reliant on them including women living in poverty”. The UK (WBG) questions the UK governments’ reluctance to confront women’s poverty as part of an “overall reduction strategy” (WBG, 2008). It is suggested that women’s poverty matters, not only because of the effect it has on them but the effect it has on their children suggesting the “the well-being of children cannot be divorced from that of their mothers” (Lister, 2005: 3).

The application of a gendered analysis in the development and allocation of budgets and spending plans ensures that resources are allocated appropriately. Expenditure and taxation policies have different impacts on women and men. Men and women generally make different contributions to the paid and unpaid spheres of work. Gender Budgeting can unpick these differences and provides governments the opportunity to incorporate gender analysis into economic policy.

Policy and the subsequent resource allocation which fails to take into account the realities of women’s and men’s lives will be poorly targeted and inefficient at achieving its desired outcomes. For example, policies aimed at getting people back into work, that do not take into account the social and economic constraints of women and men, will have a differential gender impact. It is not a secret that women take on the majority of the unpaid caring work and consequently, many work part time, frequently for lower pay (Rake, 2001: 3). Obviously this also has implications for women’s access to resources.

Men and women are likely to respond differently to economic incentives. Any benefit gained from participating in the labour market has to be weighed up against the costs of this participation. These costs may be material in terms of the cost of childcare or less quantifiable such as a concern over a loss of quality in childcare. Therefore it is important to understand the potential gender differentiated response and move beyond traditional economic theory. The decision to participate in the labour market may not only be based on the value of a wage and the impact on leisure time. Therefore the economic gains of bringing unpaid workers into the labour market need to be counterbalanced against the loss of unpaid work to a women’s family or community. Rake (2001: 5) suggests that “economic and social policies cannot be analysed as separate mechanisms, but rather economic policy needs to be integrated into a broader social agenda with the social consequences of the budget brought to the fore of analysis”. Therefore policies unintentional impact on the unpaid economy can limit their effectiveness.

Policies can also have a higher order impact on gender equality that can also lead to efficiency gains. For example transport statistics reflect the differences in working and childcare patterns in men’s and women’s lives. In 2006 men made 43 per cent more business trips than women, while women carried out 33 per cent more escort trips like taking a child to school. Moreover, in 2006 81% of men and 63% of women in the UK held a driving licence (ONS). However, identifying a gendered impact of a policy involves investigating not just the direct impact on gender inequality but

whether it will have any other differential impact on men and women's behaviour. For example, a tax on powerful cars that finances improvements in public transport may have a direct effect on gender inequality in transport. Furthermore, there may be a secondary impact on men and women's labour market behaviour. Examining the higher order impacts of policies can ensure policies meet the needs of both women and men. Himmelweit (2002: 50) states "when the behavioural impact of a policy is gendered, it is inefficient for policy makers to overlook it".

A gender budgeting analysis can be carried out when the right questions are asked about policies and programmes. In order to examine policies sex disaggregated data and an understanding of gender inequalities is required. However gender equity does not need to be a specified outcome of the policy being analysed. This is done by analysing the planned outcomes, what the policy was intended to do, and whether the policy has delivered any gender equality outcomes. The feminist economist Diane Elson (2002: 4) has formulated the following indicators impacts, outputs, activities and inputs:

- Do *Impacts* promote gender equality, as well as other objectives?
- Are *outputs* fairly distributed between women and men and are they adequate to achieve gender equality, as well as other, objectives?
- Are *activities* designed to be equally appropriate for women and men and are adequate to achieve gender equality, as well as other objectives?
- Are *inputs* adequate to achieve gender equality, as well as other objectives?

Moreover, these indicators were also used as a template to develop a method for studying resource allocation in programmes in Denmark (see appendix B on page 13). If there are negative impacts of policies then they need to be adjusted. "Changes need to be identified in the identification of impact and output objectives, organisation of activities and deployment of funding so as to close the identified gender gaps. It is likely that progress can be made through a better specification of impact and output objectives" (Elson, 2002: 4).

Gender and Citizenship

The importance of citizenship model of public service delivery has been advocated in Wales. 'Beyond Boundaries: Citizen Centered Local Services for Wales' a review of public services recommends that "there must be a new approach, with a much stronger element of direct communication and negotiation between all the stakeholders". Proposing that services need to be more transparent and accountable to citizens rather than being bureaucratic and uncommunicative (Beecham, 2006: 64). Gender budgeting can be an essential element of good governance as it increases transparency, accountability and participation. Although good governance can be defined in different ways, principally it is a process of "improving opportunities for people in a fair, just, effective and responsible way"

(Hewitt et al, 2005: 51). Including gender issues and the participation of actors involved in equality and the recognition of women's rights and needs are central to good governance and are also an essential element of gender budgeting initiatives. Targeting limited resources to meet the needs of the male and female citizens is also fair and just.

The Welsh Assembly Government's (2009) strategy 'Working for Equality in Wales: Single Equality Scheme' states "the goal is to put citizens at the heart of service design. Their expectations for quality, accessibility and results are high and moving fast. More and better performing services must bridge traditional provider boundaries to be effective not least for equality and social justice. The Department's role is to enable providers to meet this challenge". Marshall (1950: 18) defines citizenship as:

"A status bestowed on those who are full members of a community. All who possess the status are equal with respect to the rights and duties with which the status is bestowed. There is no universal principle that determines what those rights and duties shall be, but societies in which citizenship is a developing institution create an image of an ideal citizenship against which achievement can be measured and towards which aspiration can be directed" (Marshall, 1950: 18).

Therefore citizenship is defined as a system of fairness and equal opportunity. Conversely Marshall (1950: 18) suggests that paradoxically the growth of citizenship has coincided with the growth of capitalism a system of "inequality and social class a further construct of discrimination based on ideals, beliefs and values". It has been suggested that groups such as "women, ethnic minorities and the poor can fall outside full citizenship" (Meer & Sever, 2004: 7). They suggest that this is because experiences of citizenship are dependent on societal positions and roles. The roles that are dictated by social relations can lead to the formulation of unequal power divisions. Therefore citizenship is not a collective principle and should be analysed through social and gendered power relations. It has been suggested that in order for women to have the same citizenship status as men, care needs to be incorporated as an expression of citizenship. This means a reformulation of policy is needed to change the gendered division of labour so men and women can combine paid work and caring responsibilities (Lister, 2001). This would be true gender equality as it would result in the full participation of men and women in society.

Gender Disaggregated Data

The Welsh Assembly Government's (2009) strategy 'Working for Equality in Wales: Single Equality Scheme' states "we will aim to collect and analyse data by age, disability, gender and transgender, race, religion and belief or non-belief and sexual orientation. This is intended to meet our legal requirements under the general (and, where applicable, specific) equality duties and to provide evidence to support our commitment to covering equality strands which are not currently covered by these

duties". Gender budget initiatives require the availability of accurate records and of gender disaggregated data, which additionally can support other measures designed to improve accountability. Gender budgeting initiatives encourage the use of gender disaggregated data in the planning and evaluation of policies. This gendered understanding can show how men and women can be affected differently. Therefore another advantage of undertaking a gender budget initiative is that it will strengthen the collection of gender disaggregated data.

No Single Model

There is no universal model of gender budgeting. A variety of approaches have been used in different countries and regions reflecting specific social and political contexts. It is essential that gender budget initiatives are constructed to fit in with a countries priorities, methods and existing budgetary processes. Therefore although lessons can be learned from existing gender budgeting exercises it is essential that countries develop their own mechanisms to undertake a gender responsive budgeting exercise. Quinn (2009: 10) suggests that "what is most needed is the preparedness to develop a methodology based on a commitment to promote gender equality, rather than seeking the one-fits-all tool". Examples of gender budgeting initiatives and the tools that were used can be seen in the appendices.

Conclusions

This paper investigated how gender can be integrated into budgetary decisions. The Welsh Assembly Government states that services need to be more transparent and accountable to citizens. However, in order to achieve full citizenship a reformulation of policy is needed to change the traditional gendered relation of labour so men and women can combine paid work and caring responsibilities. This would result in the full participation of men and women in society. However gender does not have to be the specified outcome of the policy being analysed. This is done by analysing the planned outcomes, what the policy intended to do, and whether the policy has delivered any gender equality outcomes. Gender budgeting essentially asks the question do policies and the subsequent resource allocation meet the needs of both women and men?

Gender budgeting incorporates evidence gathering and gender disaggregated statistics in order to track policy to examine if targets are being met. Targeting limited resources can ensure that policies meet the needs of male and female citizens. Gender budgeting can be used as a starting point for the implementation or advancement of gender mainstreaming measures. However it can also be viewed as a starting point to restructure revenues and expenditures to promote equality. Economic and social policies should not be analysed as separate mechanisms, economic policy needs to be integrated into a broader social agenda with the social consequences of budgetary systems made visible. This will allow for resources to be targeted more efficiently as they will be based on evidence and meet the actual, not the perceived needs, of citizens.

Appendix A – The Scottish Pilot

The Scottish Executives equality strategy 'Working together for equality' (2000) included a commitment for developing methods to carry out an equality impact assessments of budgets and spending plans. This led to the formation of the Equality Proofing the Budget and Policy Advisory Group (EPBPAG). EPBPAG consisted of representatives from equality commissions, members of the Scottish Women's Budget Group, the Scottish Executive Equality Unit and Finance Group and the advisor to the Finance Committee of the Scottish Parliament. The advisory group decided, in 2002, that embarking on a pilot study would be a constructive way of identifying mechanisms that could assess the equality impact of budgets and spending plans in a Scottish context.

The Executive decided to focus on gender as the pilot project, for assessing the equality impact of the budget, because this is the area where there had been significant developments in other countries. This decision was also based on evidence of persistent gender inequalities across Scotland. Furthermore, gender can be used as a lens to examine other inequalities. The Active Schools Programme and Health were selected as the pilot. Because of the characteristics and degree of health inequalities in Scotland and the significance of health policy within the framework of the Scottish policy context, the pilot gave the opportunity to focus on an important and current social and economic issue and examine the gender differences in this area.

One of the fundamental objectives of the pilot study was to identify the mechanisms needed to undertake a gender budget analysis (see page 10 for the tool they developed). The pilot project was viewed as a learning process where mechanisms could be developed to assess the equality impact of budgets in the Scottish policy context. The pilot projects in Scotland started by examining a policy issue, i.e. health inequalities, and collated evidence of gender inequalities in this area. They subsequently undertook a gender impact analysis of policies and the subsequent resource allocation.

Phase one of the pilot commenced with two brief literature reviews that examined smoking and young people and sport and young people. There was a corresponding mapping of policy and spending procedures in Health and Education which made the connections between policy and resource allocation within these departments. Phase two involved working with policy and spending officials to establish how gender impact analysis should be incorporated into policy and spending systems. For phase three a report was produced containing recommendations, action plans and guidance. The report explained the gender budgeting approach which involves 'following the money' from financial commitment stated in policies to the actual implementation e.g. funded programmes. The pilot highlighted the importance of examining resource allocation and implementation strategies to achieve targets and objectives as well as emphasising the gender dimensions of health inequalities in Scotland.

There were gender differences in participation in the Health, smoking cessation/prevention and Sport, the Active Schools Programme. The research on smoking cessation/prevention revealed, since 2000, 15% of 15 year old boys smoked compared to 24% of 15 year old girls. It was also established that boys were more likely to participate in sport programmes because they valued a fit physique. The issue was more complex for girls and it was difficult to know what would contribute to them participating in sport. The pilot identified the need for further research in this area. These gendered responses had not been factored in when identifying outcomes of policies. This emphasised the potential for policies to be ineffective when they do not take into account gender differences. Due to the pilot the Scottish Executive incorporated the gender gap, in young people, in smoking into policy. This has led to Health Scotland targeting adolescent girls in advertising campaigns.

Gender Impact Analysis of the Scottish Budget

The following table is a tool that was used in the gender impact analysis of the Scottish sport and health pilots. The tool was designed and developed through the pilot work on the Scottish budget. The Pilot gender analysis of the budget in Scotland led to the development of mechanisms suitable for analysis of the budget and policies from implementation to objective.

Step	Activity	Task	Responsibility
1	Establish main issue in relevant spending area that is considered a priority.	Examine priorities listed under cross cutting themes in large budget and identify an overall issue e.g. young people's health, unemployment in areas of multiple deprivation	Heads of Branch and designated policy staff.
2	Establish whether or not Sex-disaggregated data is available with respect to the issue identified	<ul style="list-style-type: none"> a) Collect data b) If data not available raise issue with relevant Minister, Analytical Services Division and with Branch Head 	<ul style="list-style-type: none"> a) Analytical Services Division (ASD)/ relevant departmental staff b) Branch Head, relevant departmental staff
3	Identify the causes and nature of gender based inequalities illustrated by data collected in step 2	<ul style="list-style-type: none"> a) Establish an evidence base via own research papers/reports or draw upon external work. b) Identify any targets specified in this spending area that will impact on this issue. Are they gender sensitive? Once you establish evidence base you may need to adjust the targets. 	<ul style="list-style-type: none"> a) Analytical Services Division or externally commissioned research b) Branch Heads/Departmental officials
4	For Spending Review	Outline the design,	Branch Heads/ Departmental

	assessment or policy review mid-cycle, identify the main policy initiatives targeted at resolving this issue/inequality	implementation and evaluation mechanisms for the identified initiatives	officials
5	Identify the spend allocated to these initiatives (inputs)	Gather information for relevant finance documents.	Finance teams in Portfolio Departments and Central Finance
6	Collate all information relevant to issue/policy initiatives and identify if enough to do a beneficiary assessment	<p>a) Conduct gender disaggregated beneficiary assessment.</p> <p>b) If not enough info available explore why and take steps⁷ to ensure info in place for future</p>	<p>a) Departmental policy teams, with ASD, Central Finance and Departmental Finance Teams</p> <p>b) Central Finance, ASD, Branch Heads</p>
7	Analyse results of beneficiary assessment	Publish report to take to EPBPAG and provide a summary to appear in the budget documents. If gender differences are deemed not acceptable or explicable undertake a gender analysis of the policy intervention	ASD/Central Finance Equality Unit to report via Annual Equality Report
8	Engage with Finance Officials/Budget Officers. This can be a core part of training for staff.	<p>In Spending Review period use bi-lateral meetings to raise the issues.</p> <p>Consideration could be given to establishing interdepartmental group on gender matters led by Finance and the Equality Unit</p>	Central Finance, Portfolio Departments and Equality Unit
9	Identify any possible resource reallocations that could take place to address identified inequality	Examine proposed budgetary allocations and assess with reference to possible gender impact	Divisional Heads, Branch Heads
10	Document the process	Prepare a report of the ten steps with specific reference to the issue identified in step 1 and disseminate widely Set up seminar/training event	Finance/Policy Officers Equality Unit Report on the budget documents, SR and Equality Report

Appendix B - Method for Studying Resource Allocation within Specific Programmes in Denmark

This method has been applied to pilot project in Denmark. This method can be used to study a specific expenditure area, where resource allocations are analysed from a

gender perspective. This model was developed based on the work of Diane Elson. The model defines the following four levels: input, activity, output and effects.

Analytical Frame

In order to analyse the allocation of funds within the expenditure area, a number of questions are posed, that serve to frame the analysis.

- How many persons form the target group for the programme?
- Which groups are included?
- How does the gender division look within the target group?
- How many inputs/activities is the programme comprised of?
- How are the resources divided between different inputs/activities?
- How does the gender division appear among participants in the programme?
- What criteria apply in order to receive funds from the programme?
- What different types of activities are included in the programme?
- How has the money been divided between women and men?
- What does the allocation of resources mean from a gender equality perspective?
- Which problems (technical, political and contents) arise from this analysis?

Model for the analysis

The following questions are used to guide the survey of the programme and the allocation of financial resources.

Input

How much money has been allocated?

What does the target group comprise of?

How many have participated in the programme, disaggregated by sex? Does the target (for the programme) reflect the target group?

Activities

Which activities/inputs has the money been allocated to?

How are the activities/inputs designed and described?

Output

- What actual results/consequences have the activities had?
- Are the results as expected?
- In relation to women and men?
- Has the allocation of resources in relation to the programme had the desired effect? In relation to the operational areas goal?
- In relation to the overall political goal?
- In relation to the goal of mainstreaming the gender equity perspective?

- In relation to the stated gender equality goals?

The different project/programme/activities within the area should be analysed using the above model.

Appendix C - Switzerland

The study 'Saving on Women' was commissioned by the Swiss Centre for Labour and Social Policy Issues (the BASS). The study examined the impacts cuts in public spending had on men and women in the Canton of Basel in Switzerland. The study was commissioned at a time when there were comprehensive measures to cut public spending. The study aimed to investigate if there was a differential impact of cuts in public spending for men or women. The research was also groundbreaking as it aimed to measure if budget cuts led to services shifting from the public sector to the private unpaid sector. This is particularly relevant to women as they undertake the majority of unpaid caring work. The study aimed to answer the following questions:

- "Do cuts in spending – public and private spending – generally affect women disproportionately?"
- "Are programmes set up to meet women's needs and demands usually the first to be sacrificed in times of reduced public funds?"
- "How can the differentiated impact of cuts in private and public spending on women and men be measured?"
- "How do expenditures in favour of men and those in favour of women differ?"
- "What are the consequences for women or the impact on women of policies aimed at reducing the level of public expenditure?"

(Muenchenstein & Berne: 2007 in Office for Gender Equality et al 2008 : 4)

Table - Methodology applied in the Bass Study for gender-specific budget analysis (Bauer/Baurmann 1996:22ff). In Office for Gender Equality et al 2008: 12

Steps	Issues/examples
1. Data procurement	Functional breakdown of budgets covering several years (according to state responsibilities), e.g, general administration, public safety, education etc.
2. Classification of expenditure terms according to a) Employment b) Benefit c) Unpaid female labour	a) Does a state actively create more employment for men or women or equally across the sexes? b) Does a state actively benefit males more than females or vice versa, or do both sexes derive equal benefit

	c) Do measures to cut state spending result in more women engaging in unpaid labour?
3. Calculation of the differences	Comparison of the cross-cutting period with a reference period: How have the individual items developed over the comparison period in relation to overall expenditure.
4. Policy relevance	The aim is to have gender equality taken seriously: state funds from which men have for long derived an above average benefit must be redistributed.

Conclusions of the Canton of Basel Stadt Study

The budget analysis demonstrated that there was a significant unequal allocation of resources on men and women at a number of levels. Throughout times when there were cuts in public funding, the situation of women declined further. They also found that that a very small amount of federal, cantonal and public funds were spent on female dominated employment areas. Furthermore, the study also demonstrated above average budget cuts on female dominated areas of employment.

The budget analysis also revealed the above average public funding cutbacks were made in areas that resulted in an increase in women's unpaid labour (for example, the infrastructure for childcare). Conversely, women did also benefit from an above average increase in expenditure. However the authors explain this is because **“some of the money is spent in response to crises, without any enhanced benefit for women being determinable”** (Bauer/Bauerman 1996: 107 in Office for Gender Equality et al 2008: 12). The authors explain that his is because women are more likely to be recipients of benefits and the national pension scheme.

In the context of unpaid work the study concluded: **“Cost cutting policies resulted in a marked reduction in public goods and services, which gave rise to more unpaid labour. This in turn is carried out virtually exclusively by women”** (Office for Gender Equality et al, 2008: 13).

References

Beecham, J. (2006). *Beyond Boundaries: Citizen-Centred Local Services for Wales*, Welsh Assembly Government.

Byanyima, W (2001). Parliamentary Governance and Gender Budgeting: The Uganda Experience. In: Papers from a High Level International Conference 'Strengthening Economic & Financial Governance Through Gender Responsive Budgeting' *Gender Budget Initiatives, Strategies, Concept and Experiences* . Brussels: UNIFEM, IDRC CDRI & Commonwealth Secretariat.

Council of Europe (2003). *Gender Mainstreaming; Action Undertaken by the Council of Europe*. Strasbourg: Division Equality between Women and Men.

Elson, D. (2002). Gender Responsive Budget Initiatives: Some Key Dimensions and Practical Examples. Berlin: Conference, Gender Budgets, Financial Markets, Financing for Developments.

Fitzgerald, R. (2006). *Gender Impact Analysis and the Scottish Budget Sport and Health Pilot*. Scotland: Report prepared for the Equality Unit.

Gender-responsive budget analysis in the Canton of Basel-Stadt,. Switzerland: Swiss Agency for Development and Cooperation.

Hewitt, G. & Mukhopadhyay (2002). Promoting Gender Equality through Public Expenditure. In: Budlender, D., Elson, D., Hewitt, G., & Mukhopadhyay, T. *Gender Budgets Make Cents*. London: Commonwealth Secretariat.

Himmelweit, S. (2002). Making Visible the Hidden Economy: The Case for Gender Impact Analysis of Economic Policy. *Feminist Economics*. 8 (1), 49-70.

Lister, R. (2001). Citizenship and Gender: An Historical Relationship . In: Nash, K & Scott, A. *Blackwell Companion to Political Sociology* . Oxford : Blackwell.

Lister, R. (2005). The Links Between Women's and Children's Poverty. In: WBG Women's and Children's Poverty: Making the Links. London: Women's Budget Group.

Marshall, T. H. (1950). The Early Impact of Citizenship on Social Class. In: Marshall, T. H. & Bottomore, T. (1993). *Citizenship & Social Class*. Concord: Pluto Press. 18.

Office for Gender Equality of the Canton of Basel-Stadt, Statistical Office of the Canton of Basel-Stadt & Women's Council of the Canton of Basel Stadt (2008).

Office of National Statistics. *Focus on Gender*. Available: <http://www.statistics.gov.uk/cci/nugget.asp?id=1660>. Last accessed 21 January 2010.

Payne, S. (2009). *How can gender be addressed through health systems?* Denmark: World Health Organisation, Regional Office for Europe .

Quinn, S. (2009). *Gender Budgeting: Practical Implementation Handbook*. Strasbourg: Council of Europe.

Rake, K. (2001). *Introducing a Human Dimension to the Economy: Engendering the Budget*. London: A Gender Agenda.

Rogers, D. (2009). *Equality*. Wales: National Assembly for Wales: Members' Research Service: Topic Brief.

Schmitz, S. (eds). (2005). *Equality and Public Finances: A discussion paper on gender responsive budgeting* . Copenhagen: Nordic Council of Ministers.

Welsh Assembly Government (2009). *Working for Equality in Wales: Single Equality Scheme 31 March 2009 - 31 March 2012*. Cardiff: WAG.

For further information about this paper the Wales Gender Budget Project please contact:

Author: Jemma Bridgeman
Tel no: 029 20478913
Email: Jemma-bridgeman@wwnc.org.uk
Date of Document Issue: 25th February 2010