

# Gender Budgeting

## Steps to integrate a gender perspective in monitoring and evaluation processes

### Evaluation options 1-3

The evaluation should assess the programme's achievement of all specific gender objectives set out in the planning document, financial plan or other programme documents. To do so, it should use the gender indicators defined by the programme.

If no specific gender objectives are defined, general evaluation criteria should be used, as outlined in Article 39 of the Common Provisions Regulation: effectiveness, efficiency, relevance, coherence and EU added value. The questions below can be used as a guide.

#### Relevance

- Has the programme effectively contributed to creating favourable conditions for advancing gender equality?
- Did the programme respond to the practical and strategic needs of both women and men?
- Did it contribute to national, sub-national and EU policy commitments and mandates on gender equality?
- Was the programme's treatment of gender equality issues consistent and coherent throughout the implementation phase?
- Were adjustments made to respond to external factors (e.g. economic crisis, new government) that influenced gender relations?
- Was the programme informed by relevant disaggregated data?
- Was it informed by consultations with target groups and other relevant institutional stakeholders?

#### Efficiency

- Did the programme efficiently use resources to achieve gender equality results that

- Did the programme efficiently use resources to achieve gender equality results that benefitted both women and men?
- Did the programme's monitoring, reporting and evaluation mechanisms ensure that gender criteria were included and that evidence on them was provided?
- Have reporting mechanisms been consistently used?
- Can links between resource allocations and outcomes be identified?
- Where resource allocations resulted in positive or negative outcomes for women or men, did this information inform corrective or 'next stage' action?

## Effectiveness

- Has the programme achieved its planned results/outcomes?
- Have the programme's identifiable outcomes and results advanced gender equality and addressed local/sub-national gender gaps?
- Have there been demonstrable benefits for target groups? Are there any differences for women and men in the outcomes secured?
- Were indicators and data on individuals disaggregated by sex to plan, implement and monitor the programme?
- Have stakeholders (organisations, institutions, indirect target groups) benefitted from the programme interventions in terms of institutional capacity building on gender mainstreaming and the development of gender competence among their staff?

## Coherence

- How have EU Funds' finances been combined to address gender gaps and advance gender equality? For example, how have combined funds been used to improve the provision of infrastructure, address work-life balance, develop the local skills base, boost women's labour market participation, or increase diversity in SME leadership and in other industrial and occupational sectors?
- How have common gender equality objectives been articulated across EU Funds, and how have these objectives been jointly monitored and reported?

## EU added value

- How does the programme reflect the EU's objectives on advancing gender equality?
- Has the programme resulted in added value in terms of promoting gender equality

compared with advances otherwise pursued by Member States? For example, has it led to advances as a result of different factors, such as coordination gains, legal certainty, greater effectiveness or complementarities?

## Evaluation option 4

A specific gender budgeting evaluation<sup>[1]</sup> can be based on the following framework on four aspects of public finance<sup>[2]</sup>. The evaluation may focus on one of these aspects, or address all four. It may evaluate the entire programme budget, a selected area or a specific project.

### 1. Assess the programme for one or several of these four public finance aspects

- **Expenditures.** What is financed? Who is the beneficiary? What gender gaps are being targeted? How does expenditure reach both women and men in accordance with their needs? (For example, who is participating in which labour market programmes? etc.);
- **Income.** Who is paying tax, value added tax and/or fees? Who has to pay for certain services from their own pocket?
- **Macro-economic effects.** What effects has the programme had on the distribution of paid and unpaid work between women and men? What impacts has it had on local or sub-national economic growth and sustainability?
- **Decision-making processes.** How have women and men been represented in the programme's decision-making? For example, how has basic information been disseminated and made appropriate for a variety of stakeholders?

Assessing these issues can answer overarching questions such as the following.

- Have resources in the programme budget reached both women and men?
- Have women and men been able to access services that meet their needs?
- Has the programme been transformative? For example, has it addressed underlying norms and values that perpetuate gender inequalities?

### 2. Analyse resource allocations within the programme's core activity in relation to numbers, needs and preferences

Taking into account the sex-disaggregated data gathered by the programme – and, if possible, adding disaggregated data on other characteristics such as age, economic status, race, ethnicity, disability, time use, and the use of public spaces, facilities and resources – select a budget or activity to analyse. As part of your analysis, you can:

- establish the total budget implemented;
- ask 'Who was reached?', identifying the groups targeted and specific data you have on these groups;
- use data collected, existing studies, research and citizen inquiries to determine whether or not resources were used to meet the needs and preferences of the target group;
- calculate resource allocations from a gender perspective, for example, calculate the cost per group of women and per group of men separately and calculate the average cost per woman and per man;
- draw comparisons and ask 'What would the impact have been on the programme's total budget if women and men had received the same amount of support?'

### **3. Assess to what extent alternative or complementary resources and activities were needed**

Beyond the programme's resources, assess the extent to which alternative or complementary resources and activities were needed. These could include:

- individuals' time or unpaid or voluntary work,
- private funding for fees or other costs,
- other public funding for premises, transport and other activities,
- alternative private sector products and services.

It is important to ask:

- What infrastructure investment accompanied the programme activities?
- Who is using these resources? (Disaggregate the data/analysis between women and men and by other relevant characteristics.)

### **4. Gender assessment**

- Analyse the results of the level 2 and 3 mapping. Are there differences in how resources were allocated (used) by women and men?
- What norms and values exist? Are these norms and values gender specific?
- Are women and men treated differently in the programme? Are the activities dominated by women accorded a higher or lower value than those dominated by men?

## 5. Other aspects of gender budgeting evaluations

**What is an investment?** Consider how investments in physical infrastructure have gendered dimensions: for instance, investments in the services and facilities that women and men access; or investments that can support work-life balance, ICT expansion and digital inclusion, such as childcare, social and elder care, accessible transport and digital home care support. Expanding the physical infrastructure of care facilities – such as nurseries and intergenerational social care facilities – can widen local labour markets and the tax base by generating new, sustainable jobs with significant returns on investment. Investments in the local care labour force and related skills are an example of investments addressing gendered occupational segregation; they mean investing in occupations wherein women are over-represented (and undervalued). It is also important to assess if ICT and digital infrastructure expansion efforts are addressing women's under-representation in higher paid, technical occupations.

**Are the project management and steering documents gender specific?** It is important to ask the following questions.

- Do these documents include gender objectives and specific directives related to EU Funds' regulations concerning gender equality?
- Do they present sex-disaggregated data? Do they use gender-sensitive vocabulary?
- Are women and men equally represented in the programme's administration and monitoring committees?

**Is the programme transformative?** Consider whether or not the programme's resource allocations were guided by objectives to advance gender equality. Gender budgeting is an approach for transforming programme analysis, design and outcomes from a public finance perspective. This requires thinking more holistically about the gendered dimensions of infrastructure, skills and employment development, while challenging gender stereotypes and restrictive gender relations. For example, when evaluating a labour programme, assess whether or not the programme design included components to increase women's access to paid work. Alongside training to hone women's skills, key components could include financing for childcare, improving time use with integrated transport and service availability, and technological innovations to support digital communications or flexible working arrangements.

## Austria: gender in EU Funds' evaluations

In line with Austria's PA, monitoring committees promoted evaluations that integrate a gender perspective. For instance, the evaluation of the ERDF OP includes a distinct evaluation of the EU's horizontal principles, including gender mainstreaming activities in all the programme's individual priority axes. The evaluation actively involves relevant stakeholders by including them in steering groups and workshops.

To monitor and evaluate the ESF, two separate focus groups were established early on: one on gender mainstreaming and another on gender equality. These monitor progress on closing identified inequalities between women and men through ESF-financed measures. External evaluations of ESF activities include an assessment of the EU's horizontal principles, with a focus on non-discrimination and equal opportunities for women and men.

The EAFRD's monitoring committee is marked by the balanced representation of women and men, who include representatives of relevant social partners. Three evaluations related to gender equality were designed for the EAFRD's 2014-2020 financing period:

- a gender index on women's and men's employment and living conditions at the sub-national level;
- an evaluation of equal opportunities in LEADER;
- an overall evaluation on gender equality, which will comprehensively evaluate EAFRD programmes' support for gender equality.

---

## Footnotes

[1] Based on Osika, I., & Klerby, A. (n.d.), Gender Budgeting – en checklista. Available at: <https://www.jamstall.nu/wp-content/uploads/2014/02/Gender-Budgeting-en-checklista.pdf>

[2] Elson, D. (2006), Budgeting for Women's Rights: Monitoring government budgets for compliance with CEDAW, Unifem, New York. Available at: <http://gender-financing.unwomen.org/en/resources/b/u/d/budgeting-for-womens-rights-monitoring-government-budgets-for-compliance-with-cedaw>

---