



The EU Mutual Learning Programme in Gender Equality

Gender Mainstreaming & Gender Budgeting in the ESIF and National Budgets


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Summary Report



Ein Unternehmen der ÖSB Gruppe.

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For more information see: http://ec.europa.eu/justice/grants1/programmes-2014-2020/rec/index_en.htm

Introduction

This mutual learning seminar, held in Bratislava on the 4th and 5th February 2020, focused on gender mainstreaming and gender budgeting in two strands of discussion: the European Structural Investment Funds (ESIF) and national budgets. It was hosted by the Slovak Republic. The Czech Republic and Austria presented as associated countries. Eleven further Member States participated: Belgium, Estonia, Finland, Ireland, Malta, Netherlands, Portugal, Romania, Slovenia, Spain, and Sweden. Furthermore, representatives of the European Commission, and of the European Institute for Gender Equality attended.

1. The good practice of the host and associated countries

1.1 Slovak Republic: Gender Mainstreaming in the ESIF

The EU architecture for the ESIF provides the foundation for gender mainstreaming with regulations that require a focus on gender equality as a horizontal principle in the ESIF¹, and identify gender equality as a specific area to be supported under the ESF.² With this architecture identified as a key starting point, Olga Pietruchova, Director of the Department of Gender Equality and Equal Opportunities, Ministry of Labour, Social Affairs and the Family of the Slovak Republic, presented the systemic approach to gender mainstreaming in the ESIF that has been implemented.

The key structure driving this focus is the Department of Gender Equality and Equal Opportunities, specifically through its Division of Horizontal Principles, and a horizontal principles Coordination Committee. The Horizontal Principles Division is responsible for gender equality, non-discrimination, and integration of people with disabilities as horizontal principles. Key systems involved are the 'Partnership Agreement' which sets out the basic principles and the 'System of Management of the ESIF' that sets out the responsibilities of the Department.

Key procedures require the Department, in cooperation with the Central Management Authority, to control and amend all calls for proposals and national projects from a gender perspective prior to publication. All funded projects, by signed affidavit, must respect gender equality subject to termination of contract if they fail to do so. This is monitored by administrative checks, independent monitoring systems with specific indicators, and on the spot inspections by the Department. The work on the horizontal principle is supported under the OP Technical Assistance.

¹ [Regulation \(EU\) No 1303/2013](#) of the European Parliament and of the Council of 17 December 2013.

² [Regulation \(EU\) No 1304/2013](#) of the European Parliament and of the Council of 17 December 2013 on the European Social Fund

Anna Mondekova, Ministry of Labour, Social Affairs, and the Family of the Slovak Republic, reported on specific targeted measures for gender equality funded under the ESF. The focus for these measures is to: increase employment of people with parental duties and care responsibilities through reconciliation of work and private life; and address, reduce, and eliminate horizontal and vertical segregation in the labour market and in preparation for the labour market. Forms of support included support for childcare, support for flexible working arrangements in workplaces, education and awareness raising on gender equality, support of effective mechanisms for the elimination of discrimination, and support for the development of services and measures for victims of violence against women.

Lubica Rozborova, independent expert, identified that the arrangements, processes, and procedures in place have ensured that the horizontal principle remains a requirement for all programmes and projects, and at all stages of projects. The obligatory and cross-cutting nature of the horizontal principle are an important strength in the approach taken. The expertise in the Department and the openness to access external expertise, in particular from NGOs, has been valuable. There is however a lack of expertise in this area evident across public institutions and managing authorities.

There are challenges to give a higher profile to gender equality initiatives and to promote their outcomes. While there has been demand-led projects for gender equality implemented, which is positive, the administrative burden involved has been a barrier, to NGOs in particular. The lack of qualitative data on gender equality is an issue, as it can drive a more formalistic quantitative approach to the issues.

1.2 Czech Republic: Gender Mainstreaming in the ESIF

Lucie Hradecká and Nikola Viktorinová, Ministry of Labour and Social Affairs of the Czech Republic, identified the importance of the ESF as a tool to advance gender equality. The OP Employment has supported implementation of the Government strategy for equality of women and men, both in Prague and in the less-developed regions, and it has enabled systems-focused projects.

Initiatives supported have had a particular focus on systems and developing methodologies for gender equality, including: materials to support gender budgeting in sport; a methodological guide 'Choosing a profession without stereotypes'; publication of a manual, methodology and analyses on the gender pay gap; creation of a Payroll and Salary Online Calculator; implementation of the analytical tool Logib; annual reports on gender equality; and training on gender impact assessment.

There is evident progress on foot of such initiatives. There are, however, challenges in a lack of applicants under calls for proposals, lack of support in some Ministries for gender equality projects, and sustainability of initiative after the projects end.

Adela Purschova Seredova, Ministry of Labour and Social Affairs of the Czech Republic, presented on the development of gender auditing with ESF support. A single standard, based on the different methodologies available, was developed for the content of a gender audit, for the steps involved in gender auditing, and the

qualifications required of those conducting gender audits. The content covers: gender equality goals, institutional background for gender equality, working environment and conditions, corporate culture, characteristics of the organisation, and its internal and external context.

Funding was provided to support implementation of this standard in the conduct of audits in public and private sector organisations, with 52 projects. A second wave of projects supported 60 employers to act on the findings of previous audits and to prepare a re-audit on foot of this action. There is a challenge, however, in the low interest shown by companies in taking up this support for gender auditing.

Vanda Maufras Černohorská, Czech Women's Lobby, identified a strength in the focus on gender equality issues that are immediately understood by the general public: gender pay gap, work-life balance, childcare, and workplace flexibility. The managing authority has usefully engaged external gender expertise, both individuals and organisations on a number of occasions, in creating calls for proposals, preparing manuals, and evaluation of projects. This approach could be deepened and extended to the establishment of priorities to be pursued by the OPs.

There is a challenge in a focus confined to the labour market. Gender equality is cross-cutting and needs to be addressed in all areas, in particular social inclusion (in particular responding to domestic and sexual violence), education, healthcare, and gender sensitive development and urban planning. Gender expertise among project applicants and managing authority staff is limited, and capacity building is needed. More attention must be given to the effective promotion of calls for proposals. Improved collection and systematisation of data is needed to address data deficits. Pre-projects could be supported for applicants to first conduct field research or needs assessment in order to design responsive projects and to conduct more effective gender impact assessments.

1.3 Austria: Gender Budgeting

Ute Schreiner, Federal Chancellery of Austria, described the gender budgeting implemented as part of the national budget process. This gender budgeting is understood as analysing federal, provincial and municipal budgets with regard to their impact on the lives of women and men, and to adapt them according to gender equality objectives. Gender budgeting was introduced as part of a budgetary reform process at federal level. This is based on a performance budgeting system that focuses on outputs and outcomes not just inputs and resources. Gender budgeting was enshrined in the Constitution in 2009 and the Federal Budget Law of 2013.

Each Federal Ministry must define five outcome objectives for each budget chapter, and one of these must be related to gender equality. Concrete measures and indicators must be defined for each outcome. This information on impact orientation is presented at all levels of the budget structure. There is a regulatory impact assessment used as a budget management instrument on the micro level, which includes a gender impact assessment for impact on equality between women and men. An Inter-Ministerial Working Group on Gender Mainstreaming and Gender Budgeting has been established.

Julia Bachtrögler, Austrian Institute of Economic Research, could not be present at the seminar, but provided a paper that reviewed the strengths and weaknesses of this approach. The gender budgeting implemented benefits from a strong legal basis and political consensus. It sits usefully as an integral part of a major reform of the budgetary process. It is comprehensive in covering all federal ministries and including both public expenditure and the tax system.

However, it is being implemented in the absence of overarching objectives for gender equality. The measures formulated by individual Ministries to reach their gender equality related outcomes are of differing quality. There is a need to provide for a more systematic linking of the outcome information with the actual budget. There is also a lack of coordination with other gender mainstreaming activities, which is a structural weakness in the gender impact assessment. Furthermore, there is limited participation of stakeholders in the gender impact assessment and no coordination with the sub-national levels of government that have only partially implemented the reform.

2. The situation in the other participating countries³

The participating Member States have taken a range of exemplar initiatives to address **gender equality as a horizontal principle in the ESIFs**. These include:

In **Estonia**, guidelines on horizontal principles in development plans were adopted in 2014, and used for ESIF 2014-2020 planning, monitoring and reporting. The guidelines encompass: gender equality; equal treatment on the ground of age; disability; and ethnicity. Development plans must include an impact analysis. In relation to gender, impact is assessed on the basis of: does the planned measure impact on the lives of women and men?; and are there any differences between women and men in the policy area? In 2013 the 'Equality Competence Centre for the Use of the Cohesion Policy Funding' was established by the Equality Commissioner, the equality body, to support policy-makers and project implementers in gender mainstreaming in planning, implementation, monitoring and evaluation of ESIF programmes and projects. In 2019, the centre was transferred to the Ministry of Social Affairs.

In **Finland**, there is no specific infrastructure for ensuring gender equality in the management of ESF and ERDF. According to the Managing Authority (at the Ministry of Economic Affairs and Employment), all the necessary guidance for gender mainstreaming is now included in the Operational Programme and other official

³ For more information on individual countries participating in the seminar, please see the comments papers prepared in the context of this seminar. The papers are available at the programmes website: https://ec.europa.eu/info/policies/justice-and-fundamental-rights/gender-equality/who-we-work-gender-equality/mutual-learning-programme-gender-equality_en

guidance for implementing bodies, projects and project applicants. The Managing Authority is coordinating the drafting of the Operational Programme for the next funding period 2021–2017 of the ESIF. Training and consultancy are provided for those involved, on integrating a gender perspective into the analysis and guidance being developed for the Operational Programme. The Government Action Plan for Gender Equality is also under preparation. This will steer the national equality policy and provide a basis for the ESIF preparations.

In **Malta**, the infrastructure to implement gender mainstreaming is limited, and the equality body, the NCPE, has sought to make a key contribution. Between 2012 and 2018, NCPE delivered 47 training sessions to over 700 public sector employees on Gender Mainstreaming. It also monitored the impact of this through reports sent by different government departments in 2018 and provided a critical review which should be a stimulus for further action.

In **Romania**, a guide on the integration of horizontal themes in projects financed from the ESIF 2014-2020 was prepared to facilitate implementation of these themes, and to encourage action and effective measures in the elaboration and implementation of projects. A project was funded under the ESF to increase NGOs' capacity to get involved in formulating and promoting alternative policies to those initiated by the Government in the field of gender budgeting, aiming at the appropriate allocation of financial resources by taking account of the gender dimension.

In **Slovenia**, the potential barriers presented by the bureaucratic burden of projects were approached with an ESF co-funded initiative called 'Stop the Bureaucracy'. The project works systematically to prevent administrative barriers, informing individuals and companies about innovations and news in the field of better regulation, good practices and user initiatives. The portal created is also intended for regulatory drafters and other employees in the state administration who encounter administrative procedures through their work.

Examples for **gender budgeting** among participating Member States include:

In **Belgium**, gender budgeting requirements at federal level are set out in an administrative instrument (circular of 29 April 2010) for all relevant federal departments and institutions. Gender budgeting involves categorising all budget lines as: (1) not containing a gender perspective; (2) aimed at advancing gender equality; and (3) which could have an impact on the respective situations of women and men. If the credits requested are identified as category (3), the dossier manager has to explain briefly in a 'gender comment' the manner in which the gender perspective has been or will be taken into account, and, if the credits requested relate to category (2), the manager has to write a gender note according to a model provided. The Institute for Equality between Women and Men has prepared a manual to support this and monitors its implementation and acts as an advisor to support the process.

In **Finland**, a gender perspective must be integrated into all phases of the budget preparatory process. Gender impact assessment is the methodology used. Given the majority of the expenditures and financing under the national budget are based on laws, gender impact assessment of the budget laws (finance and expenditure laws)

is one important tool for gender-sensitive budgeting. Guidance on this is provided by the Ministry of Finance. Ministries also have to include in their budget proposal a summary of those activities that have significant gender impacts.

In **Ireland**, an equality budgeting initiative has been developed in parallel with a green budgeting initiative. This forms part of a performance budgeting approach. Gender has been identified as one of the pilot grounds for equality budgeting, alongside disability, socio-economic status and age.

In the **Netherlands**, there is a lot of data disaggregated by gender and other indicators and there is a lot of expertise on gender equality, gender mainstreaming and intersectionality. This expertise is mostly located outside the government, but is usefully tapped into through partnerships that the government enters into with Dutch NGOs. This is an interesting way to systematically involve stakeholders, but these partnerships are temporary and need to be institutionalised to be more productive.

In **Portugal**, gender budgeting was introduced in Budget Law 2018 which stipulated that government departments had to prepare a report analysing the gender impact of their sectoral policies. In July 2018, a joint decree of the Secretary of State for Citizenship and Equality and the Secretary of State for the Budget launched a pilot scheme involving seven Ministries, each of which selected a limited set of policy measures or actions to be submitted to gender assessment. The pilot-project was to serve as a basis for a progressive implementation of gender budgeting. A working group was appointed for the project, with representatives of the relevant Ministries. The Commission for Citizenship and Gender Equality was responsible for the compilation and presentation of the final report, being assisted by a technical team from a NGO, the Portuguese Platform for Women's Rights.

In **Spain**, budgets of the State, the 17 Autonomous Communities and municipalities must incorporate a gender perspective under Article 15 of the LOIMH (Law on Gender Equality). The requirement to produce a gender impact report is the key tool in gender budgeting. A gender impact report is prepared for budgets, with a gender perspective, as an ex-ante analysis. A new methodology has recently been introduced.

In **Sweden**, the annual budget circular has included instructions on the application of gender budgeting throughout the budget process since 2016. The fact that gender mainstreaming is the overarching strategy means that gender equality policy priorities and measures can be expected in all expenditure areas in the state budget. The Gender Equality Agency (2019) mapped how and in which context gender equality policy objectives or ambitions were reported in the Budget Bill for 2018, and found that explicit gender equality objectives occurred in 12 expenditure areas. Gender equality ambitions could be found in 25 out of the 27 expenditure areas. An annex, entitled 'Economic Equality between Women and Men', is attached to the budget Bill each year. In the annex the development of the distribution of economic resources between women and men is described and analysed. The analysis follows the development of incomes from work, capital incomes, transfers and taxes to individual disposable income. It shows how gender inequalities are expressed in economic terms, but also how transfers and taxes reduce the gender gap in earnings.

3. Key issues discussed during the seminar

3.1 ESIF Strand

The ESIF is a key source of investment for gender equality, in particular in contexts where support from national budgets is limited. This has been important in progressing targeted actions, including initiatives to support systems change with the development of guidance materials. It is important to take a holistic approach in intervening on any particular issue. There is, further, a need to move from discrete specific actions to engage with gender equality at a more structural level.

There is some concern at the narrow scope of ESIF objectives, and the danger of a singular emphasis on the labour market. The focus on social inclusion can, however, broaden the range of gender equality initiative. The Social Europe objective in the next cycle would be supportive of this. There is concern at the decreasing allocations available under the ESIF. This will make gender equality projects hard to progress.

There can be a challenge to incentivise take-up of specific gender equality projects. Possible responses include: having a gender equality label for project promoters, or making this funding a basis for access to other sources of project funding.

The working context for NGOs working on gender equality is characterised by uncertainty, often for political reasons where gender equality is not recognised as an important topic. ESIF funding has an important contribution to make in this context. The administrative burden of project procedures presents a barrier for NGOs, in particular small NGOs. This can unhelpfully favour those who look good on paper and are skilled in form-filling. Simplified procedures would be valuable.

The dual nature of gender mainstreaming must be pursued. There is a challenge to implement gender mainstreaming in all programme areas, beyond specific actions.

Access to expertise on gender equality, gender mainstreaming and gender budgeting is a challenge. The technical assistance budget can usefully be invested in building this gender equality expertise. Managing authorities can lack understanding and expertise in these areas. Attention should also focus on the commitment and expertise of those who evaluate projects for implementation authorities. The provision of training and guidance materials is valuable. EIGE have usefully developed an online toolkit to apply gender budgeting as a gender mainstreaming tool in EU Funds processes. The toolkit will be published later this year. There is a need to network those responsible for gender mainstreaming across the EU and create opportunities for mutual support and exchange of good practice.

The approach of the managing authority could reflect a partnership principle in engaging NGO expertise. In this, it is necessary to address any lack of knowledge of the ESIF and their governing regulations among NGOs and gender equality experts. NGOs could also be involved in reflection on and learning from the current ESIF cycle and the manner in which gender equality has been progressed at Member State level.

A strategic focus for gender equality in the ESIF would be helpful. The Commission could usefully articulate goals for gender mainstreaming in the ESIF. The forthcoming gender equality strategy could be used in this regard, though it was acknowledged that political objectives in this area are hard to define for whole of EU.

The final ESIF Regulation is not published yet. The current version includes provision for gender equality as a horizontal provision across all ESIFs. This needs to be communicated to national authorities. The regulation also provides for 'enabling conditions' setting out requirements in relation to implementation of the Charter of Fundamental Rights for all objectives, and a national strategic policy framework for gender equality for Social Europe objectives. Guidance is needed on responding effectively to these enabling conditions, particularly in relation to the Charter.

3.2 National Budget Strand

A significant number of Member States have engaged with gender budgeting, some in an institutionalised manner, some on a pilot basis, and others in exploratory discussions. A range of definitions and methodologies are evident. Gender budgeting is not about spending money on women but spending money more efficiently for gender equality. Gender budgeting implies reshaping Government investments. The Council of Europe definition was referenced as useful: "*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*".⁴

Gender analysis is central to gender budgeting. There is a challenge to link this analysis with agreed objectives. Having a national policy strategy and action plan for gender equality in place is key in this regard. Such a national policy framework for gender equality identifies what needs to be focused on, sets out policy objectives to be pursued, and enables a forward-looking perspective.

A pilot approach or a gradual rolling-out approach to gender budgeting has been useful to build learning. Those policy areas that impact on most people provide useful starting points for such an approach. These include policy areas such as education, healthcare, and social welfare alongside the labour market. Monitoring and evaluation are key to this type of approach, if it is to deepen institutionalisation of gender budgeting. Evaluation needs to assess if the complexity of gender equality has been missed in the process.

The Ministry of Finance is the key actor in gender budgeting. Gender budgeting needs to be institutionalised in the budget process. The Ministry of Finance needs to own the process and to do so in a manner that engages and involves all other relevant Ministries. Key staff, including gender equality experts from the Ministries need to be involved in a collaborative process. External actors can contribute. NGOs can be a source of expertise and guidance. They can be a valuable external source of demand

⁴ [Gender budgeting](#), Final report of the Group of specialists on gender budgeting (EG-S-GB), Directorate General of Human Rights, Council of Europe, Strasbourg, 2005.

for gender budgeting and can play a useful monitoring role in relation to its implementation.

There is a challenge to keep a focus on the financial resources of the budget. Ex-ante evaluation can track resource allocations for gender equality. Ex-post evaluation is needed to track real expenditure, but this is rare and has been difficult to implement. Monitoring and evaluation are important for gender budgeting to assess the performance of each Ministry in this regard. Gender budgeting has to bring gender mainstreaming beyond the policy domain into government expenditure and revenue.

The type of budget can influence gender budgeting, in particular if it is line or performance budgeting. Performance budgeting, with its focus on output and outcomes, has offered opportunities to progress gender budgeting. There is a danger that the indicators of impact do not grasp the complexity of gender equality and end up stimulating a prioritisation of what is measurable over what is hard to measure.

Gender budgeting can degenerate into a formalistic or 'box-ticking' exercise. It does involve specific and technical steps, but needs to be a living process. This should be kept under review. A short memo attached to the ex-ante process or a gender comment attached to any categorisation process has been helpful.

Gender budgeting demands expertise. Internal expertise needs to be reinforced. Training is important but it can be hard to attract managers. This could be addressed by being included in management assessment systems. External sources of expertise, including equality bodies and NGOs, can be engaged.

Gender budgeting can find synergies in multi-ground approaches and in linking with environmental or sustainable development budgeting. However, care is needed not to lose the gender perspective.

Public visibility is important for gender budgeting. It informs and builds citizen expectations, which in turn influence political take-up. Political commitment is vital and is evident in many jurisdictions, but is increasingly under pressure in others. The arguments for gender budgeting can be both economic or social justice based. The economic argument mobilises the evidence for investment in gender equality. The social justice argument focuses on rights and underpins the positive impact on the citizen and society.

Political commitment is reinforced where there is an EU wide concern for gender mainstreaming and gender budgeting. This is evident in the 10 December 2019 EPSCO Council Conclusions that called on the European Commission and the Member States to: *“Ensure the effective and systematic implementation and continuity of gender mainstreaming in all policy areas by strengthening the practical tools of mainstreaming, including through the introduction of gender-specific targets*

and indicators, gender impact assessment of legislative and policy measures, and gender budgeting.”⁵

4. Conclusions and recommendations

4.1 Conclusions

The ESIFs play a central role in enabling action for gender equality in many Member States. The regulations governing the ESIFs and their specification of gender equality as a horizontal principle is vital in this regard. Targeted initiatives to progress gender equality have been valuable. However, it is important to take a holistic approach to issues, and to sustain the dual approach to promoting gender equality, combining gender mainstreaming with specific measures to address gender equality challenges.

A systemic approach emerges in the practice of Member States. This involves institutional structures to give leadership on, provide support to, and monitor progress on gender equality in the ESIFs. It includes management systems that provide for a focus on gender equality in the ESIFs. It encompasses specific procedures that include obligations on stakeholders and monitoring implementation of such obligations. The Technical Assistance budget is important in enabling this approach.

There is evidence of gender budgeting initiatives in a growing number of Member States. These encompass different budget approaches: both line budget approach and performance budgeting. A gradual approach to developing gender budgeting is evident, with pilot initiatives or a rolling out of the approach across Ministries and budget lines over time.

A range of approaches are evident in this. It is important that it encompasses both the expenditure and revenue elements of the budget. A capacity to assess outcomes and to track actual expenditure needs further attention, possibly through ex-post evaluation.

Expertise in gender mainstreaming and gender budgeting is key and is limited. There is an imperative for internal action to build capacity and commitment among key staff and to ensure they avail of capacity building opportunities. External support, from NGOs, equality bodies, and academics, and an openness to engage in a partnership approach with such external expertise is important.

The profiling of gender mainstreaming and gender budgeting initiatives and their outcomes is important to inform popular debate, which in turn can shape political commitment. Political commitment is key making progress on gender mainstreaming and gender budgeting. This is a challenge in a context of growing backlash to gender equality, and there is a need for innovative initiatives to contest this backlash.

⁵ [Gender-Equal Economies in the EU: The Way Forward – draft Council Conclusions](#), Council of the European Union, Brussels 22 November 2019.

4.2 Recommendations

EU leadership for gender equality, gender mainstreaming, and gender budgeting needs to be sustained and articulated. This should be pursued in finalising the ESIF regulations, and following up the EPSCO Council Conclusions of 10 December 2019.

Transnational networks on gender equality in the ESIFs, gender mainstreaming, and gender budgeting need to be convened, sustained, and supported. These should enable peer support, peer stimulus, and sharing of good practices among Member States. They could usefully be composed of Member State officials alongside independent experts.

Existing networks on gender equality convened by the European Commission at European level should be encouraged to focus on these themes of implementing gender mainstreaming and gender budgeting.

Given the apparent misunderstanding among public officials as to the inclusion of a Horizontal Principle of gender equality in the next ESIF programming period, the European Commission should communicate the new regulations with some intensity.

Particular support should be developed for Member States in implementing the new regulations, including meeting the enabling conditions required, to a high standard.

Civil society organisations working on gender equality at Member State level should have access to specific support from the European level so that they can make their contribution to gender mainstreaming and gender budgeting in a sustained and sufficient manner.

Communication initiatives should be implemented at European and Member State levels on gender mainstreaming and gender budgeting and the outcomes from these.

Particular communication strategies and initiatives should be implemented to respond to contexts of backlash to gender equality.