



Gender Budgeting – Integration of a gender perspective in the budgetary process

Part report: country reports

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Nordic co-operation on gender equality

The main goal adopted for Nordic co-operation on gender equality is to promote the further development of a united Nordic approach to the issue and a common Nordic platform, within the framework of broader European and international co-operation. Co-operation measures must make a contribution to the programmes implemented at national level in each of the five Nordic countries, adding to their impact and enhancing their results. Gender equality aspects must be implemented in all areas of society and in the areas covered by the Nordic Council of Ministers' own programmes and projects.

Nordic co-operation

Nordic co-operation, one of the oldest and most wide-ranging regional partnerships in the world, involves Denmark, Finland, Iceland, Norway, Sweden, the Faroe Islands, Greenland and Åland. Co-operation reinforces the sense of Nordic community while respecting national differences and similarities, makes it possible to uphold Nordic interests in the world at large and promotes positive relations between neighbouring peoples.

Co-operation was formalised in 1952 when *the Nordic Council* was set up as a forum for parliamentarians and governments. The Helsinki Treaty of 1962 has formed the framework for Nordic partnership ever since. The *Nordic Council of Ministers* was set up in 1971 as the formal forum for co-operation between the governments of the Nordic countries and the political leadership of the autonomous areas, i.e. the Faroe Islands, Greenland and Åland.

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Preface

This is the final report from the project “Gender Budgeting 2004–2006”, in which the five Nordic governments included in this project report their work. These countries have undertaken both pilot projects and other development work during the project period. The report also includes a summary of the gender analysis and gender impact assessment methods developed and used in the Nordic countries.

The main conclusions and experiences are summarised in the report “Now, It’s About the Money”, which is distributed in the Nordic Council of Ministers ANP series.

A long term goal of the Nordic Council of Ministers is to contribute to the Nordic countries, in line with their own politics, integrates of a gender perspective in the budgetary process and the state budget, as well as make the gender perspective visible in the development of the welfare state.

1. Denmark

1.1 Introduction

Gender equality uses a two-pronged approach in Denmark: First, special initiatives are launched to promote gender equality in areas meant, for instance, to get more women into management and more men into the care sector. Second, work is carried out to make gender equality an integral part of efforts and initiatives in other policy areas. The latter is the so-called gender mainstreaming strategy, aimed at ensuring that both genders' interests and needs are being considered in all areas and at all levels.

Each year, the guidelines for Danish gender equality policy are presented to the Danish Parliament in the Minister for Gender Equality's report on the past year and perspective and action plans for the coming year. Hence, the Danish gender equality policy priorities change from year to year, although many activities span several years. In 2006, the Government will focus on the general priorities:

- Gender equality as a global competitive parameter
- A new view of gender roles and a fresh approach to gender equality work
- Gender equality counteracts violence and abuse
- Diversity is golden

The gender mainstreaming work, of which this project forms part, runs parallel to and closely correlates with general priority work. This memo describes the organisation of gender mainstreaming work in Denmark.

The Danish project on gender equality evaluations of resource allocation

Government budgets reflect political expenditure and fiscal policy decisions in a given year. Hence, the budgets reflect the impact of this year's and previous years' political decisions on government finances. Assessing parts of the budget from a gender equality perspective helps identify how financial resources are distributed between men and women, and any unintentional equality-related consequences are assessed.

The Danish Finance Act differs from government budgets in several of the other Nordic countries in that the Finance Act includes neither specific subject appendixes nor general descriptions of economic policy. Consequently, the Finance Act is not the natural place to report gender

equality assessments. Gender equality assessments can be made in budget analyses and in connection with legislative work.

The Danish project is based on a single budget item that was gender equality evaluated.

Compared with other Nordic projects, the Danish project has been conducted at micro level. In cooperation between the Ministry of Finance, the Department of Gender Equality and the Ministry of Social Affairs, Denmark chose to gender equality evaluate the so-called rate adjustment pool funds¹ distributed to older people from 2000 to 2004.

The distribution of rate adjustment pool funds to older people is an area where some specific services and recipients can be studied, making such study a suitable illustration of why resource allocation is evaluated in terms of gender equality. Furthermore, prior to the project start, the old-age care sector was assumed to be an area with possible unintentional imbalances to men's disadvantage.

The gender equality evaluation also forms the basis for developing a toolbox for budget staff in central administration. However, the tools are general and can be used by budget staff and other employees in other public administrations, including local authority staff.

The toolbox contains a checklist with an FAQ for gender equality evaluations of resource allocation, i.e. a number of typical problems that may arise in connection with a gender equality evaluation of resource allocation, as well as proposals for solving such problems.

A number of practical examples also illustrate the problems.

The gender equality evaluation of rate adjustment pool funds for older people showed that men were generally underrepresented in the initiatives implemented. Social and sports activities were areas particularly showing a significant underrepresentation of older men. The average distribution among participants in the activities turned out to be 75% women and 25% men, compared with a distribution in the target group (people aged 65+) of 60% women and 40% men.

The work of gender equality evaluating the rate adjustment pool funds gave the ministries insight into the obstacles possibly connected with the work of gender equality evaluating resource allocation. Obtaining gender-segregated statistics for the recipient group and for the results proved particularly difficult. For example, no gender-segregated statistics of home-help recipients are available in Denmark, which makes it difficult to ascertain whether the target group for activities aimed at home-help recipients is gender distributed in line with the general distribution among home-help recipients.

Data limitations in a number of the projects have made conducting a gender equality evaluation harder. The lack of gender-segregated data on

¹ The rate adjustment pool is a pool used for measures in the social, health and labour market areas to improve conditions for transfer payment recipients, as well as for preventive measures, etc. aimed at disadvantaged groups. Distribution of the rate adjustment pool funds is made in the Finance Act.

the target group renders evaluations looser, because they have to be made on the basis of approximate calculations, including average figures for the target group.

1.2 Background

The inter-ministerial gender mainstreaming project started in March 2001. The overall responsibility for the inter-disciplinary gender mainstreaming project is vested in an inter-ministerial steering committee, whose members are executives from all ministries. Thomas Børner, the Minister for Gender Equality's Permanent Secretary, chairs the group. The Minister for Gender Equality's department functions as a secretariat and offers expert assistance to the project.

The gender mainstreaming project is organised around three key players with differing responsibilities:

The steering committee.

The steering committee has overall responsibility for the gender mainstreaming project, including for implementing the overall gender mainstreaming strategy in central government organisations. In addition, the committee is charged with coordinating the gender mainstreaming work among individual ministries and ensuring that experience is exchanged across ministries.

The network.

The network consists of a contact person from each ministry and of other staff members working with gender mainstreaming. The contact persons act as links between the steering committee and the Department of Gender Equality. The network is a forum for exchanging experience and knowledge with colleagues across ministries. The members of the network, and particularly the contact persons, are ambassadors of gender mainstreaming work in that they must help drive the work forward and communicate results of the gender mainstreaming work internally among colleagues in the ministries, on the Internet, etc.

Department of Gender Equality

The Department of Gender Equality functions as a secretariat and offers expert assistance to the gender mainstreaming project. Hence, the Ministry of Gender Equality functions as a secretariat for the steering committee, working groups, contact persons and the network. Furthermore, the Department of Gender Equality arranges training, acts as a sounding board for project ideas, gives presentations in the ministries, prepares newsletters, helps formulate project descriptions, builds bridges between ministries, etc.

The purpose of this organisation is to ensure correct management participation in the *steering committee*, to build up network capacity and competence in the *network* and among contact persons, and to underpin the partnership between the portfolio ministries and the professional expertise in gender and gender equality in the *Department of Gender Equality*.

The steering committee holds responsibility for the overall gender mainstreaming project. The steering committee is responsible for the scope and breadth of the project and can suggest activities.

The overall objectives of the gender mainstreaming project are to ensure:

- that gender and equality perspectives are naturally included and integrated into central elements of ministerial core tasks, and
- that, in their work, ministries are able to perceive society's gender equality challenges in the context of their own policy areas.

To achieve these objectives, the following initiatives must be taken:

- Methodologies and tools must be developed for gender mainstreaming the core tasks and spheres handled by the ministries, their agencies and units, e.g. in relation to legislation, guidelines, campaigns, budget evaluations, data and analysis work, knowledge generation, etc.
- These tools and methodologies must be disseminated and made available to other parts of the organisation.²

The interdisciplinary gender mainstreaming project has developed four tools, published on the website www.lige.dk. Tools used for purposes other than gender equality evaluations of resource allocation include a tool for the work on gender-segregated data and statistics, a tool for campaigns and information tasks and a tool for gender equality assessments of bills. The tool for gender equality evaluating resource allocation was the fourth and, so far, last tool developed.

In its action plan for gender mainstreaming 2002–2006, the steering committee for the inter-ministerial gender mainstreaming project decided to set up a working group on gender equality evaluations of resource allocation. This working group was tasked with gender equality evaluating the rate adjustment pool funds distributed to older people and with developing the tool for gender equality evaluation of resource allocation.

Gender equality evaluations of resource allocation were also a key action area for the Nordic Council of Ministers' gender equality cooperation. The council set up a working group consisting of representatives from the Danish Ministry of Finance and the Department for Gender

² From "Action plan for the inter-ministerial gender mainstreaming project 2002-2006".

Equality, respectively. To avoid double work, the same representatives participated in the Danish working group, which also included a representative from the Ministry of Social Affairs, a representative from the Ministry of Cultural Affairs, an expert in old-age care and an expert economist. Vibeke Abel, Deputy Permanent Secretary, chaired the working group. The working group concluded its work by presenting the analysis and tool in autumn 2005.

1.3 Legislation and objectives

The Danish Act on Gender Equality provides as follows on public authorities' obligations:

“Obligations of public authorities

Public authorities shall within their respective areas of responsibility seek to promote gender equality and incorporate gender equality in all planning and administration.”

Legislation is a rather clear requirement that all public authorities must work for gender equality. So they can fulfil this obligation, ongoing, comprehensive work is being done to create new tools and methods for gender equality work.

One of the objectives for 2006 set out in the action plan for the interdisciplinary gender mainstreaming project is that all ministries must gender mainstream all or part of their budgets.

1.4 Description of Denmark's budget process

In Denmark, the Finance Act is central government's budget, laying down the size and distribution of total expenditure. The act is adopted by the Danish Parliament, which has the authority to make appropriations and controls their use. According to the Danish constitution, expenditure must not be incurred without prior appropriation nor must tax be levied that has not first been determined by statute.

Under the Danish constitution, the Government must introduce the Finance Bill in Parliament not later than four months prior to the start of a new fiscal year, and Parliament must adopt the Finance Act or an interim appropriation act before the start of the fiscal year on 1 January. Parliament cannot itself introduce a finance bill, but is entitled to adopt amendments to the Government's Finance Bill before adopting the Finance Act.

The Government is responsible for the actual preparation of the Finance Bill, while the Minister for Finance coordinates the budgeting and introduces the Finance Bill in Parliament on behalf of the Government.

During the year, the Ministry of Finance coordinates current budgetary follow-up, which is reported to Parliament in the Ministry of Finance Budgetary Reviews³.

A long preparatory phase in the Ministry of Finance and other ministries precedes the introduction of the Government's Finance Bill.

The overall schedule for the Finance Act process typically looks as follows:

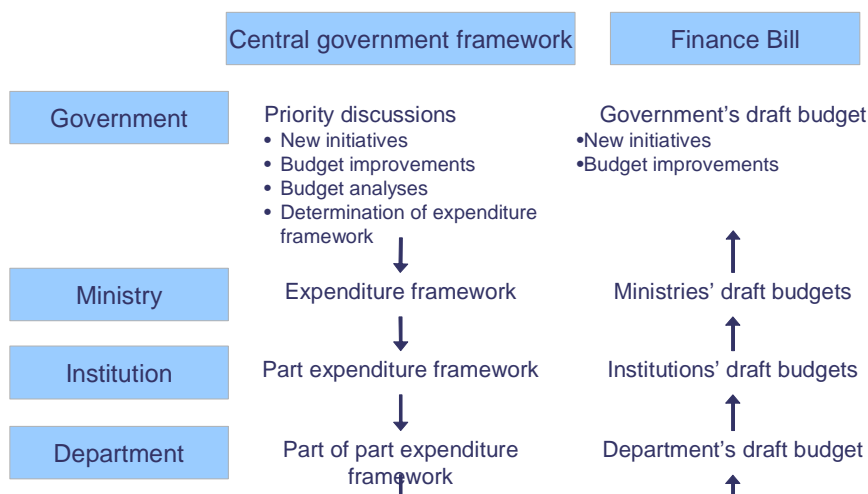
January	The Ministry of Finance prepares priority proposals. Announcement of expenditure framework to ministerial areas
February	The Ministry of Finance calls for contributions to the Finance Bill from the ministries
End-April	The ministries submit contributions to the Finance Bill
May – June	The Ministry of Finance reviews the ministries' contributions to the Finance Bill and discusses details of the Bill, new initiatives, etc. with ministries
August	Final budgeting of the Finance Bill, including revenues based on a new assessment of economic trends
End-August	The Finance Bill is introduced
Early September	First reading by Parliament
Early November	Political agreements on the Finance Bill
Mid-November	The Government introduces amendments containing the consequences of the political agreements on the Finance Bill
End-November	The Government introduces economic cycle dependent amendments, reflecting the impact of an updated assessment of economic trends on the revenues and expenditure set out in the Finance Bill
Mid-December	Third reading and adoption of the Finance Bill by Parliament

The Ministry of Finance starts the Finance Act process by preparing a priority proposal aimed at determining the general principles and financial framework for the public expenditure policy, including, in particular, the Finance Bill. On the basis of the priority proposal, proposals are announced regarding the framework for the Government's total consumption expenditure (the operating framework), for grants and transfer payments (the transfer payment budget and the budgeting framework) in the ministries and for investments (capital budget).

The central government framework system is organised in such a manner that, after having determined the overall framework, the Ministry of Finance announces separate frameworks for individual ministerial policy areas. When the ministries subsequently prepare their contributions to the Finance Bill, they must keep within the allocated framework. To ensure this end, the ministries will often break down the allocated framework into areas, schemes or institutions, which are then requested to adapt activities to the individual financial framework associated with the preparation of their contributions; *see figure 1*.

³ For further information, see www.fm.dk.

Figure 1. From expenditure framework to Finance Bill



In fact, the Finance Bill includes many different types of Finance Act accounts distributed among ministerial policy areas. For example, the 2006 operating grant is almost DKK 7.1bn for the police and the prosecution and DKK 7m for the Danish Hunting and Forestry Museum. There are thus vast differences in the scope of individual Finance Bill accounts. Moreover, the Finance Act includes expenditure budgets for various transfer payments, and the Finance Act also implements the rate adjustment pool, which is used for social, health and labour market measures to improve conditions for transfer payment recipients and for preventive measures, etc. aimed at disadvantaged groups.

Rate adjustment pool

The rate adjustment pool has existed since the early 1990s. A pool amount is transferred to the rate adjustment pool according to specified criteria for trends in annual wages and salaries. The first funds were transferred to the rate adjustment pool in the 1993 fiscal year.

According to the legislative basis, the rate adjustment pool must be used for social, health and labour market measures aimed at improving conditions for transfer payment recipients and disadvantaged groups. The rate adjustment pool is negotiated broadly in Parliament, all parties except the Red-Green Alliance participating in the rate adjustment pool compromise. The parties to the compromise agree that the rate adjustment pool funds can be used for a wide range of measures benefiting transfer payment recipients and disadvantaged groups, including preventive measures. This means that also groups not receiving transfer payments

but at risk of becoming income support recipients are included in the scheme target group.

The actual use of the pool amount is laid down in the Finance Act. The rate adjustment pool initiatives usually cover a limited period of typically three or four years, after which time the grants end. However, the initiatives may be extended in a new rate adjustment pool compromise, and initiatives may be decided on that create a permanent drain on the pool funds, such as the anticipatory pension reform.

1.5 Older people and ageing policy

Danish ageing policy

The general objective of ageing policy is to improve the individual's possibilities of managing on his or her own and to ease his or her everyday existence, in other words, to improve older people's quality of life. The objective is for as few older people as possible to need assistance, and – if so – for this to happen as late in life as possible.

Ageing policy and gender

Old-age legislation is mainly framework legislation, where it is up to local authorities to translate individual provisions into practice. This allows local authorities to take into account local demographic, commercial or other matters when planning old-age care. For this reason, gender has not been explicitly incorporated in key old-age policy initiatives.

Facts about older people

The group aged 65+ encompasses almost 806,000 persons, of which a little more than 42% are men and almost 58% are women; *see table 1*.

Table 1. The population's age and gender composition, 2004.

	Number of men	Number of women	Total	Proportion men, %	Proportion women, %
65–69	113,201	122,548	235,749	48.0	52.0
70–74	87,021	104,234	191,255	45.5	54.5
75–79	68,384	92,177	160,561	42.6	57.4
80–84	44,242	74,659	118,901	37.2	62.8
85–89	20,749	44,760	65,509	31.7	68.3
90–94	7,025	20,411	27,436	25.6	74.4
95–99	1,140	4,785	5,925	19.2	80.8
100–104	86	491	577	14.9	85.1
105–109	4	13	17	23.5	76.5
110+	0	0	0	-	-
Total	341,852	464,078	805,930	42.4	57.6

Source: Statistics Denmark.

Women are clearly overrepresented in the old-age group, and the composition of the group becomes increasingly imbalanced with age.

In 2004, just over 173,000 persons received permanent home help, of which almost 107,000 persons, corresponding to about 60% of the recipients, were more than 80 years old.

Gender equality evaluation

The analysis framework for this project was developed on the basis of a model prepared by Professor Diane Elson from the University of Essex. Elson has established an analysis framework with four key levels: Inputs, activities, outputs and impacts. The analysis framework was then adapted to this specific project on the distribution of rate adjustment pool funds for older people.

It should be noted that a retrospective, general gender equality evaluation was made in the analysis, based on the relatively limited information available. The evaluation of each individual project focuses on how gender equality evaluations can be further improved and amplified by incorporating a gender aspect in individual projects.

Model for analysing gender equality evaluation of the distribution of rate adjustment pool funds for older people in Denmark:

Inputs

- How much money has been allocated?
 - Who is the target group in the project objective?
- How many people, broken down by gender, have participated in the project?
- Does this correspond to the target group objective? Age group?

Activities

- What activities have received money?
- How is the activity planned and described?

Outputs

- What actual consequences/results has the activity had? Are the results as expected? In relation to the distribution of women and men?
- Did the distribution of the funds for the relevant projects have the desired impact? In relation to the objectives for the individual project? In relation to the objectives for the rate adjustment pool funds? In relation to the objectives for ageing policy? In relation to the objectives for the gender equality policy on gender mainstreaming?

Projects

Specifically, 23 projects that have received rate adjustment pool funds – and whose target group was older people – were selected. The 23 selected projects received a total of almost DKK 95m from 2000 to 2004. Of this amount, just over one third of the grants concerned sports projects and about one third concerned research and development projects.

Almost half the projects, measured in terms of number as well as funds granted, consisted of activities relating to framework conditions in the old-age care sector, including supplementary training of staff, development of quality standards and research projects. Because these projects are general in nature, a gender equality evaluation of the actual distribution of funds for older people could only be made to a very limited extent, the funds not having been granted directly to older people.

The target group of projects where assessing a gender distribution was possible comprised just over 40% older men and almost 60% older women. Thus, the total target group deviated only slightly from the total population of people aged 65+; *see table 1 above*.

Results of the gender equality evaluation

Most of the projects did not incorporate a gender perspective. However, this was not surprising, since the analysis was retrospective and since, when the projects were planned, they were not required to include a gender perspective.

Moreover, gender-segregated data for the project participants did not exist, and, in particular, there was no gender-segregated data for the results.

One exception was the project “Preventive home visits to older people – how are they best performed?”, a research project examining the effect on mobility and mortality of preventive home visits to older people.

The project incorporated a gender perspective, the effects on both men and women being examined. The results are very interesting and emphasise the potential impact that an equality evaluation can have, as the analysis showed that preventive home visits have no effect on older men’s mobility and mortality, whereas they increase older women’s mobility and reduce their mortality.

Another interesting result of the analysis was the participation in those projects where gender-segregated data was available. The sports projects showed that women were overrepresented among the participants.

Some of the sports projects have examined the recipient group in depth and asked participants about their self-perceived health, type of home and how they had heard about the project.

The answers to these questions were also gender-segregated and showed, among other things, that older men perceive themselves to have

better physical health than older women do, although older men generally have poorer health and die earlier than older women.

There were also gender-related differences regarding the way older people got information about the exercise projects. More older men, for instance, read about the projects in the local paper, while more older women learned about them from other sources such as volunteer visitors and day centres.

The results from the exercise projects generally showed that older people feel better physically after having participated in the projects, but the results were not broken down by gender. Hence, whether participation in the projects had greater impact on one gender or the other was impossible to determine.

1.6 Toolbox

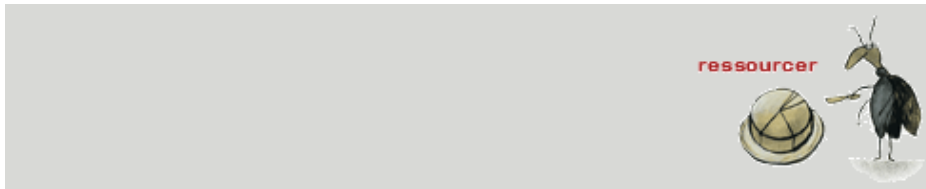
The analysis was only the first part of the Danish project on gender equality evaluation of resource allocation. The analysis results led to the development of yet another tool to be added to the overall gender mainstreaming toolbox.

Since the gender equality evaluation was retrospective, its strong point was that it examined any shortcomings that might exist in a gender equality evaluation. These results were incorporated in the development of the toolbox, so that similar problems could be avoided in future.

The structure is the same as for the other three tools developed under the inter-ministerial gender mainstreaming project: Data, legislation and campaigns. The structure follows a kind of FAQ⁴, where a typical question is first asked, then a solution to the problem is proposed, and finally the problem is illustrated with an example. For instance:

⁴ FAQ: Frequently Asked Questions.

Figure 2: Example from the website for the tool for gender equality evaluations of resource allocation.



▼ tjekliste

check: What is the objective and what does the objective mean for the target group?

? gode råd

Knowing the objective of the activity from the very beginning is important. Similarly, one must create an overview of the potential consequences for men, women, girls and boys, the desired target group as well as the nature of the activity.

The kind of activity, in particular, has a major impact on how the gender equality evaluation should be made. Is it a general scheme (e.g. support to music schools) or a specific scheme (support to artists)? It is also important to know whether the project is of limited duration or whether it is a grant scheme/permanent grant.

⬇ eksempel

[Read the example >](#)

The entire checklist can be seen at http://www.lige.dk/main_varkt_ressourcer_forside.asp.

The toolbox has eight sub-phases:

1. **Aim:** Description of why resource allocation is to undergo a gender equality evaluation. Arguments regarding the benefits of making a gender equality evaluation of resource allocation.
2. **Timing:** Explanation of when a gender equality evaluation should be made.
3. **Purpose of the activity:** Description of how the activity's purpose impacts on the way the gender equality evaluation should be made.
4. **Target group:** Explanation of the reservations that should be made regarding the target group.
5. **Type of activity:** Explanation of how the kind of activity impacts on how the gender equality evaluation is made.
6. **Information:** Explanation of what information is needed when gender mainstreaming.
7. **Methodology:** Brief description of the methodology behind gender equality evaluations in the Danish gender mainstreaming project.

8. Data: A thorough description of the importance of data for a gender equality evaluation of resource allocation. This sub-phase also includes a link to the tool for working with gender-segregated data and statistics.

The layout of the toolbox is very user-friendly and accessible.

During the development of the tool, budget staff from various ministries (the Ministry of Social Affairs, the Ministry of Employment and the Ministry of Family and Consumer Affairs) were interviewed. The tool has thus been developed on the basis of experience from the staff directly involved in the work and who will use the tool in future.

1.7 Summary

The project generally generated many interesting results. The most obvious result is the need for gender-segregated data when making a gender equality evaluation of resource allocation. Having gender-segregated statistics for the target group both before and after the project's implementation is important when it comes to checking representation and whether there are different impacts on the two genders.

Some of the projects incorporating a gender perspective showed a clear difference between the projects' impact on men and women. For example, the effect of preventive home visits was positive for women, but almost non-existing for men.

As mentioned above, the need for gender-segregated data was a general theme of the project. Several projects had very little gender-segregated data. This was partly because the analysis was retrospective, for which reason gender-segregated data could not be obtained, the projects already having ended.

This narrowed the number of projects that could be gender equality evaluated in depth, but did not change the conclusion, however, that clear gender-related differences exist in the impact of the various projects aimed at older people.

The Danish project has produced tools meant to help implement gender equality evaluations of resource allocation in the administration. The tools were developed in cooperation between the Ministry of Social Affairs, the Ministry of Finance and the Department of Gender Equality. They were also developed through interviews with budget staff in several portfolio ministries.

Perspective

A major process of implementing gender equality evaluations of resource allocation has been launched. As part of the process, all ministries must

select a budgetary item to be gender equality assessed. The budgetary item selected must be an item where a gender equality assessment is expected to provide new relevant knowledge and is considered to be within the ministry's core areas. The results will be published in early January 2007 at www.lige.dk.

2. Finland

2.1 Introduction

The Government Programme 2003–2007 commits Finland to promote gender mainstreaming in the state administration. The first gender impact assessment of laws was however made already in June 2002. The Government Plan of Action for Gender Equality defines five areas of implementation for gender mainstreaming, the drafting of the budget being one of them. The budget is the declaration of intent of the Government, that is why it is important to examine its gender impacts.

2.2 The Finnish Budget Process

The Finnish budget process is based on chapter 7 of the Finnish Constitution, the Budget Act and Budget Decree as well as the Act on Charge Criteria of the State. Other key instruments in the planning, management and control of government finances are the operating and financial plans, overall spending limits set by the Government for the ministries, annual Budget and supplementary budgets and reporting and auditing of central government finances. Performance guidance and performance budgeting as well as budget steering according to spending limits are used, as well as commercial accounting. The general principle applied is results-based budgeting. Moreover, commercial accounting produces accrual-based returns and expenses statements.

Operating and financial plans help to implement, execute and control the Government's economic and financial policy. The Budget includes estimates for annual revenue and appropriations for annual expenditure as well as the purpose and other budget justifications of appropriations. The Budget consists of the General Strategy and Outlook, summary tables, the Budget Statement and appendices.

The yearly formulation of the budget proposal starts with the Government approval of the spending limits of the ministries. Based on them and on directives issued by the Ministry of Finance, the spending ministries issue their own directions to agencies and departments under their jurisdiction. The ministries formulate a budget for the whole of their administrative branch from the plans submitted by its agencies. The draft budget of each spending ministry is then handed to the Ministry of Finance.

The ministries' draft budgets are processed at the Ministry of Finance who gives a reply to the spending ministries by mid-July. At that point

the budget documents become public and are posted in the Internet. A series of negotiations are held between the Ministry of Finance and each ministry and finally the whole of Government handles the draft budget in mid-August.

The proposal is then submitted to the Parliament for handling at the start of the autumn session. The Finance Committee of the Parliament presents its report on the proposal and then the Budget is approved in the Parliament plenary session in December. Should there be need for any essential changes to the Budget, supplementary budget proposals can be presented in the course of the budget year.

Once the Budget has been approved the ministries confirm a breakdown of budgetary accounts for their administrative branch, which is then used as the basis for budget accounting and monitoring. Government returns and expenses are monitored by commercial accounting. The ministries carry out performance target negotiations with their agencies in order to make concrete the preliminary performance targets outlined in the budget proposal. Once performance agreements have been contracted with the agencies, the ministries must make their performance targets public.

In June of the year following the budget year, the Government submits a report on the final central government accounts setting out the management of central government finances and compliance with the budget. The report contains information on central government finances and the development of performance and social effectiveness of the administration. The Government financial controller's function ensures the trueness and fairness of the data contained in the report. Administrative branches also report on budget execution and performance targets in their reports on operations by administrative branch.

The Parliament supervises national financial administration and the execution of the Budget, appointing a Parliamentary Audit Committee that submits a report each year to the Parliament. An independent National Audit Office (NAO) is in charge of auditing national financial administration and Budget execution.

Senior management in government agencies are responsible for internal control to ensure the legitimacy and effectiveness of financial activities, to safeguard the assets held by agencies and to secure correct and appropriate information on financial activities and agency operations.

The figure representing the budgetary planning can be found on the following website: www.vm.fi/vm/en/04_publications_and_documents/03_documents/tts_process.pdf

2.3 Gender Mainstreaming

The basis for gender mainstreaming is provided by the fundamental rights under the Constitution Act as laid down by the Equality Act. Thus, the general obligation of the public authorities to promote gender equality has been integrated into legislation. Finland uses the definition of the Council of Europe's Group of Specialists according to which gender mainstreaming means "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".

In the Government Programme of Prime Minister Matti Vanhanen (2003–2007) Finland commits itself to implementing gender mainstreaming throughout the state administration. The Government also aims to develop the methods of gender impact assessment and to incorporate the assessment in the drafting of legislation and the state budget.

It is understood in Finland that mainstreaming is an administrative means of promoting gender equality. Mainstreaming develops such ways of administration and action that support the promotion of gender equality as a part of the ministries' and authorities' actions. The ministries and institutions under them make decisions that affect the situation of women and men. One tool used in mainstreaming is gender impact assessment. Decisions that appear gender-neutral may affect men and women differently, strengthening inequality, although such impacts have not been planned. The gender impacts of different measures or proposals are only seldom direct and immediate, such as in regard to quota provisions. Gender impact assessment is carried also out to prevent undesired effects. The purpose of mainstreaming is to make gender-neutral, partly even gender-blind, procedures and cultures into gender-sensitive ones. It improves the equality between women and men in society.

By means of mainstreaming training, civil servants adopt the gender perspective as one of their perspectives in preparing matters. The purpose is to increase the civil servants' awareness of the impact of their decisions on gender equality. Gender equality issues are very different in the administrative sectors of the different ministries, and therefore it is important that specialists in every sector can identify and take into account gender equality issues in their area of expertise. Gender equality does not involve a requirement for uniformity but it is question of ensuring equal opportunities. Difference does not always mean inequality. Mainstreaming does not compensate for gender equality policy or separate equality organisations.

Within state administration, mainstreaming is applied in the following areas:

- 1) gender impact assessment in the drafting of legislation;
- 2) promotion of gender equality in projects, such as preparation of various plans and programmes;
- 3) promotion of gender equality in personnel policy;
- 4) performance guidance of the agencies and institutions in the ministries' administrative sectors;
- 5) drafting of the budget.

2.4 Government Plan of Action for Gender Equality 2004–2007

All the government ministries are committed to mainstreaming in the Government Plan of Action for Gender Equality 2004–2007. A network of contact persons for mainstreaming has been formed in the ministries. In the Government's working group on the Action Plan for Gender Equality the ministries plan together how the mainstreaming is to be realised and share their experiences and good practices. The Ministry of Social Affairs and Health is carrying out mainstreaming pilot projects and the information from those is made use of within the entire state administration. The mainstreaming plan for the state administration encompasses for instance the following measures:

Mainstreaming training and information provision

It is stated in the Government Action Plan for Gender Equality that the realisation of mainstreaming in state administration requires that the civil servants will be sufficiently familiarised with the issue. The ministries have provided training for their civil servants in mainstreaming and gender impact assessment. There is still strong demand for this training.

The gender perspective will be integrated into the ministries' internal training programmes. The objective is to incorporate the gender perspective in these programmes by 2007, starting from the induction stage.

In order to support the mainstreaming, the compilation of statistics by the ministries will be reformed so that data can be produced as comprehensively as possible differentiated by gender. The ministries require that also the agencies and institutions under them differentiate their statistics according to gender always when it is possible and relevant.

Civil servants who carry out mainstreaming in their work need information about the status of women and men and gender equality. The Government has commissioned the establishment of an Internet portal for equality information and women's studies in support of mainstreaming. It is the first data and expert bank focusing on gender equality issues in Finland. In addition, the Gender Equality Barometer (available in English: www.stm.fi), which is produced every three years, provides informa-

tion about people's attitudes, expectations and opinions related to gender equality that serves as background for the equality work.

Gender impact assessment of legislation

The revised instructions for drafting Government bills of 2004 also include gender impact assessment. The aim of the Government is to examine the need for gender impact assessment in the drafting of legislation by 2006. Should there be such a need, gender impact assessment of each bill will be carried out. The Ministry of Social Affairs and Health monitors the gender impact assessment in law drafting.

The ministries have provided training in gender impact assessment for their staff. Despite that, gender impact assessment in the drafting of government bills occurs too seldom. It is important to develop the impact assessment in law drafting in general, and gender impact assessment is involved in this development. The training of civil servants continues so as to achieve the objective.

The Ministry of Social Affairs and Health has produced a handbook for the Government civil servants for use in gender impact assessment. When assessing gender impacts attention must be paid, as necessary, to the impact of each legislation project on women's and men's:

1. economic position;
2. opportunities for parenting and for reconciling work and family life;
3. education and training, and professional development;
4. job opportunities, employment and unemployment, quality of work, professional and career development;
5. realisation of their opportunities for influence and participation in society;
6. health and morbidity and related need for services;
7. security and threat of violence;
8. securing their social inclusion;
9. time use, leisure activities, and need for recreation; and other factors that are relevant to the realisation of gender equality.

Mainstreaming of the ministries' actions

The Government Action Plan for Gender Equality presupposes that the ministries not only mainstream the above-mentioned activities (mainstreaming education, information provision, legislation and budget drafting) but also extend it to other activities, for instance their project work. The ministries see to it that mainstreaming is also integrated into the activities of the agencies and institutions under them. The Ministry of Social Affairs and Health functions as the pilot ministry in this area. Based on the experience thus gained, mainstreaming will be included in the

performance agreements, and possibly also in the instructions for performance agreements. The objective is to incorporate gender equality projects and the mainstreaming perspective in the performance agreements by 2007.

It is essential that the leadership of the ministries highlight the gender perspective in the process of preparing projects and programmes. The gender perspective will be integrated into the total assessment of large nationwide development projects. The aim is thus to explore in the total assessment how gender perspective is taken into account in a project. In new programmes the gender perspective will already be taken into account at the planning stage. The working group monitoring the implementation of the Action Plan for Gender Equality collaborates with the Government's various policy programmes in order to support the mainstreaming of the gender equality perspective in them. The policy programme for civic activity has commissioned a mainstreaming survey and a follow-up study to advance the issue.

In the Ministry of Social Affairs and Health, the Working Group on Equality emphasizes the importance of gender impact assessment in results management.

The municipal and service structure reform that is under preparation takes into account the gender perspective systematically. A tool for regional preparation to facilitate the assessment of gender impacts is being prepared within the reform.

2.5 Gender Impact Assessment of the Budget

Overview of the Project

The Finnish project was to make gender impact assessment of the budget of the Ministry of Social Affairs and Health and to use this survey as a basis for developing gender budgeting in Finland further. The Ministry of Social Affairs and Health launched a pilot project in 2004. The Government Institute for Economic Research carried out a study on the gender impacts of the main expenditure titles of the Ministry of Social Affairs and Health in the Government budget. In the project, the budget of the Ministry's administrative branch was examined and its direct and implied gender effects assessed.

The survey

In promotion of gender equality the Ministry of Social Affairs and Health has a role different from the other Government ministries in Finland. It is responsible, in the same way as all the other sectors, for the mainstreaming of gender equality objectives into its statutory duties in the field of social and health policy. Furthermore, the work of three public equality

authorities is funded within the Ministry's budget framework, namely the Ombudsman for Equality, the Gender Equality Unit, and the Council for Gender Equality. In the pilot project the gender impact assessment is confined to the direct effects of the targeting of, in particular, social income transfers and their funding.

The State budget finances through the main title of the Ministry of Social Affairs and Health only about one fifth of all social protection expenditures. The Ministry is however responsible for the major part of the legislation on social protection expenditures and their financing. That is why the targeting analyses have been made from a broader perspective than that of the actual budget expenditures.

Gender impact assessment and monitoring presuppose a good knowledge basis. Considered from this perspective, there is much to develop in terms of statistics and other information production, such as research and calculation systems, within the Ministry's administrative sector.

The present economic situation of women and men is dealt with in the survey. A description of the principles of the main benefit schemes and analyses of the outputs, i.e. allocation of different benefits, are included. There is a great deal to develop in this sector in the compilation of statistics on inputs and outputs with a view to producing gender-specific basic information. Since the local authorities and joint municipal boards are in practice responsible for service provision, it is important to ponder in the future how the local government could increase its responsibility for mainstreaming the gender equality objectives into its own operations.

The survey deals with the breakdown of social insurance contributions and taxation. In addition, it gives some examples of applications to deepen the analysis of the targeting impacts in regard to the entire income transfer institution, services included.

The report does not provide a simple answer to the question how the gender impact assessment of the Ministry's budget proposal should be conducted. The different sub-areas of the income transfer institution are meant for different social risks, which partly affect differently women and men. Therefore there are differences in the gender relevance of the schemes.

The report provides starting points for identification of the gender and equality relevance in the different duties of the sector so as to enable a more detailed setting of objectives. The Government's annual budget is in its present form a compact document, and so there is not much room for concretizing the gender equality objectives. It may also be impossible to concretize part of the objectives at annual level.

The summary of the survey presents what methods could be introduced in both the process of drafting the budget and the monitoring systems in order to develop gender impact assessment. It is possible to use in the assessment more forums related indirectly to the drafting of the budget than what are involved in the traditional budget process.

Implementation and Consequences

The government provides training on gender mainstreaming and the assessment of gender impacts to officials. After the survey there was a seminar for state and municipal actors that deal with budgets. The seminar was organised by the Ministry of Social Affairs and Health together with the Ministry of Finance, the Council for Gender Equality, The Association of Finnish Local and Regional Authorities and The Government financial controller's function.

The Ministry of Social Affairs and Health continued working from here together with the Ministry of Finance and after the negotiations The Ministry of Finance states in its regulation for the drafting of the budget for 2007 that a summarised review of activities that have gender impacts has to be done by every ministry in the budget text. The actual text in the regulation for the drafting of the budget for 2007 is that a summarised review must be included in the justifications for the main title of expenditure regarding such activity linked with the budget proposal that is significant in terms of its gender impact. The actual gender impact assessment will be done whenever a law is being prepared or a project is being planned.

It was the government's aim that the 2008 budget *be* prepared in accordance with new guidelines that take the gender perspective into account. This has been already done for the year 2007.

Conclusions

The project pushed the gender budgeting forward in Finland. The survey made it easier to see the significance of gender in budgeting. Now the gender perspective is in the guidelines for preparing the budget made by the Ministry of Finance. The next step is to include it in all the documents that report about the budgetary year.

3. Iceland

3.1 Introduction

The aim of the Icelandic government is to establish and maintain equal status and equal opportunities for women and men, and thus promote gender equality in all spheres of the society. All individuals shall have equal opportunities to benefit from their own enterprise and to develop their skills irrespective of gender.

With participation in the Nordic project Iceland has been involved in two fairly separate processes. The first began in 2001, and included experts from the Ministry of Finance and The Centre for Gender Equality. These experts also participated in the Nordic project. In 2004 experts from the State Social Security Institute (SSSI) took part in the project as consultants for the project. The Icelandic group agreed in the preparation phase to focus on the pensions for the disabled/invalids (uföre), as the system had recently undergone a significant legislative change.

3.2 The Icelandic Budget Process

The drafting of the fiscal budget has taken place under a so-called frame method since the early part of the previous decade. In short, this frame method accords a fixed budget sum to each ministry at the onset of the budget drafting cycle. This sum takes account of existing activity, upcoming and foreseen budget expenditures and measures required to bring the total budget expenditure side within a certain limit. This limit is determined through fiscal policy considerations, taking into account the prospects for revenue in the upcoming fiscal year.

Fiscal budgeting is increasingly going in the direction of multi-year budgets, based on economic prospects, revenue forecasts and expenditure decisions within these determinants.

There are always developments within each fiscal year that can not be foreseen at the time of the passage of the budget. The business cycle changes and revenues therewith. Wage agreements take effect during the year, often with unforeseen consequences for fiscal outlays. There have been occasions (such as in early 2003) when the government has decided upon a supplementary budget to accelerate government investment in order to stimulate investment activity in a slow period of the economy.

The Ministry has developed a number of methods to deal with these issues on an ongoing basis. The first and most common reaction to excess expenditures is to carry the excess over to the next year as debit item

against next year's appropriations. This usually applies to small amounts. Conversely, unspent funds are carried over as credits to next year. Expended amounts in any given year may thus not necessarily correspond to budgeted amounts, although final accounts always account for expenditures in the year when they occur.

Secondly, if for reasons unforeseen, a supplementary budget expenditure authorisation must be sought within the fiscal year, the authorisation of the Government must be obtained, which at the same time will decide whether the budget frame of the ministry in question will be adjusted.

Supplementary budgets are intended to meet limited requirements. The original fiscal budgets include reserve items that are intended for meeting changes in wage and price assumptions. In addition special reserve appropriations are included in the fiscal budget in order to meet incidental expenditures that can not be specified at the time of the drafting of the budget. Supplementary budget appropriations apply in exceptional circumstances, as directed in Article 44 of [the Government Financial Reporting Act no. 88/1997](#). The Article states that in cases when unforeseen circumstances, wage agreements or new legislation necessitate expenditures that were not anticipated in the original fiscal budget, authorisation must be sought in a supplementary fiscal budget bill. All other requests for funds must be referred to the drafting of next year's fiscal budget. Requests for supplementary budget expenditures must be approved by the Government and must in particular apply to the following circumstances:

- Wage agreements and price changes in excess of built-in assumptions in the original budget
- New legislation and entitlement expenditures, such as for social security, inasmuch as the Government agrees that such expenditures shall not be met by commensurate savings elsewhere or by appropriations in next year's fiscal budget
- Expenditures that are clearly a part of economic measures

3.3 Gender Mainstreaming

The aim of the government is to maintain equal status and equal opportunities for women and shall be reached by:

- Gender mainstreaming in all spheres of the society
- Working on the equal influence of women and men in decision-making and policy-making in the society
- Enabling both women and men to reconcile their occupational and family obligations,

- Improving especially the status of women and increasing their opportunities in the society
- Increasing education in matters of equality
- Analysing statistics according to sex
- Increasing research in gender studies
- An revised gender equality legislation was taken in action in the year 2000

The aim of the legislation is to reach the above mentioned goals in gender equality. According to the legislation the Minister of Social Affairs shall, within a year from parliamentary elections, submit a motion for a parliamentary resolution of an Action Plan. Concurrently with the submission and its review two years later, the Minister shall present to the Althingi a report on the status and development in matters of gender equality. The Action Plan will be reviewed in the fall of 2006.

Each ministry is required to appoint a gender equality coordinator who shall monitor activities in matters of gender equality within the sphere of the ministry and the institutions working under the auspices of the ministry. The coordinators shall give the Centre for Gender Equality an annual report containing the ministry's activities. An important factor for gender budgeting in the legislation is the act which includes that all official statistics shall be analysed to sex. In most cases, where it is relevant, Iceland statistics has its statistical data analysed by sex.

According to the Gender Equality Act, local authorities shall appoint gender equality committees and present gender equality plans within one year from municipal elections. Some of the largest municipalities have employed gender equality consultants.

Center for Gender Equality

The role and function for the Center for Gender Equality is in accordance with the Gender Equality Act:

- Monitor the implementation of the Act.
- Provide education and information.
- Provide counseling for authorities, institutions, companies, individuals, and non-governmental organizations.
- Provide suggestions and proposals on activities in the field of gender equality to the Minister of Social Affairs, the Equal Status Council and other authorities.

The role of the center is to increase activity in matters of gender equality, e.g. by increased participation of men in such activities. The center also monitors the development of society in matters of gender equality through research and gathering of information. It provides assistance to

equal status committees, equal status counselors and the equal status representatives of local authorities, institutions and businesses. Further it undertakes other tasks consistent with the aim and scope of the Act as further instructed by the Minister.

Some national project by the center:

- Equal is better – Courses for municipalities in mainstreaming gender equality
- Equal is more – Courses for businesses and institutions relating to gender equality
- Publications of brochures and information material for local authorities on gender equality

The center has also participated in some international projects.

3.4 Overview of the project

The social security legislation in Iceland underwent an overhaul in 1999. One of the most significant changes was the implementation of a new standard for the assessment of disability. The aim of the project was therefore to explore the impact of this change on the gender division of the group; that is whether a significant increase in the number of women who were defined as disabled could be seen and what the possible causes might be. The budget issue here is significant, as these benefits constitute a large portion of the welfare system. The gender dimensions are also clear, as there are far more women receiving these benefits than there are men.

The Icelandic project group made the decision to focus on the above-mentioned change in the social security legislation. The main change at that time involved the implementation of a standard for the assessment of disability. The intent was to explore whether this change had significantly increased the number of women who were assessed at the highest level of disability (75%). The increase immediately after the changes was most obvious among women over the age of 30, which raised the question why more women than men are being defined as disabled. Furthermore, the state's expenses for this budget item increased after the change.

Before the change, disability was assessed on the basis of medical, social and financial circumstances. After the change, disability is assessed exclusively on the basis of medical condition, and the applicant's ability is assessed according to a standardized measure. The previous method was believed to discourage people from work.⁵ The change included a decoupling of medical status and income; the ability to earn an income should not influence a diagnosis of disability based on a medical condi-

⁵ Sigurður Thorlacius og fl. 2001;87:721–723

tion. Before the change, those eligible for disability benefits were those who “are permanently disabled to such an extent that they cannot earn ¼ of the average salary of a physically and mentally healthy man can earn in the same region, in a job that is suitable to their physical ability and training and they can be expected to perform based on previous employment.” After the change, the same article states that “SSSI’s doctor assesses the disability of applicants according to a standard⁶ that SSSI’s medical division sets on the basis of the consequences of medically recognized diseases or disabilities. The standard shall be confirmed by the insurance council and published by the ministry of health and social security.” The result of these changes is that people who are able to work full time nonetheless qualify for full disability benefits; for example an office worker who is confined to a wheelchair would not have been diagnosed as disabled prior to the change but is diagnosed after the change. The medical assessment of disability can therefore discourage people from working.⁷ Since the change in legislation in 1999, the social security act has undergone significant other changes, which may explain the increased number of applications for disability benefits.⁸

Before the legislation was changed, it underwent a cost estimate by the Ministry of Finance. The cost estimate was done in collaboration with the Ministry of Health and Social Security. The cost estimate estimated that SSSI’s expenses for medicine, medical visits and rehabilitation would increase, but those expenses would be offset by a reduced increase in the number of disability benefits recipients. The proposed change is estimated to incur around 30–50 million ISK increase in expenses for the state, and the additional cost per year would be about 10–20 million ISK thereafter.

Implementation and Consequences

The increase in the numbers of disability benefits recipients has been much higher than estimated when the new standard was implemented. The objective of the changes was to decouple income and medical conditions and have the assessment based on medical status alone. The new standard was expected to be accompanied by some increase in those assessed at the highest level of disability, as some individuals would enter that group who had previously been excluded on the basis of their income. But a reduction was also expected, as those who had been assessed at the maximum level of disability due to constraining social circumstances would not meet the medical standard.⁹

A study done in Iceland by S. Thorlacius and others states that after the implementation of the new standard, there has been a statistically

⁶ Sjá örorkumatsstaðal í viðauka 2

⁷ Tryggvi Þór Herbertsson 2005:96

⁸ Tryggingastofnun ríkisins 2004:7

⁹ Tryggingastofnun ríkisins 2004:7

significant increase in the number of women diagnosed with full disability. The number of men has also increased, but that increase is not statistically significant. There was, however, a significant reduction in the number of both women and men diagnosed with 50–65% disability.¹⁰ The new standard did not appear to have an impact on the number of applicants.¹¹

Reasons other than the new standard have been raised as possible explanations for the increase in new applicants for disability status. The current standard, as it does not take ability to work into account, makes it easier to get assessed as disabled today than it was prior to the change. Herbertsson (2005) believes that the increase in the number of disabled can be attributed to six factors. Along with 1) the changed standard, these are; 2) a change in the age composition of Icelanders, who are more likely to be disabled as the nation ages; 3) an increased demand for productivity in the work place can cause those individuals with diminished working capacity to lose their jobs, become unemployed and end up on disability; 4) a discrepancy between the lowest wages and benefits available, meaning that if the benefits available are higher than the minimum wages, an incentive is created to apply for benefits, especially for single parents and large families; 5) a reduced incentive to re-enter the work-place because of the same discrepancy, causing few people to go off benefits, and; 6) a higher value of disability benefits as compared with unemployment benefits, coupled with financial assistance from local municipalities encourages the unemployed to apply for disability benefits.¹²

Payments and Funding

The increase in the number of disability benefits recipients and in the amount of various other benefits explain the increased costs of the state for this budget item.¹³ In 1997–1998, the average amounts men and women received were fairly stable, it is clear that there was a significant increase after the change in 1999. Women in the age groups 25–34 and 35–44 get the highest payments.

Pensions are largely funded through a levy employers pay to the state on all taxable wage income.¹⁴ In the year 2005, the insurance levy was 5.73%. 4.99% are a general insurance levy, and 3.902% finance of the social security system. The state makes up the remainder, generally around 30%. Both women and men are very active in the Icelandic labour market, so both are paying (or causing to be paid) significant amounts into the insurance fund. Women's participation in the labour market is

¹⁰ Sigurður Thorlacius og fl. 2001:87:721

¹¹ Sjá m.a. Sigurð Thorlacius og fl. 2001:87:721 og Tryggva Þór Herbertsson 2005:96–98

¹² Tryggvi Þór Herbertsson:2005:9,97

¹³ Tryggvi Þór Herbertsson 2005:25

¹⁴ Lög um tryggingagjald nr. 113/1990

now among the highest in the OECD countries.¹⁵ In 2003 women's participation rate was 78.3% while men's was 85.9%. The same numbers for 2004 were 76.3% and 85%.¹⁶ As men have higher income than women one can however claim that men are paying more into the fund while women are receiving more from it.

3.5 Conclusions

With participation in the Nordic project and conferences, budget experts in Iceland have gained some knowledge about gender budgeting. With the know how and the Icelandic gender equality act there are possibilities to expand the budgeting process in Iceland further with gender budgeting.

While the project itself was unsuccessful in establishing a working method for gender budgeting in Iceland, the group has adapted checklists from other Nordic and European projects to use and will distribute these to public authorities in Iceland. The experience of the SSSI in the implementation of the disability assessment standard and the legislative change indicates that the gender dimension was not taken into account beforehand. The project group believes that with a fairly simple checklist, the issue would have been raised whether the increase of women and men would be disproportionate, and the subsequent expenses would have at least been considered possible.

¹⁵ Jaumotte, Florence: "Labour Force Participation of Women: Empirical Evidence on the Role of Policy and Other Determinants in OECD Countries" OECD Economic Studies, No. 37, 2003/2, skóðað 1/9/2005 á: <http://www.oecd.org/dataoecd/12/39/34562935.pdf>.

¹⁶ Hagstofan 2005

4. Norway

4.1 How gender equality work is organized in the central government administration

Responsibility for developing, coordinating and promoting the advancement of equality between women and men rests with the Minister of Children and Equality. Responsibility for gender equality as a sector is based in the Department of Family and Gender Equality. The Department is collectively responsible for gender equality considerations horizontally across all its assignments. The development and implementation of the strategy aimed at integrating gender and equality perspectives in all areas of policy and in the budgeting work of all sectors of the central administration (as well as at the regional and local levels) is the work of the Team (Unit) for Gender Equality and Human Rights. In the coordination of our efforts to integrate gender and equality perspectives in the work on the Fiscal Budget, we cooperate closely with the Department of Planning and Administration, which coordinates the budgeting work of the various departments.

January 2006 saw the opening of the new office of the Equality and Anti-discrimination Ombud. The Ombud enforces the Gender Equality Act and the Act on prohibition of discrimination based on ethnicity, religion etc. (the Anti-discrimination Act), as well as more specific provisions in the Working Environment Act and in the Acts relating to tenancy prohibiting discrimination based on sexual orientation, age, disability etc. The Ombud's terms of reference clearly require promotion, information, and competence functions to be carried out. The responsibility for promotion is followed up by a separate Department of Documentation and Policy Promotion.

The Ministry of Children and Equality has since 2004 provided part of the funding for a half-post at Statistics Norway, for the purpose of strengthening the development of gender-responsive and equality-related statistics. The Ministry is also seeking to broaden the basis for equality among regional and local authorities. In 2005–2006 we have in that connection granted funds to the Northern Feminist University to provide for training at each of the County Governors' offices concerning gender equality and the follow-up on the activity obligation in the Gender Equality Act. The County Governors submit annual reports on gender equality both internally and in their externally directed work. The training initiative was motivated by the varying quality of the reports on the external work. The principal task of the County Governors is to give advice at the

municipal level and to guide municipal work on gender equality according to the activity obligation. More generally, work is also being done aimed at advancing regional gender equality efforts. The Ministry cooperates with the Ministry of Local Government and Regional Development in supporting pilot projects for regional gender equality competence centres in connection with the Woman's University at Løten (East Norway), the Northern Feminist University (North Norway), and "Fredrikkes Hage" (Information Centre on Gender Equality, Central Norway)

4.2 The Budgetary Process in Norway

The work towards finalising the Fiscal Budget for the forthcoming year starts 10 months before the Fiscal Budget is presented to the Parliament (Storting) in early October. The Ministry of Finance has the overarching co-ordinating role in the budgetary process, whilst the line ministries are responsible in formulating their individual budgets.

Every new round of budget preparation starts with a circular letter from the Ministry of Finance to the ministries in December. In the circular letter, the Minister of Finance asks ministries to propose projections of their expenditures for the following four years based on unchanged policy, and proposals for new policy initiatives. All the ministries send their proposals to the Ministry of Finance, which coordinates the preparations for the Government's first budget conference in March. At this conference, each ministry is allocated a provisional budgetary ceiling from the overall budgetary limit for new policy initiatives.

Before the Government's second budget conference in August, the ministries send letters to the Ministry of Finance containing proposals for how to distribute their allocated funds among the various policy sectors. At the August conference, the Government makes the final decisions on which new policy initiatives are to be prioritised, and the ministries' budgetary ceilings are then finalised. The results of this conference form the basis for the Fiscal Budget Proposition (Proposition no. 1 to the Storting), which is submitted to the Storting in early October. In addition, a White Paper on the National Budget is also submitted (Report no. 1 to the Storting).

The budgetary process in Norway is based on the principle of decentralisation. In practice, this entails among other things that each ministry is responsible for putting forward proposals for new policy initiatives in its budget. The Government as a college subsequently decides which policy initiatives to prioritise and consequently the overall composition of the budget. This principle of decentralised budgeting is also manifested in practice in the simultaneous submission, with the White Paper and Budget Proposition, of the ministries' individual budget propositions.

Since 2005, the ministries have been required to conduct gender-responsive analyses of their budgets. The present Government has decided to continue this practice. This implies that it is up to each ministry to decide in which policy sectors it finds gender-responsive analysis appropriate. Each Ministry will account for such analyses in its budget proposition.

4.3 Gender-responsive statistics in Norway

Gender has played a variety of parts throughout census history, most concretely in that men and women have been counted according to different principles. The earlier “mancounts” (1663, 1665 and 1701) were just that, counts of adult males. Women and children were of little interest to a state that was principally seeking a survey of available military manpower.

Later censuses (“population counts”) were different in that the whole population was counted, including women and children. The census in 1801 was the first in which the names of all the inhabitants were registered, together with information on their places of residence (house name/street name), position in the household, sex, civil status and occupation. Two aspects of the censuses are particularly useful. For one thing, they made it possible to establish connections between many different items of information. Whereas otherwise one has to study housing, employment, education and income separately, the information here can be combined. This gives much greater opportunities for studying how living conditions in the population relate to and influence each other. The most recent census was carried out in 2001, but over the past 200 years new sources of gender-responsive data have appeared. Today the National Registrar, and the links it provides to other administrative registers by means of personal identity numbers, provide one example of an important source of statistical analyses of differences between women and men. Sample surveys such as the Time Use Survey, the Labour Force Survey, and the Living Conditions Survey are examples of other sources of data which contribute to our understanding of the distribution of financial resources between women and men.

Many public services produce official statistics, but Statistics Norway is the central Norwegian body for the collection, processing and mediation of such statistics. To cater for the gender perspective in the statistics, Statistics Norway has a special gender equality coordinator, whose job is to help to focus on the gender perspective and to maintain contacts with the producers of statistics and with the research environments in the various specialist departments. The aim is for all person-related statistics to be distributed by gender. Examples of areas covered by gender-responsive statistics from Statistics Norway include education, the labour

market, representation on the boards of public limited companies, wages, and crime, in addition to the sample surveys for instance on time use and on living conditions. The statistics are accessible at <http://www.ssb.no/likestilling> or http://www.ssb.no/likestilling_en/ (version in English).

Statistics Norway moreover publishes an annual gender equality index, which seeks to synthesize various – direct and indirect – gender equality indicators which show to what extent women and men participate in politics, education and working life in individual municipalities. The gender equality index has been published every year since 1999 (<http://www.ssb.no/likekom/>). In 2005, for the first time, Statistics Norway edited the gender equality annex to the Fiscal Budget (*Fordelingen av økonomiske ressurser mellom kvinner og menn* – the distribution of financial resources between women and men). Statistics Norway will in the years ahead continue to prepare the gender equality annex. In addition, in 2006 Statistics Norway also published “*Dette er Kari og Ola*” (this is Kari and Ola), which analyses demography and the differences in living conditions between women and men (http://www.ssb.no/ola_kari/). These publications are also available in English:

- Gender equality index for Norwegian municipalities
http://www.ssb.no/likekom_en/
-
- Women and men in Norway – What the figures say
http://www.ssb.no/ola_kari_en/

4.4 The current situation: results at the conclusion of the Nordic cooperative project

Government decision on gender equality assessment of the Fiscal Budget

The coalition government which took office in October 2005 is strongly committed to gender equality, and the Government’s Inaugural Address establishes distinct priorities in the area. Among other things, women and gender equality are marked out as one of four target areas for development aid policy. The Government has followed up initiatives taken by the previous government (2005), and decided to implement targeted and systematic work on gender equality assessment. The Main Budget Circular for 2007, which contains the guidelines for the work on the Fiscal Budget, mentions that the ministries should incorporate the gender and equality perspective in their individual ministry propositions where they find this relevant and to the purpose. Guidelines for such work have been sent out by the Ministry of Children and Equality in the form of a guide to gender equality assessment and to its discussion in the ministries’ budget propositions. Responsibility for progress in this respect will rest

with the heads of each ministry. Regard for gender equality must be followed up in the management of the public agencies and in the management dialogue conducted with subordinate authorities.

Guide to gender equality assessment and discussion in the ministries' budget propositions

In the autumn of 2005, an inter-ministerial working party drew up a guide to gender equality assessment and discussion in the ministries' budget propositions. The guide contains objectives and reasons for the work and recommendations concerning the organization, planning and implementation of the process of gender-responsive budgeting, and how the work should be referred to in the budget proposition. The guide contains a brief account of working methods and a set of examples. Work on the 2007 budget is based on the guide. Every ministry has a contact/coordinator for gender equality. The Ministry of Children and Equality will in the course of the autumn of 2006 hold bilateral meetings with all the ministries. An external consultant from the Centre of Information on Gender Equality, "Fredrikkes hage", has been hired for five months to conduct courses for key personnel on following up the guide and carrying out gender equality assessment. The guide can be downloaded from the following net address:

<http://odin.dep.no/bld/norsk/tema/likestillingnytt/kjonnsperspektiv/bn.html> .

Gender equality annex to the Fiscal Budget

The Government decided in 2005 that the gender equality annex to the annual budget proposition from the Ministry of Children and Equality (at that time the Ministry of Children and Family Affairs) should be redesigned, so as to contain in future an analysis of central gender equality-related data at the macro level. It was assumed that by this means the appendix would be made a more helpful tool for gender equality assessment in the work on the Fiscal Budget. The report for 2005 was drawn up by Statistics Norway in consultation with a reference group drawn from the four ministries most concerned: the Ministry of Finance, the Ministry of Labour and Social Inclusion, the Ministry of Government Administration and Reform, and the Ministry of Children and Equality. The gender equality annex (2005–2006) contained an account of the distribution of public resources between women and men, emphasising income, employment and time use. The report also contained data which shed special light on low-income groups and the immigrant population.

In consultation with Statistics Norway, the Ministry of Children and Equality has decided that the theme of the 2007 annex will be parents' working hours. In the coming year the theme will be broadened, under

the heading the costs of parenthood. Key indicators have been arrived at for income, employment and time use, and these will appear as a regular feature of the annual gender equality annex. See <http://www.odin.no/filarkiv/260064/Q1092VedBFD.pdf> .

External assessment

In 2005, the Ministry of Children and Equality entered into a contract with Statskonsult for a three-year process and results assessment relating to the re-adjustment and stepping up of the work of integrating the gender and equality perspective in the Fiscal Budget. The assessment began in 2006 with a questionnaire to the ministries, intended to provide a “base-line” or point of departure for considering improvements up to and including the Budget Proposition for 2009. The assessment will establish indicators for the further monitoring of results also beyond the duration of the external assessment.

Renewed effort in the Ministry of Children and Equality

The Department of Planning and Administration of the Ministry of Children and Equality has, in cooperation with the Unit for Gender Equality and Human Rights, taken steps to enhance the work being done in its own Ministry, among other things by setting up a working party comprising budgeting staff and specialists from all departments. The working party will draw up a status report and prepare a plan for stepping up gender equality assessment in the Ministry’s various sectors.

Women and equality in development aid policy

The Minister of International Development wishes to strengthen the position of women and equality in development policy, by building up special measures and appropriations, and in quantifiable and result-oriented ways integrating women and equality in all relevant processes, including the aid budget. This implies an effort to improve reporting on the scale of allocations to women and equality as a separate sector and as viewed across all sectors. Consideration is also being given to laying down specific targets for the proportion of the aid budget to be spent on promoting women and equality. To assist in this process, the Ministry of Foreign Affairs (which has both a Foreign Minister and a Minister of International Development) has temporarily hired an expert from the Ministry Children and Equality

4.5 The background to the ongoing work on gender-responsive budgeting

The Gender Equality Act of 1978 with subsequent additions and amendments imposes on public authorities a duty to make active, targeted and systematic efforts to promote gender equality in all sectors of society (§ 1a, the “activity obligation”). The activity obligation also applies to work carried on within the agency (personnel policy). Regarding internal work for equality, employers in both the public and the private sector are required to present reports in their annual financial statements, or in the case of ministries in the Budget Proposition. In line with the activity obligation according to the Gender Equality Act, all members of the Government, and the ministries, are responsible for advancing equality in the sectors for which they are responsible.

The integration of the gender and equality perspective in the work on the Fiscal Budget follows up on the activity obligation in a concrete way. It follows on naturally from and is taking place within the framework of the broader strategy adopted for the integration of the gender and equality perspective in fields of policy/administrative sectors (“gender mainstreaming”). The integration strategy was laid down as early as in the second national plan of action for equality (1984/85–1989). The plan of action for equality in the ministries was carried out in 1986–1990 and 1991–1994. From 1998 on, responsibility for equality lay with a special Committee of State Secretaries for Equality (until the autumn of 2005). The integration of gender and equality assessment in budgeting work is being carried out in close cooperation with the other ministries. This is necessary out of regard for where and under whom each sector belongs, and how the work has to be adapted to the respective users. In addition to written exchanges and advice, cooperation with the other ministries takes the form of seminars and courses, networking, working parties, and bilateral meetings.

Integration strategy was focussed at an early stage on management documents in the central government administration. In the 1990s, activity planning became an important instrument, also where approaches to the integration of gender and equality perspectives were concerned.

Some ministries did not take up activity planning as a management instrument, and made early starts in integrating gender and equality perspectives in their budget propositions (for instance the then Ministry of Education and Research). In the 1990s, the Government’s long-term plans incorporated discussion of equality between the genders. The instructions governing reporting in the public sector have since 1995 taken up requirements regarding reporting on consequences for equality.

The beginning of a national gender budget initiative

In 2000/2001 a procedure was launched in the Ministry of Children and Equality for reporting on equality as the concern of all sectors in the Ministry's budget proposition. Equality is also a sector within the Ministry. What was new was that other sector departments (the Department of Consumer Affairs, the Department of Children and Youth Policy) and other sections in what was then the Family and Daycare Services Department reported on aspects of equality in their respective sectors. In addition, an introductory discussion of equality as a cross-sector concern was included in the budget proposition. This innovation was inspired by the practice of integrating environmental concerns as matters for all sectors. The modest initiative by the Ministry of Children and Equality was also inspired by participation in the autumn of 2000 in the OECD's conference on "Gender Mainstreaming: Economic Growth and Competitiveness" and the follow-up conference the following year on "Gender responsive budgeting", arranged by the OECD in cooperation with the Belgian EU-chairmanship and the Nordic Council of Ministers and others.

In view of Norway's chairmanship in 2002, it became a Norwegian responsibility to head the preparation of a proposal for a cooperative Nordic project on the integration of the gender and equality perspective in budgeting work. And it was Norway's Ministers of Finance and Equality who gained approval for the proposal at the meeting of Nordic Ministers of Finance in October 2002.

Along the same lines as the work at the Nordic level, the Government decided that gender budgeting ought to be organized on a voluntary basis within the ministries, coordinated by the Ministry of Children and Equality (at that time the Ministry of Children and Family Affairs), and should be reported on in connection with that ministry's budget proposition. The parameters for the work would be laid down by the Committee of State Secretaries for Equality. The first equality annex to Proposition no. 1 to the Storting (2002–2003) from the Ministry of Children and Family Affairs was submitted in October 2002. The report contained contributions from about half (eight) of the ministries on how relevant they considered equality to be in selected budget sectors. The process and its results were evaluated by an external consultant (Fredrikkes hage). Weaknesses were noted, including that the voluntary nature of the reporting increased the risk that questions might be given lower priority in a hectic job situation.

4.6 Specific Government decisions in the area

2002: The Government decided that "gender budgeting" should be organized on a voluntary basis in the ministries, and that the work should be coordinated by the Ministry of Children and Equality (the then Ministry of Children and Family Affairs), and reported on by that ministry in con-

nection with its budget proposition (the “equality annex”). Responsibility for laying down the parameters for the work was given to the Committee of State Secretaries for Equality.

2005: The equality annex is altered, becoming a report designed to shed light on equality-related data at the macro level. All ministries carry out equality analyses of their own budget sectors and report in their own propositions. The scale of the report is left up to each minister.

2006: All ministries are to carry out targeted and systematic equality assessments of the Fiscal Budget. The Main Budget Circular for 2007 included instructions to the ministries to incorporate the gender and equality perspective in their propositions wherever they find this relevant and to the purpose. Responsibility for progress in this respect lies with the leadership of each ministry. Equality issues are to be followed up in the management of public agencies and in the management dialogue with subordinate authorities.

4.7 Integration in the budgeting process

The management of integration in the budgeting process

In addition to the above-mentioned Government decisions, the Gender Equality Act (1978, revised 2002) contains provisions requiring public authorities to make active, targeted and systematic efforts to promote gender equality in all sectors of society (the activity obligation). Both public and private employers must moreover include reports on the activity obligation in their annual financial statements, and in the case of the ministries in their budget propositions. Discussion of equality internally in units (as a matter of personnel policy) has been made mandatory in the Main Budget Circular from the Ministry of Finance since 2004. The Main Budget Circular for the 2007 budget has for the first time included that the sector ministries must incorporate the gender and equality perspective in their propositions where this is held to be relevant and to the purpose, reference being made to the guide to equality assessment issued by the Ministry of Children and Equality, which can be used when formulating the discussion.

Working methods

The Ministry of Children and Equality has as the coordinating body requested contributions to its equality annexes for the 2003, 2004 and 2005 budgets. This has involved guidelines for how the analysis should be carried out and explained. The guidelines have been drawn up on the basis of the Swedish 3R method (Representation, Resources, Reality assessment), adapted to the structure of the budget proposition (report, de-

scription of the situation, objectives/strategies). The main concern has been to give prominence to the gender dimension in the text and to raise problems connected with it. In addition we have encouraged more thorough-going equality assessments of selected budget items, plans of action and the like.

Professional equality assessments

Some ministries have chosen to assign equality assessment to external consultants. The Centre of Information on Gender Equality Fredrikkes Hage has for instance carried out two equality assessments for the Ministry of Trade and Industry/Innovation Norway (formerly the Norwegian Industrial and Regional Development Fund), and one for the Ministry of Children and Equality, taking the 3R method as its point of departure. The assessments related to a value-creation program for food production and a value-creation program for reindeer husbandry, and a program of grants for adolescents in the big cities. The latter was ordered and paid for out of the Family and Gender Equality Department's funds for following up gender budgeting, including the Nordic cooperative project, and not out of regular allocations for measures for young people. The Ministry of Children and Equality has furthermore, as input in the Nordic cooperative project, contributed to a major Swedish study and PhD project concerning the distribution of resources allocated out of the health budget to the dermatology departments of two Swedish hospitals (Ingrid Osika). Funding was also granted to a parallel study at the National Hospital in Oslo, carried out for the Centre for Gender Equality by Jenny Clarhäll. The Swedish study calculated and showed the differences in the total costs of treatment depending on whether the norms were established by male or female patients, and following diagnoses irrespective of gender. The differences in costs found in both studies show that there may be reason to look more closely at whether or not the sizeable health budgets benefit men and women on equal terms. The equality assessments are discussed more fully in the Guide to equality assessment and discussion in the ministries' budget propositions, and in the material proposed for discussion emerging from the Nordic project (the Nordic Council of Ministers gender equality home page). The equality annexes for every year, the equality guide, and the report on the assessment of the program for adolescents can be downloaded from the Ministry of Children and Equality's home page: <http://odin.dep.no/bld/norsk/tema/likestillingsnytt/kjonnspektiv/bn.html> .

Gender-responsive statistics

Access to good gender-responsive statistics is a precondition for gender equality assessments. The Ministry of Children and Equality finances a

half-time post as coordinator of equality-related statistics at Statistics Norway. The reformulation of the equality annex has also provided an instrument with which to analyse and present gender-responsive statistics at the macro level. We also request ministries to specify when ordering statistics that person-related statistics must be gender-responsive.

Training and enhancing awareness

The Ministry of Children and Equality has organized various activities in support of the process. The Ministry has partly drawn on its own personnel, and partly called in expertise from outside environments (Fredrikkes hage, the Northern Feminist University, the Centre for Gender Equality, and the Department of Economics of the University of Oslo) as well as international experts: Professor of economics and gender questions Agneta Stark (Sweden), Doctor of economics and gender expert Rhonda Sharp (Australia), and former chair of the Finnish Riksdag's (parliament's) finance committee Maria-Kaisa Aula. The activities have taken the form of seminars, courses and conferences. Their purpose has been to communicate experience and build theoretical and practical competence. The target groups have been both politicians and civil service officials (equal rights contacts, budgeting staff, persons responsible for special sectors). An open hearing was arranged in 2003 in the Storting, for the Storting representatives, NGOs, research environments and the media (the report is available from the Ministry of Children and Equality); a seminar was held for the ministries, subordinate agencies and county authorities (2004), and a training program was held in 2006 at each County Governor's office

Organization of the work

The work has been initiated and moved ahead by the Ministry of Children and Equality. The ministry has served as the secretariat for the Committee of State Secretaries for Equality, which in the early stages defined the framework for the work; it has developed the approach to be adopted and coordinated the work of the ministries, and organized support activities. Within the Ministry of Children and Equality, there has been close cooperation between the Department of Family and Gender Equality (formerly the Family, Daycare Services and Gender Equality Department). This cooperation has been invaluable, bringing together budget expertise, coordinating authority, and gender equality expertise in an innovative and fruitful way. The processes involved in the reworking of the gender equality annex and the preparation of the guide were organized as inter-sector cooperation between all ministries, or those particularly concerned, under the leadership of the Ministry of Children and Equality. When preparing the guide we also called in an outside consultant from the Informa-

tion Centre for Gender Equality Fredrikkes hage. Cooperation with the Ministry of Finance as the sector ministry for the Fiscal Budget is settling into efficient procedures.

4.8 Spin-off

The Sami Parliament has carried out a gender equality assessment of its own budget.

Networks for women in research have attracted attention to gender equality assessments in relation to national research funding.

The mainstreaming project in the municipality of Bergen and the county of Hordaland in 2002–2004 comprised analyses of the distribution of funds in the municipal and county budgets. Municipal grants to children and adolescents, and funds allocated to women and men for sports purposes in the county, both showed unequal distribution, which left predominantly female organizations and sports less well off than male, both totally and per head. Mixed groups showed little disparity.

The Norwegian Film Workers' Association obtained a grant from the Ministry of Children and Equality for a survey of distribution between women and men by sources of public funding for the film industry. The survey showed that the industry is far from achieving equality of treatment of women and men. The Minister of Culture has initiated a more thorough review of subsidy schemes in the film industry from the point of view of gender.

5. Sweden

5.1 Summary

Mainstreaming gender equality into budget work may be “viewed as part of the process of improving financial state management and control by including a gender perspective when seeking a resource allocation that reflects political priorities, high productivity and efficiency in public administration”.

The idea of mainstreaming a gender equality perspective into the national budget (gender budgeting) is not a new one in Sweden. It was first mooted in the Government’s gender equality policy bill of 1987/88, and, following a number of initiatives over the ensuing years, took more concrete shape in 2002, when actual development work began in the form of a project entitled ‘An Equal Share’ (*Jämna Pengar*). In 2004, efforts to mainstream gender equality into the budget process moved on from the project stage and became part of the regular work of the Government Offices. This was due to two separate government decisions, one introducing an action plan for gender equality policy, brought before the Riksdag (Swedish parliament) in May 2003, and the other, adopted in 2004, launching a six-year plan for gender mainstreaming in the Government Offices, with special emphasis on budgetary work.

Gender budgeting encompasses three different areas: the economic management and control of government agencies, the decision-making material on which economic policy is based, and statistics disaggregated by sex as an important tool in pursuit of gender equality. The aim is to mainstream a gender equality perspective into all parts of the budgetary process.

So far, work has focused first and foremost on making the gender equality perspective visible in the financial governance of public agencies. This involves raising awareness, from a gender equality perspective, of the link between the objectives and funding of government operations, and their results. Extensive analysis work has been required for this purpose – so far, more than 120 analyses have been produced in the Government’s 48 policy areas, and this has resulted in gender equality objectives in many of them. Today, about half of all government agencies operate under gender requirements, including specific objectives for their work in this field

5.2 Gender equality policy: Basic premises and objectives

In Sweden, gender mainstreaming is the main strategy for achieving the national gender equality policy objectives. The Swedish Government has given the Government Offices an explicit assignment to mainstream gender into its decision-making, particularly into the legislative and budgetary processes. In accordance with the Council of Europe's definition of gender mainstreaming, the aim is to bring about change in regular processes.

The Government's gender equality policy has three important points of departure. These are 1) the national objectives for gender equality policy, 2) that gender mainstreaming is the strategy of choice for achieving these objectives, and 3) that the objectives are to help break down the gender-based power structure that characterises modern society.

In May 2006, the Riksdag adopted the new objectives for Swedish gender equality policy proposed by the Government in its bill *Power to shape society and your own life: Towards new gender equality policy objectives* (Govt. Bill. 2005/06:155). The overall objective of Swedish gender equality policy is that women and men shall have the same power to shape society and their own lives. This objective is specified more closely in the form of four interim objectives:

1. *An equal distribution of power and influence.* Women and men shall have the same rights and opportunities to be active citizens and to shape the conditions for decision-making.
2. *Economic equality between women and men.* Women and men shall have the same opportunities and conditions with regard to education and paid work that provide lifelong economic independence.
3. *An equal distribution of unpaid care and household work.* Women and men shall take the same responsibility for household work and have the same opportunities to give and receive care on equal terms.
4. *An end to men's violence against women.* Women and men, girls and boys, shall have equal rights and opportunities in terms of physical integrity.

These objectives are based on the premise that modern society is distinguished by an order or social system that maintains unequal power relationships between the sexes: women as a social group are in a subordinate position and men in a superior one, and men are considered the norm. The aim of gender equality policy is to change this gender power structure and to end the systematic subordination of women that has placed them in a generally weaker social, economic and political position in society than that occupied by men.

5.3 Gender mainstreaming as a long-term process of change

Another point of departure in Swedish efforts in this field is that gender mainstreaming necessitates long-term, sustained development work. In order to achieve lasting results, a systematic approach is required, aimed primarily at changing regular power structures and decision-making processes.

Four areas are particularly important in this respect: management and control, training, methods, and the organisation of work. In previous gender equality efforts in Sweden, the focus was on developing one area at a time. But experience has shown that it is the combined impetus of measures in all four areas at once that brings about lasting change. More recent change work, therefore, has focused on developing all four, both in the way the Government Offices are organised and at each individual stage in the decision-making process.

Management and control

Formulating objectives and guidelines and undertaking follow-ups are all ways of managing an activity. Whatever instrument is used, the gender mainstreaming requirement must be made clear in the regular steering documents. Sometimes, totally new steering documents are required. It is also important to ensure that sufficient time and resources are allocated for gender mainstreaming work. Below, we describe how the mainstreaming work at the Government Offices is managed.

A joint plan for the implementation of gender mainstreaming at the Government Offices

The Government Offices constitute a single, integral authority comprising the Prime Minister's Office (*Statsrådsberedningen*), nine ministries and the Office for Administrative Affairs. The workforce comprises some 4,600 non-political officials and about 190 political appointees. The Government exercises control over the various national agencies. This means that the work undertaken at the Government Offices is of key importance for other areas of public administration.

In the spring of 2004, the Government adopted a *Plan for Gender Mainstreaming at the Government Offices*, intended as a platform for long-term change. The plan covers six years (2004–2009) and provides a common framework for the implementation of all gender mainstreaming work throughout the Government Offices. The plan aims to mainstream gender into the two key decision-making processes at the Government Offices – the legislative process and the budgetary process.

The entire Government Offices organisation is to contribute

The overarching plan sets out a number of objectives that are to be achieved by 2009 at the latest. It also stipulates that the whole of the Government Offices must help ensure that these goals are met. This means that all the ministries, the Prime Minister's Office and the Office for Administrative Affairs are to be involved. The objectives relate to the four areas of management and control, training, method development and coordination. As the plan does not provide for any specific activities, the work is broken down into annual undertakings adopted by the Government. These undertakings are then converted into activities by each ministry, the Prime Minister's Office and the Office for Administrative Affairs.

Results are followed up every year

The plan contains a number of key indicators that are followed up annually. As the plan focuses in particular on the budgetary process, there are a number of indicators relating specifically to this process; for example, the extent to which statistics in the Budget Bill are disaggregated by sex, how many gender equality policy objectives have been identified in various policy areas, and how many gender equality analyses have been undertaken.

Coordination and support

Mainstreaming gender into an organisation may necessitate a redistribution of resources. This may involve new duties and new responsibilities for various people and functions in an organisation. It may also necessitate establishing a special position or unit for the coordination of gender mainstreaming work in the organisation or in a particular process. Below is a description of how responsibilities are divided in terms of coordination and support in the Swedish Government Offices.

The tasks of the Division for Gender Equality

The Division for Gender Equality is a special division at the Government Offices that assists the Minister for Gender Equality Affairs in pursuing, coordinating and following up the Government's gender equality policy. The Division's responsibilities with regard to the overarching plan for gender mainstreaming include the following:

- leading and coordinating the work of implementing the Government's plan at Government Offices level,
- acting as consultants to support the ministries, the Prime Minister's Office and the Office for Administrative Affairs in their work of fulfilling their obligations under the plan,
- att utveckla metoder och utbildning för jämställdhetsintegrering,
- developing methods and training in gender mainstreaming,
- producing background material for Government decisions on annual action programmes,
- following up the overarching plan and reporting to the Minister for Gender Equality Affairs on an ongoing basis

Gender equality coordinators appointed throughout the Government Offices

At the end 2003, the ministries, the Prime Minister's Office and the Office for Administrative Affairs were instructed to appoint gender equality coordinators possessing a solid grasp of each ministry's area of operation. Each ministry decides for itself, however, how coordination is to be organised internally.

Some ministries have chosen to appoint several coordinators, and today more than 20 are to be found across the Government Offices. The coordinators' backgrounds vary and they include heads of department and executive officers from budget and coordination secretariats. Their task is to coordinate and plan the gender mainstreaming work in their respective ministries, and to provide support and guidance. Among the regular tasks of the coordinators are the production of annual action plans for the various ministries and the coordination of training. They are not, however, responsible for producing, scrutinising or approving gender equality analyses, nor for working with the gender equality perspective in individual background documents on which decisions are based. Responsibility for this lies with the officials producing the material.

In addition, all ministries have built up an organisation around the coordination function and the gender mainstreaming operation, in the form of contact groups or working groups. As a result, about 150 people at the Government Offices currently have special responsibility for supporting the gender mainstreaming work under way there.

The role of the Ministry of Finance

The Ministry of Finance has a pivotal role in coordinating budget work at the Government Offices. Besides being responsible for coordination, the ministry has five policy areas of its own. It has appointed four gender equality coordinators who work in various areas of responsibility at the Ministry. As in the case of other ministries, the Ministry of Finance is

required to mainstream a gender equality perspective into its regular duties and areas of work in pursuit of the Government's gender equality objective.

JämStöd (Gender Mainstreaming Support): A committee working with training, method development and information on gender mainstreaming in central government activities

In 2004, the Government Offices brought in three officials to develop methods and provide training in the production of objectives and analyses. In early 2005, a special committee (JämStöd) was appointed to test and develop new methods and training approaches for the task of mainstreaming gender into both the Government Offices and the government agencies.

Methods and tools

Method development is an important aspect of gender mainstreaming. It may for instance involve the development of analytical methods. One lesson learned in this area is that methods must be adapted to the conditions and requirements of each activity. Also, they must be integrated into the regular work and not be viewed as an add-on. Methods should therefore be developed close to the area of activity in which they are to be applied

For example, there is now a method in place for carrying out gender equality analyses and formulating gender equality objectives in a given policy area. There are also a number of tools in the form of checklists, e.g. for mainstreaming gender into budget bills and for assessing the results achieved by government agencies on the basis of established gender equality objectives.

The methods described above are available on one of the Government Offices' internal websites as an aid to the those working with gender mainstreaming. In addition, a guide to gender budgeting has been included with other documents intended as an aid to budgetary work on the Ministry of Finance website. Most ministries have gender mainstreaming pages of their own on the web carrying ministry-specific information in support of this endeavour.

Training

Gender mainstreaming requires expertise. Course programmes must satisfy the need for basic training inside the organisation. The methods applied in the operation must be taught. Besides ensuring an understanding of the various methods, the organisation's course programme may sometimes need to be supplemented with new parts of existing courses or with

new courses. Recruiting officers need to make sure that new employees have or acquire the right skills.

At the Government Offices, it is the Office for Administrative Affairs that provides support and services to the various ministries regarding administrative matters, e.g. skills acquisition. Since 2004, the Office has been responsible for providing courses in gender equality for Government Offices staff.

Regular course programme

The regular course programme has been supplemented by various courses in gender mainstreaming, including gender theory and statistics disaggregated by sex. In addition, seminars of various kinds are organised as part of the regular course programme. In the case of budgetary work, these focus on matters such as the implementation of gender equality analyses and the formulation of objectives in the appropriation directions issued to government agencies. Method seminars, which are activity-based, teach methods and provide guidance and supervision.

Information about gender mainstreaming is also given to new employees at the Government Offices as part of their training. The introduction of gender mainstreaming and gender equality skills into other relevant courses offered by the Office for Administrative Affairs, such as those relating to the budgetary process, is also under constant discussion.

Special training measures

Besides the changes in the regular course programme, practically all ministers, political appointees and senior officials at the Government Offices have attended gender equality training. In 2004 and 2005, special training in the shape of two extensive development programmes was provided to the ministries' gender equality coordinators and officials from the Division for Gender Equality. These programmes focused on the consultative roles of the coordinators and the Division for Gender Equality in the gender mainstreaming work.

5.4 Gender budgeting

In Sweden, the budgetary process is one of the foremost tools in the control of central government activities. It is an extensive process that continues throughout the year and comprises many different stages. The process includes everything from assessments of economic outlooks and the establishment of economic frameworks for central government activity – i.e. economic policy – to the formulation of objectives for central

government operations, allocation of resources and follow-up and analysis of operational results.

In brief, the budget process can be described as follows:

- The Ministry of Finance compiles and analyses various types of material to assess economic development.
- Government agencies submit their annual reports.
- The Government Offices compile the outcome data from the government agencies, and analyse/assess the results.
- The Government Offices engage in dialogue with the government agencies on objectives and results.
- The Government submits the Spring Fiscal Bill to the Riksdag. The Spring Fiscal Bill contains a Budget Statement.
- The Government submits the Budget Bill to the Riksdag. The Budget Bill contains the Budget Statement, operational objectives and economic frameworks for all policy areas, as well as an assessment of the results of government agency work.
- The Government sets out more detailed operational objectives and resources for each agency in the annual appropriation directions.

The national budget

The national budget is a very extensive document consisting of a dozen parts. For the 2005 fiscal year, it ran to 2 900 pages. The budget contains such items as:

- a Budget Statement with guidelines for economic policy
- proposals for budget policy objectives and an expenditure ceiling
- forecasts for the current and following year
- proposed changes in taxes
- accounts of operations and financing for each policy area
- a draft national budget.

The national budget is divided into 27 expenditure areas, which corresponds to the number of committees in the Riksdag. Below these is a more detailed structure comprising 48 different policy areas. Dividing the budget into policy areas makes it easier to formulate objectives that are specific enough to allow for follow-up and assessment of their effectiveness. At policy area level, the objectives now usually reflect the kind of situation in Swedish society that the Government and the Riksdag would like to achieve. This allows for a closer linkage between objectives, costs and results.

From project to mainstream

The idea of mainstreaming gender into the national budget – gender budgeting – is not a new one in Sweden. It involves making the gender equality perspective visible both in the financial management and control of government agencies and in the material on which economic policy decisions are based.

The mainstreaming of gender into economic policy was first discussed in the Government's gender equality policy bill of 1987/88 and led to the production of an appendix to the Budget Bill on the distribution of economic resources between the sexes. Another development was an official committee report presented in 1998 on women's and men's differing access to economic resources and their respective chances of exercising economic power at the individual, family and community level. In addition, a study was made in 1999 of how the gender equality perspective was being reflected in the Government's management of the agencies by objectives and results.

At the beginning of 2001, the Division for Gender Equality initiated a project concerning the gender mainstreaming of the national budget that came to be called 'An Equal Share' (*Jämna Pengar*). The actual work began the following year, when the project was planned and approved at the Government Offices. Responsible for the project was the Division for Gender Equality, also assigned to manage it. Development work began in 2003. A pilot project was launched to test methods and approaches at various stages in the budgetary process for the policy areas of regional development, social services and transport. The aim was to develop a provisional structure for making gender visible and integrating gender equality policy into the budgetary process. This was to be in the form of a plan for gender budgeting in all policy areas, embracing both objectives and other types of governance, methods, training and support. This proposal was integrated into the *Plan for Gender Mainstreaming at the Government Offices* for the period 2004–2009 adopted by the Government in April 2004. Along with the undertaking given by the Government to the Riksdag in 2003 to carry out gender equality analyses and develop gender equality objectives, this plan paved the way for mainstreaming a gender equality perspective into the national budget as part of the Government's regular operation. This has since been confirmed in the Government's action plan for work with gender mainstreaming in 2006.

What does gender budgeting involve?

Swedish gender budgeting work focuses on three areas: incorporating a gender equality perspective both in the decision-making material underlying economic policy and in the financial management and control of government agencies, and the use of statistics disaggregated by sex as an important mainstreaming tool.

Mainstreaming gender into the briefing materials on which economic policy is based

Economic policy is based on compilations and analyses of briefing material such as reports, calculations and forecasts. These compilations are the materials used by the Government in its work of establishing the course of economic policy. Gender mainstreaming of the material on which economic policy is based involves highlighting the gender equality perspective in this material. The aim is to enable the pursuit of economic policy that promotes a society in which men and women live on fair and equal terms. Below are some examples of the work currently under way in Sweden.

Appendix to the Spring Fiscal Bill: Distribution Policy Report

The Ministry of Finance's Economic Department produces a special distribution policy appendix to the Spring Fiscal Bill. In producing this year's version, it introduced changes to make gender more visible in the document.

Appendix to the Budget Statement: Distribution of Economic Resources between Women and Men

Every year since 1988, a separate appendix has been attached to the Budget Bill showing the distribution of economic resources between the sexes. In recent years, the Ministry of Finance and the Government's Division for Gender Equality have worked together to raise the document's level of ambition. Since 2003, the appendix has been placed adjacent to the Budget Statement to emphasise its overarching importance.

The appendix shows how gender inequalities between women and men are expressed in economic terms, but also how welfare systems help close the gender gap. In analysing the economic situations of women and men respectively, it examines the distribution of household work, gainful employment and studies, etc, and also the distribution of earnings, capital income and social insurance benefits. Finally, it describes disposal income by combining the various types of income and deducting taxes.

Each year, the appendix has a new theme. In the Budget Bill for 2005, it describes – using a typical household – how parental leave and part-time work due to the presence of young children affected the income and pension entitlement of women and men respectively. It concluded that in financial terms, parenthood is more costly to women than to men. In the typical case shown, loss of income for the mother was SEK 304 000 and for the father 10 000 over a ten-year period – which is subsequently reflected in their future pensions. The main reason for the difference is women's part-time work. In the Budget Bill for 2006, this aspect was followed up: the appendix theme was the scale and scope of part-time

employment and its financial consequences for women and men. In the Budget Bill for 2007, the theme will be the respective financial situations of elderly women and men.

Long-term planning reports

The 1988 government bill setting out the national objectives for gender equality stressed that government inquiries such as those regularly carried out by the Ministry of Finance's Long-Term Planning Commission should be directed to concentrate more closely on analysing and reporting the effects of their proposals from a gender equality viewpoint. This came about to a certain extent when the situation of women was examined separately in the commission reports for 1990 and 1992, and also in the report for 2003–2004. One report, for instance, describes the unequal division of time, responsibility and money between the sexes, and how greater gender equality might help Sweden meet the demographic challenges it is facing.

Time-use studies

Another way of illustrating the differences between the financial situations of women and men is to show how unpaid work is distributed. Statistics Sweden, therefore, has been given the task of carrying out time-use studies every ten years. The first such study was carried out in 1990–1991 and the second in 2000–2001.

Gender mainstreaming economic management

Economic management is a blanket term for results-based management, management by objectives and financial control. Management by objectives and results-based management involve seeking to achieve a specific outcome by establishing objectives for the activity in hand and then following up the results.

Financial control is about the amount of resources allocated for achievement of the objectives. In the budgetary process, government objectives are formulated and resources are allocated for their achievement. The objectives and resource allocation for each policy area are presented in the Budget Bill. More detailed objectives, and the resource allocation for each agency, are laid down by the Government in its annual appropriation directions.

An account of the results achieved by the agencies and an assessment of these results are presented in the Budget Bill and are used as a basis both for a new allocation of resources and for possible new or revised objectives.

The aims of economic control

The aims of economic control are to supply the Government and the Riksdag with the material they need to reach decisions that ensure proper control of central government finances, to distribute resources in accordance with political priorities, and to ensure a high level of productivity and efficiency in the use of central government resources.

Gender mainstreaming may be seen as a means of developing and improving economic control, and as such one that helps achieve the objectives of economic control.

Formulating gender equality objectives in all policy areas

Gender mainstreaming of economic control also means clarifying the links between objectives, funding and results, from a gender perspective. As a first step, all policy areas have begun by analysing how their particular activities can generate greater gender equality and how they might contribute to a society in which women and men are equal. Based on these analyses, gender equality objectives have been established for relevant policy areas or sub-areas.

One example of an analysis relates to the labour market policy area. The gender equality analysis showed that men are over-represented in the most effective labour market policy programmes – those that most closely resemble ordinary jobs and that frequently lead to permanent employment. Women, on the other hand, are over-represented in preparatory programmes that are less likely to result in a permanent job. The analysis also showed that men are allocated a slightly larger share of the resources available for labour market policy programmes. In the case of labour market training, it showed that women are over-represented in training areas with low average costs while men are over-represented in areas with high average costs. One of the conclusions was that the National Labour Market Administration must review both the gender distribution in the various programmes and the costs for the various measures, with a view to achieving a fairer resource allocation and a qualitative improvement resulting to a greater extent in permanent employment for women as well.

In all, the mainstreaming initiative resulted in over 120 gender equality analyses in 48 policy areas, some 50 established objectives, a number of indicators plus assignments for establishing indicators in additional policy areas, a further 20 mandates, and 60-odd instructions in appropriation directions concerning the reporting of results. The objectives that have flowed from these gender equality analyses are both totally new ones and existing ones in which greater weight has been attached to the gender equality perspective. In many cases, it has proved more fruitful to give the agencies specific mandates rather than objectives. This applies in particular to policy areas where gender equality issues received only lim-

ited attention previously and where there are significant knowledge gaps in the form of inadequate research and statistics, for instance. Today, about half of Sweden's government agencies are operating under gender equality requirements.¹⁷

The work has focused primarily on developing management by objectives and results, and has only touched on actual financial control to a limited extent. As the work on gender equality analyses intensifies, and knowledge concerning resource allocations and results improves, it may in time become feasible to mainstream gender into financial control, where this is desirable and would help achieve the national objectives for gender equality.

Follow-up of gender equality objectives and reporting requirements

When agencies have reported results based on their gender equality objectives, the next step in results-based management begins – the follow-up. The gender equality objectives are followed up in the regular annual follow-up process, when the agencies submit information in their annual reports and receive feedback on their operational results. At present, the Government Offices are working on improving follow-up of the gender equality objectives and of the reporting requirements in the agencies' appropriation directions.

A special checklist for assessing results has been drawn up and a training course in which the officials responsible for agency governance receive supervision in how to assess agency results on the basis of the gender equality objectives. The aim is for this training to become a part of the regular course programme and for the checklists to be included among the regular steering documents.

Objectives and analysis work as part of the regular work

The objectives and analysis work is undertaken by those officials who normally produce appropriation directions or texts for budget bills in their respective policy areas. To assist them in their analysis work, a special method is used, adapted to the policy area structure, to the various stages of the budgetary process, and to work procedures at the Government Offices. The regular course programme includes both methodology training and supervision in analysis work. The work of producing gender equality analyses is coordinated by the gender equality coordinators at the ministries. In 2004–2005, as part of the analysis work, some 400 people received training and supervision to help them perform gender equality analyses and develop gender equality objectives in their policy areas.

¹⁷ I.e. requirements over and above those applying to employment terms and conditions for agency staff regulated by the Equal Opportunities Act.

Work with objectives and analyses has now reached a point where it is time to decide which policy areas or sub-areas are of greatest importance for achieving the national gender equality objectives. In 2006, the ministries will decide which areas of activity are most relevant and are to be given priority, after which analysis work will continue in these policy areas. This may involve analysing parts of a policy area not previously analysed, or revising previous analyses to add depth.

Special focus on statistics disaggregated by sex

As of 1994, there is a special clause in the Official Statistics Ordinance specifying that all official statistics relating to individuals must be disaggregated by sex unless there is special reason for not doing so. This means that all statistics-producing agencies are required to present their statistics relating to individuals in disaggregated form, which in turn means Sweden now has a wide range of statistics that can be used in decision-making material to illustrate the situations of different groups of women and men.

Since 1982, *Statistics Sweden* has had a special department for gender equality statistics, working with such matters as the development, compilation and publication of such figures. One of their publications is *Men and Women in Sweden: Facts and Figures*, which has been published at regular intervals since 1984. This booklet charts the development of gender equality in Sweden with statistics on women and men in many different areas.

Statistics disaggregated by sex – essential to gender mainstreaming

Access to statistics disaggregated by sex is crucial to the implementation of gender mainstreaming, not least with regard to the various stages in the budgetary process. Statistics disaggregated by sex make clear the conditions, needs and opportunities of women and men. It is also important to ensure that the results and resource allocations of the various activities are disaggregated by sex. Where statistics are not sex-disaggregated in decision-making material, the respective situations of women and men in society are hidden from view.

In gender budgeting, statistics need to be disaggregated by sex in a number of different connections. Where results-based management is concerned, for instance, this may involve inserting a formulation into the annual appropriation directions to government agencies requiring them to use sex-disaggregated statistics in their reporting. In the case of decision-making material for economic policy, it may involve ensuring that the statistics used for the purpose are disaggregated by sex and that analyses take into account the conditions and opportunities of women and men respectively.

Training and manual for work with statistics disaggregated by sex

In 2004, Statistics Sweden was assigned to produce advice and guidelines for work with statistics disaggregated by sex. This resulted in a manual directed at a broad target group comprising officials in central government administration unused to working with statistics, and statistics-producing agencies. The manual targets officials whose duties include producing, using or requisitioning statistics disaggregated by sex. It is also used in those courses in statistics disaggregated by sex that have become a part of the regular course programme offered to Government Offices staff.

Focus in 2006: statistics disaggregated by sex in the Budget Bill

The Budget Bill is one of the Government's most wide-ranging and important policymaking documents. A follow-up undertaken in the spring of 2006 shows that there is scope for incorporating statistics disaggregated by sex to a greater extent than at present. In the Budget Bill for 2006, half of the individually based tables and diagrams were presented by sex. The Government has declared that the target for the next bill is that all individually based tables and diagram are to be presented, discussed or analysed by sex, unless there are special reasons for not doing so.

To show how extensive and complex a challenge gender budgeting represents, below is a presentation of the work that has been undertaken in pursuit of the goal of sex-disaggregated statistics in the Budget Bill.

The first step was to make fully clear where the responsibility for achieving the policy goals lay. To emphasise the ministries' commitment to the statistics objective – and to the other objectives in the 2006 action programme – the State Secretaries for Gender Equality Affairs, Finance and the Prime Minister's Office issued a special letter to the other state secretaries. Also, a 'state secretary round' was organised, involving meetings between the State Secretary for Gender Equality Affairs and the state secretaries for each of the other ministries to underline the importance of the objectives in the 2006 action programme.

At senior official level, the gender mainstreaming requirements were clarified further, including the demand for statistics disaggregated by sex in the steering documents produced by the Ministry of Finance's Budget Department in preparation for the Budget Bill. In addition, a checklist was drawn up for the purpose and was published along with the other documents on the Ministry of Finance's website for budget work. In preparation for the Budget Bill, the Government's Division for Gender Equality subsequently provided training in statistics disaggregated by sex for the Ministry of Finance's Budget Department.

During the spring, each ministry instituted a survey of the reasons why not all of the individually based tables and diagrams in the Budget Bill were disaggregated by sex in the 2006 edition. To assist them in this task,

the Division for Gender Equality provided a model based on an examination of all 2 900 pages of the Budget Bill for 2006. The Division then checked these surveys with each ministry at special feedback meetings, after which it supplied training in sex-disaggregated statistics for those ministries that were interested, to officials working with the Budget Bill. The task has also involved establishing and intensifying cooperation between gender equality coordination and budget coordination at ministry level.

The goal of statistics disaggregated by sex in the Budget Bill for 2006 will be followed up at the end of 2006.

5.5 Concluding reflections

During the autumn of 2006, an interim evaluation will be conducted of the work undertaken in the first few years, based on the *Plan for Gender Mainstreaming at the Government Offices*. This study will focus on the gender mainstreaming of the budgetary process. So far, two follow-ups have been undertaken of the indicators associated with the plan's objectives. The discussion below is based partly on the results of these follow-up studies and partly on observations arrived at in the course of the work. These observations should thus be regarded as hypotheses rather than as verified conclusions.

The importance of working systematically

Sweden has considerable experience of gender equality work at various levels and in various spheres. The work has often been conducted outside regular activities and the focus has been on changing attitudes.

Gender mainstreaming, however, involves changing an organisation's regular decision-making processes and activities. If this endeavour is to succeed, the work must be systematic. At the Government Offices, all such work is based on four strategic success factors: Objectives and other forms of Management and Control; Training; Methods and Tools; and Coordination and Support.

To sum up, all members of staff must be fully aware of what is to be achieved, but they must also be properly equipped with the requisite training and activity-specific methods for their work. Also, there must be a position/unit responsible both for coordinating and following up the work and, where necessary, for providing staff with consultative support. If any of these four success factors is lacking, the work will not have the desired impact.

The lessons learned and the results of gender mainstreaming work at the Government Offices in recent years underline the truth of this claim.

The importance of unequivocal and ongoing support from senior management

The work of mainstreaming gender into the budgetary process is based on clear formal governance from above in the form of a recurring political commission. The first such commission was based on the commitment made by the Government to the Riksdag in 2003 to undertake gender equality analyses in all policy areas for the purpose of formulating objectives and indicators for gender equality. The second commission was the *Plan for Gender Mainstreaming at the Government Offices*, focusing in particular on the budgetary process. This plan covers the years 2004–2009 and was confirmed in a third commission in the form of the Government's action plan for work with gender mainstreaming in 2006.

These government decisions have since been consolidated by state secretary letters and by the 'state secretary round' of meetings initiated by the State Secretary for Gender Equality Affairs for the purpose of underlining the importance the work to her colleagues in the other ministries.

Despite all this, the gender equality coordinators in the ministries have frequently stated that the demand for mainstreaming must be expressed even more clearly – both by the political level and by managers in everyday ministry work. In each individual case where gender equality is relevant, ministry officials must be explicitly commissioned to carry out gender equality analyses and submit proposals that foster gender equality. Also, where such analyses and proposals are lacking in decision-making material, this must be pointed out. Only then, say the coordinators, can a gender equality perspective be properly mainstreamed into the Government's regular, day-to-day operations.

This is especially important in light of the difficulties that are hampering intersectoral work in general. One such difficulty is persuading managers and officials to see any point at all in mainstreaming perspectives of various kinds into what they regard as their core activity – to see that these perspectives in fact represent dimensions of this core activity and that their integration thus helps to improve it. Another difficulty arises when managers are required to integrate many different perspectives into decision-making processes and activities. At the Government Offices, the term 'perspective crowding' is increasingly used to describe the situation that arises when many different perspectives have to be considered, e.g. in analyses and decision-making material. At the Government Offices, 13 such perspectives have been identified as universal issues to be given due consideration where relevant. Besides gender equality, these include the mainstreaming of child and disability perspectives, and of an immigrant perspective etc.

Sweden's county administrative boards are the public authorities with the most wide-ranging mandate concerning gender equality and gender mainstreaming, but also in terms of the demands made from other perspectives. In their annual reports for 2005, a number of the boards dis-

cussed both the difficulties of working intersectorally and the fact that they are required to deal with several cross-sectoral matters in parallel. The county administrative board in Skåne gives an account of this problem, which is also to be found at the Government Offices.

”A common conclusion to be drawn (...) is the difficulty out in the line organisation of finding time for internal intersectoral work. Each policy area is regarded as the operation’s principal task and is also what staff identify most strongly with, whereas cooperation across sectoral boundaries does not motivate the individual employee to the same extent, as it is not regarded as part of the regular operation. Difficulties and obstacles in the way of effective intersectoral work are the lack of clear priorities, with clear delimitations and fixed-term interim targets (focus and objectives), and a predetermined timetable for implementation.”

The importance of familiarity with the processes

As in many other organisations, the decision-making processes in the Government Offices are highly complex. They consist of many different steps and involve many different actors – at the Government Offices, both in the specialised ministries and in the Ministry of Finance. This applies not least to the budgetary process. Gender budgeting necessitates careful analysis of this process and of the various sub-processes. This in turn means a close familiarity with the Government Offices and with the budgetary process as a whole is essential.

The importance of sustained effort and pragmatism

As has already been emphasised, gender mainstreaming involves making changes. And change processes are seldom plain sailing. They tend to take time and they usually encounter resistance. One conclusion that may be drawn in the case of gender mainstreaming, therefore, is that while those involved should never lose sight of the overall objective, it is important to be pragmatic and to be prepared both to change course and to adjust the speed of change where necessary. It is a good idea to proceed on the basis of the actual situation in the organisation. In analysing areas of gender mainstreaming work as part of the decision-making material used for the autumn evaluation process, Eva Mark, a researcher at Göteborg University, writes as follows:

“Assigning responsibility for gender mainstreaming to the line may in practice be viewed by experts in the ‘old’ order as having taken from them their role and their mandate.

In a gender mainstreaming process, the expert must be able to refrain from showing everything she/he can, and must be able to keep her/his need to appear clever and efficient under control. It is better for an operation if the practical implementation of gender mainstreaming, for instance in a work process, is initiated and shaped by a member of staff rather than an outside expert. Only then can the new perspective be brought into the operation. At the same time, however, this

means that the expert must accept, and welcome, what in his or her eyes may be less professional solutions, unexpected solutions, not particularly ambitious solutions by uninterested individuals, or from a gender perspective half-hearted solutions. The gender mainstreaming process is going to be introduced into an organisational culture, and organisational changes proceeds one step at a time. Also, the member of staff is not as skilled as the expert. The expert's radical perspective cannot be immediately integrated, even if integration is the aim in the long term."

In the case of the government budget process, the presence of a three-year budgetary cycle also means that it takes time for the work to have an impact. A gender equality analysis carried out at the Government Offices in 2006, for instance, may lead to formulations in the Budget Bill and the agencies' appropriation directions for 2007, concerning for instance gender equality objectives or demands for reports showing sex-disaggregated resource allocations. In 2007, the agencies will seek to achieve these objectives and will then report on the results of their work in 2008. Those results will then serve as a basis for a fresh analysis ahead of the Budget Bill and for any changes that may be required in the appropriation directions for 2009 concerning changes in the operation.

The importance of broad skills

The Government's Division for Gender Equality has always occupied different roles – supportive, proactive and as a watchdog. In relation to the current gender mainstreaming work, the emphasis is on supporting colleagues who are required to adopt a gender equality perspective in their regular duties, and on 'helping them to help themselves'. This means less emphasis on the role of expert and more on the role of consultant.

As the Division for Gender Equality has overall responsibility for directing, coordinating and following up work on the Government's plan for implementing gender mainstreaming, it must be fully cognisant of the processes involved.

The Division for Gender Equality has therefore concluded that its gender mainstreaming group must incorporate a wide range of skills. At present, the group comprises six people with partially differing skills/competence profiles. All members of the group possess – or have come to acquire in the course of their work – a close understanding of the gender equality issue. All have several years' experience of the Government Offices and/or have worked with a government agency. With the odd exception, all have previous experience of directing gender mainstreaming efforts. One of the members, for instance, has worked as a budget coordinator, executive officer and gender equality coordinator with one of the larger ministries. Another is an economist and a third is an expert in statistics disaggregated by sex. The group also includes an

information officer whose tasks include developing web-based support and producing printed materials and news bulletins.

Development needs

The task of mainstreaming gender into the national budget in Sweden has begun, and a firm foundation has been laid. However, much remains to be done before the Swedish budgetary process can be described as gender mainstreamed. Outstanding issues include how the following aims are to be achieved:

An even stronger link to the regular budgetary work

Far too often, as noted above, making the gender equality perspective visible and giving it due consideration is still thought to lie outside the core activity of many policy areas. This means that constant improvements must be made in management and control, in methods and in training alike.

Even better adaptation of methods and tools to activities

The methods and tools/approaches that have been developed in support of gender budgeting are in part considered excessive and complicated. The challenge here is to make the methods more simple for users without simplifying them to such an extent that quality is jeopardised, for instance in gender equality analyses.

Other method issues that require further consideration concern the methods and tools used in decision-making material for economic policy. Swedish work in this field so far has scarcely touched upon this issue. To what extent, for instance, is it possible to produce reliable sex-disaggregated economic outlooks?

Customised training instead of general training

The general training courses provided at the Government Offices, including the basic course in gender equality and the course in gender equality analysis, attract relatively few participants. Experience to date has shown that both attendance and impact are improved when ministry-specific training is offered targeting special groups such as executive officers and budget coordinators. The training can then proceed specifically from the duties and activities that the participants have before them.

Closer cooperation between gender equality coordination and budget coordination

Experience hitherto suggests that cooperation between gender equality coordination and budget coordination needs to be improved at both government office and ministry level, in order to arrive at a suitable division of responsibilities for the various parts of the work.

Results and impact of the work

So far, Swedish work with gender budgeting has led to such developments as the Budget Bill becoming increasingly less gender blind in many policy areas and the governance of many agencies becoming clearer on the subject of gender equality. It is too early, however, to determine what impact the work is having in terms of greater gender equality both in society and in the activities that women and men are offered by public agencies. Nevertheless, achieving results in these respects is crucial to the continuation of work in this field.

6. Methods

Denmark

Gender Equality assessment of legislation

Gender equality assessment of bills assesses whether a bill may impact differently on the female and the male population as well as what this means for gender equality

Gender equality evaluation of resource allocation

Gender equality evaluation of resource allocation evaluates how financial resources are distributed between women and men and the impact of this distribution on gender equality. Evaluations may be made of both planned resource allocations and allocations already implemented.

How to do gender disaggregated statistics

Tools for working with gender-segregated data and gender disaggregated statistics, A requirement of gender mainstreaming work is to obtain knowledge, data and statistics on women's and men's conditions, needs and activities and thus avoid work that is gender biased.

Finland

A tool for gender impact assessment of legislation

A pre-evaluation of possible gender impacts of law proposals. Available at the Ministry of Social Affairs and Health in Finland

Sweden

JämKart

JämKart is used to systematically review the organizations work in order to assess how it contributes to implementation of national equality goals. The method also shows improvement potentials, supports development of goals and activities and can serve as a monitoring tool.

JämKAS Basic

The Method assists in conducting a systematic gender equality analysis within a policy area and for selecting a strategic area for further analysis.

The method has been developed from practical work within the Government Offices and has also been used by state agencies. It focus on three areas: compilation and selection, survey and analysis, and formation of goals and indicators.

The method aims to systematically create an inventory of a policy area in order to study equality patterns and develop new goals and indicators that contribute to achieving gender policy goals.

JämKAS Plus

The method is developed by the Government Offices for gender analysis of a specific area. It investigates gender patterns, analyse findings and make conclusions.

4R

The 4R method is a tool that was developed to review and analyse an area/sector from a gender equality perspective, with the aim to make the operation more equal. It serves as an aid in systematically compiling facts and information about the circumstances of women and men in a given situation.

The gender-equal organisation

The method can be used throughout the organisation or in working groups.

Aims at formulating what a gender-equal organisation can be, the possible advantages and disadvantages for the organisation. It also examines if the political/managerial will for gender work exists.

Four strategic success factors for gender mainstreaming

A model for establishing management systems and strategic plans for sustainable gender mainstreaming work.

7. References

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Useable websites:

- The Nordic Council of Ministers
Gender Budgeting
Gender Statistics
www.norden.org
www.gender-budgets.org
devdata.worldbank.org/genderstats/home.asp
- UNIFEM
Commonwealth
www.unifem.undp.org
www.thecommonwealth.org/gender
- International Development Research Center Canada
www.idrc.ca/gender
- Womens Budget Group UK
www.wbg.org.uk
- Bridget gender development info service on University of Sussex UK
www.ids.ac.uk/bridge
- Institute for Democracy in South Africa
Tanzania Gender Networks Programme TGNP
The World Bank
www.idasa.org.za
www.tgnp.org
www.worldbank.org/wbi/publicfinance/gender.html
- The International Monetary Fund
www.imf.org

Links to the Nordic countries homepages

- Finland <http://www.stm.fi/Resource.phx/sve/ansva/jamst/index.htm>
- Norway <http://odin.dep.no/bfd/norsk/tema/likestillingnytt/bn.html>
- Sweden www.regeringen.se/sb/d/2593
- Iceland www.jafnretti.is
- Denmark <http://www.lige.dk/koensmainstreaming.asp>