

# **Gender Budgeting: Achievements and Obstacles**

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Berlin 15.05.2007

# What is Gender Budgeting?

- ‘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.’ Council of Europe
- It also assists in the achievement of various other objectives:
  - Efficiency
  - Effectiveness
  - Transparency
  - Accountability

# Why is it necessary?

- Gender equality laws and policies are not always backed up with adequate allocations of expenditure
- *Example:* laws to combat domestic violence
- Expenditure is not always distributed, within and between programmes, in ways that promote gender equality
- *Example:* transport
- Tax and social benefit rules often fail to promote gender equality
- *Example:* personal income tax, tax credits

# An Example: Netherlands

Until 2001 PIT had allowance for dependent spouse

Disincentive for dependent spouse to do paid work

Low labour market participation of married women

Allowance abolished in 2001 and tax allowance introduced for parents who combine paid work with family responsibilities

Women's participation in labour market rose

from 39% in 1999 to 66.2 % in 2003.

But 72.8% of employed women had part-time jobs,  
compared to 29.3% EU average

Lack of child care facilities, lack of transport facilities

Time schedules of public services ( including education) not attuned to mothers working fulltime

Reliance of public services on womens's voluntary labour

Source: Bevern, Van Osch and Quin, 2004

# Different practices, common principles

- Not just one way to implement GB
  - A variety of tools and procedures
- Select according to context and objectives

Underlying the diversity, one basic question :  
Does the way the government raises and spends  
money:

7. Reduce gender inequality?
8. Leave gender inequality unchanged?
9. Increase gender inequality?

# A Clarification

- Gender equality does NOT imply that 50 per cent of tax revenues should be paid by males and 50 per cent by females, because women's incomes are lower than men's
- Gender equality does NOT imply that 50 per cent of spending on EACH programme should accrue to females and 50 per cent should accrue to males, because women and girls and men and boys are present in different proportions in the groups relevant to different programmes

# Locations and Actors of GB

- National
- Regional
  - Local
- Inside Government
- Outside Government
- Collaborative efforts

# Some Achievements in Impact Analysis

## **Analysis of Gender Impact of Specific Programmes**

*Example: Roscommon County Development Board, Ireland*

Most of beneficiaries of grants to business start-ups and business training are men

Selection criteria for grants favours businesses of the kind more likely to be run by men

# Some Achievements in Impact Analysis

Analysis of gender impact of the budget as a whole

*Example: Sweden*

Budget Appendix showing impact of taxes and social benefits on the distribution of income by sex

# Some Achievements in Budget Formulation

## Introduction of sex-disaggregated targets and indicators

For particular programmes: Ireland

23.3 % of enterprises getting grants from *Roscommon County Development Board* to be female owned, compared to between 3 and 4% in 2001-03

As part of general budget formulation: Sweden

By end of 2005, gender equality analysis in 48 policy areas, establishment of 59 gender equality objectives, and over 60 instructions in appropriation directions to report gender equality results

# Some Achievements in Budget Formulation

Changes in budget policies

Example: tax credits in UK

Payments of tax credits for child care to main carer, through the pay packet or through direct income transfer

# Obstacles

- Lack of understanding of substantive gender equality
- Lack of political will to achieve substantive gender equality
- Lack of sex-disaggregated data
- Lack of understanding of gender analysis
- Lack of allocation of time and resources to officials to carry out gender budgeting
- Lack of understanding of the pay-off to gender budgeting





