

GENDER BUDGETING IN BELGIUM: FINDINGS FROM A PILOT PROJECT

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ABSTRACT: The article highlights activities and findings of the Belgian initiative regarding gender budgeting, which are put against the background of theory and practice developed so far elsewhere. Attention is drawn upon the opportunities of gender budgeting to push further forward the policy goals of gender equality, thereby overcoming a number of problems commonly associated with the currently widely propagated strategy of gender mainstreaming. The article provides first-hand information on the origin of the Belgian initiative, its political location, the activities performed and the methodology used. Analysis of findings addresses a number of key dimensions in gender budgeting, including (i) the overarching importance of the political location, (ii) the internal management and monitoring function of gender budgeting and the importance of prevailing budgetary systems, and (iii) the external accountability function of gender budgeting and the need to link up with outside-government initiatives.

Key words: gender budgeting; Belgium; gender mainstreaming; gender budget analysis; accountability; public management

1. Introduction and overview

Gender budgeting refers to the analysis of the differential impact of government budgets on women and men, girls and boys and to the systematic integration of a gender perspective in budget documents and processes, thereby ultimately aiming to push forward the policy objective

of gender equality.¹ It has been elaborated as a response to the observation that budgetary policies are not necessarily gender-neutral, contrary to what is commonly thought. As men and women hold different positions in society, characterised by different needs, tasks, time-use, opportunities and hindrances it is unlikely that they will be affected similarly by government fiscal policy or that they will hold the same preferences regarding government expenditures. Public goods, such as schooling, health care and public transport are consumed by men and women to different degrees; they tend to benefit differently from social transfers. It is similarly evident that the way in which government incomes are collected affect women and men differently.

Particularly in developing countries the differential allocation of governmental expenditures in basic services as schooling and health is visible. Gender-disaggregated benefit incidence analysis has for instance shown that schooling expenditures in Ivory Coast and Ghana predominantly benefit boys and that this gap increases with the level of education (Demery *et al.* 1996). While such findings foremost document that the policy objective of gender equality is still far from being reached, even as regards basic human rights as schooling, they also point at an important loss of effectiveness and efficiency. A government policy that does not reach its full target group fails to be effective. Furthermore, there is widespread empirical evidence supporting the assertion that diverting resources away from girls and women is negative for overall economic and human development both in developing and industrialised countries (World Bank 2001).

Against this background, gender budget initiatives are conducive in pointing out actual differential allocation and in suggesting budgetary reallocations. It would be ideal if prior to implementation all government policies and the corresponding budgets would be assessed both in qualitative and quantitative terms on their expected impact on women and men, using among others results from ex-post analysis exercises from previous budgetary cycles, and be adjusted when proved to be contrary to the stated policy objective of gender equality. However, most initiatives to

1. In order to disentangle more clearly between initiatives that are restricted to analysis and those that have reached the stage of systematic integration into budgeting, one may also use separate wording. The former are then labelled 'gender budget analysis', the latter 'gender budgets', 'gender-sensitive budgets' or 'gender-responsive budgets', while 'gender budget initiatives' is used as the overall umbrella concept (Hofbauer 2003). Strictly speaking one could also use separate wording for initiatives that take place at different moments in the budget cycle: i.e., gender budgeting (planning stage); gender accounting (implementation and monitoring phase); gender auditing (audit and evaluation stage).

date still focus on analysis and are not yet reaching the stage of systematic integration of a gender perspective into mainstream budgeting.

If the gender gap is more marked in developing countries, gender equality is far from being reached in European countries. This is obvious from comparing scores on the Human Development Index (HDI) and the Gender Development Index (GDI). Both synthesize levels of attainment on education, life expectancy and income, but the GDI corrects the HDI for gender inequality. While the 15 European countries, member of the EU in 2001, all invest substantially in the human capabilities of both its men and women (all rank among the top 25 for HDI and GDI) none does that in a fully equal way: in all countries the GDI value is below the HDI value (UNDP 2003). Discrimination is in particular suggested by the Gender Empowerment Measure (GEM), which gives an indication of the degree to which men and women are able to put their capabilities into practice. Disregarding differences among European member states, statistics show that on average women held in 2001 about 25 percent of the parliamentary seats, and 27 percent of the positions as legislators, senior officials and managers. Women's lower pay level and lower participation in the market labour led to an income level that was on average about 54 percent of men's income level in 2002 (UNDP 2003).

Acknowledging that the existing spectrum of policy and juridical instruments, including 'anti-discrimination legislation (particularly applied with reference to labour markets)' and 'positive action (particularly applied as regards internal government employment)' were not powerful enough, and at the same time strongly instigated by the momentum created at the Beijing conference, the EU and most of its member states have lately endorsed gender mainstreaming as the new dominant approach to work towards gender equality.² Several studies (see among others Booth and Benneth 2002; Council of Europe 2000; Pollack and Hafner-Burton 2000) suggest that there is a huge diversity in the range and success of such initiatives. While all member states are officially committed to the approach of gender mainstreaming, implementation in most of the states is seriously lagging behind. Drawbacks pointed at include conceptual problems with the construct of gender mainstreaming itself and particularly the unclear articulation to other policy approaches that strive towards gender equality; the inadequate translation into operational indicators, measures and criteria; the ineffective steering and control mechanisms and the low levels of staff and budgets allocated towards its implementation. Adding to this are the difficulties faced when dealing with transversal issues, which

2. See articles 2 and 3 of the Treaty of Amsterdam and the 1996 Commission communication 'Integration of equal opportunities for men and women in all community policies and actions'.

demand a horizontal approach, within structures that are predominantly organised along vertical lines (Bangura 1997; Federaal Ministerie van Tewerkstelling en Arbeid 2002; Michielsens 2001).

Recently then gender budgeting has come to the forefront. The practice was born in Australia during the early 1980s³ and has spread in particular to developing countries, not the least under pressure of the donor community which considers it a mechanism to foster accountability. Despite the danger of being caught in a spiral of rising national resistance against a gender conditionality imposed unilaterally from the outside, gender budgeting has increasingly unfolded itself as a promising strategy to counteract some of the obstacles mentioned above. It is in particular gender analysis of the budget that unveils generally inadequate resource allocation to the policy objective of gender equality, while systematic integration of a gender perspective into budgeting helps preventing a lack of resources causing policy evaporation. Similarly, the impregnation on a government budget and fiscal policy, itself operating across all sectors of an economy, attenuates the fundamental problem of horizontality. The framing of gender in terms of an economic discourse liberates it from the 'soft' social issues arena and propagates it to the level of macroeconomics, which is often thought of as being technical, value-free and gender-neutral.

While the focus on fiscal policy and the budget is certainly limited when set against the perspective of fully engendering macroeconomics, which would rather necessitate a transformation of the underlying neoclassical macroeconomic framework that models macroeconomic policymaking and primary income distribution,⁴ it is undoubtedly a relevant, timely and easily defensible starting point. Firstly, as a lot of societies have spelled out their aversion towards gender inequality, it is unacceptable that the state, while correcting for market failures, would itself create or widen the existing gender gap. On the contrary, if gender equality has been endorsed as an important policy objective, fiscal policy rather needs to correct for gender bias created by non-state actors and integrate it as an overarching principle in the fulfilment of its allocative, redistributive and stabilising function. Secondly, given the importance of the public sector, both from a macro and micro perspective, engendering it would certainly make a difference. In the European Union, general government outlays and total tax and non-tax receipts constituted on average 45.9 and 46.6 percent,

3. See Sharp and Broomhill (2002) and Sawyer (2002) for a description and analysis of the Australian gender budget initiatives.

4. Budlender (2002b: 85) refers in this respect to the fundamental criticism stating that the gender responsive budgeting approach, by not asking questions about the theoretical assumptions underlying the budgetary framework, is rather reformist than transformative.

respectively, of the nominal GDP at the turn of the century⁵ (OECD 2003). It is evident that all citizens are to some degree confronted with the public sector, be it through the consumption of publicly provided education, health, and other goods and services, through social security transfers or through taxation. Additionally, budgetary policy has become increasingly important for overall macroeconomic policy as over time, and strongly related with decades of fiscal austerity surrounding the Maastricht criteria, hard budget constraints have more and more set the boundaries and parameters for action by government ministers. Thirdly, times are propitious for gender budgeting as a lot of countries are experimenting with reforms of the public sector in general and of budgeting procedures in particular,⁶ alarmed by economic crises on the one hand and the sharply declining legitimacy of government intervention on the other. Periods of change traditionally open opportunities for new ideas that would not so easily be welcomed in societies otherwise characterised by relatively fixed and standardised budgetary systems. Moreover the outlook of the new procedures generally implies a move from incremental and line-item input budgeting to more performance-based forms of budgeting,⁷ which are intrinsically better suited to integrate a gender perspective (on this, see Sarraf 2003; Sharp 2003; Sharp and Connolly 2003).

It is then maybe not surprising if increasing marks of sympathy for gender budgeting in several western and eastern European countries may be discerned, and if various experiments and feasibility studies are being set up (Villagomez 2004). Demonstration effects of well-known earlier initiatives in among other France, Sweden and the UK are gradually paying off.⁸ A review of European initiatives is illustrative of gender

5. Figures apply to the former European Union of 15 member states.

6. The website of the Directorate for Public Governance and Territorial Development (OECD) (see <http://www.oecd.org/department>) offers accessible information on public sector and budgeting reforms in OECD countries.

7. In a system of line-item or incremental budgeting every year an amount of funding is added to the budget of the previous year. The focus is exclusively on the input level of the budget and contrary to a system of performance-based budgeting no linkage is established between the input level and the subsequent levels of 'activities', 'outputs' and 'outcomes'. See Sharp (2003) for a more detailed overview of different budgetary systems.

8. The French and the Swedish initiatives are both steered by their respective governments and reported on in an official annex to the budget (OECD 2001). The outside-government initiative in the UK is driven by the Women's Budget Group, which is mainly composed of academics and members of women's and trade union's organisations and predominantly focuses on the revenue side of the government budget (see among others Himmelweit 2002; St Hill 2002).

budget initiatives in general (see, among others, Budlender 2002a). While the concept of gender budgeting is much more delineated than that of gender mainstreaming, there is nevertheless no clear-cut blueprint. Gender budgeting initiatives may encompass a huge diversity of undertakings and may be initiated and located within diverse settings, ranging from local civil society organisations to the ministry of finance (Budlender 2002b; Budlender and Sharp 1998; Elson 2002). It includes activities as diverse as a tracking/accountability exercise initiated by a civil society organisation in order to check whether budgets allocated are also effectively spent and reach the intended target group as a ministry's analysis of the gender effects of its expenditures and revenues officially reported on as an annex to the budget. Table 1 gives an overview of the criteria frequently mentioned in stocktaking.

A glance at the table reveals that the different criteria are not totally mutually independent. The methodology used, for instance, largely depends on the other criteria⁹, while the political location largely influences the objectives, the phase of the budget cycle and the coverage. While not being exhaustive, the criteria offer an opportunity to bring some order into the huge diversity of existing initiatives while they also help structuring new projects.

This has among others been the case for the Belgian pilot project located at the federal government level. It started in 2002 as a spin-off of the international high-level Brussels-based conference 'Strengthening Economic and Financial Governance: towards Gender Responsive Budgeting' organised jointly by the United Nations Development Fund for Women (UNIFEM), the Organisation for Economic Cooperation and Development (OECD), the Nordic Council of Ministers and the Belgian Government.¹⁰ This article draws upon the outcomes of the one-year pilot project (June 2002 until June 2003). Section two hereafter briefly describes the Belgian initiative, including first-hand information on its origin, its political location, the methodology used and the major findings. In doing this, we hope to shed additional insight into concrete initiatives of gender budgeting, which have been scarcely documented in-depth so far, except for a recent compilation of country experiences (Budlender and Hewitt (eds) 2002). The findings for Belgium are more thoroughly analysed both

9. Instruments as gender-aware policy appraisal and gender-disaggregated beneficiary assessment are for instance primarily used for initiatives that are located at the ex-ante phase while gender-disaggregated benefit incidence analysis predominantly applies to ex-nunc and ex-post phases as it necessitates quantitative data about actual use of governmental services. Gender-disaggregated revenue incidence analysis is obviously only applicable to the revenue side of the budget.

10. For a compilation of the contributions to the conference, see UNIFEM (2002).

TABLE 1. Different criteria to classify gender budget initiatives

Criteria	Levels
<i>Objectives (why?)</i>	<input type="checkbox"/> awareness raising (about the non-neutrality of fiscal policy and budgets and its capacity to bring about changes) <ul style="list-style-type: none"> ● within the administration ● within society <input type="checkbox"/> accountability <input type="checkbox"/> provoking changes, preventing new biases from being created and correcting for existing ones
<i>Political Location (where is it located?)</i>	<input type="checkbox"/> inside the government <ul style="list-style-type: none"> ● initiated by the Ministry of Equal Opportunities, the Finance Ministry or the Planning Ministry ● focus on particular portfolios: education, health, ... <input type="checkbox"/> within parliament, or particular parliamentary commissions <input type="checkbox"/> outside the government, by civil society actors <input type="checkbox"/> combination of both inside and outside government
<i>Coverage (what?)</i>	<input type="checkbox"/> content of budgets <ul style="list-style-type: none"> ● overall expenditures ● overall revenues ● limited to some portfolios ● limited to some categories of expenditures (gender-specific, equal opportunities in the public sector, mainstream expenditures) <input type="checkbox"/> budgetary processes
<i>Phase of the budget cycle (when?)</i>	<input type="checkbox"/> ex-ante, during formulation and enactment (budgeting) <input type="checkbox"/> ex-nunc, during implementation and monitoring (accounting) <input type="checkbox"/> ex-post, at the moment of evaluation (audit)
<i>Methodology (how?)^a</i>	<input type="checkbox"/> three broad approaches <ul style="list-style-type: none"> ● three-way categorisation ('<i>the Sharp framework</i>') (Budlender and Sharp 1998) ● five step approach ('<i>the Budlender framework</i>') (see among others Budlender 2002b) ● budget cycle framework ('<i>the Elson Framework</i>') (see among others Elson 2002) <input type="checkbox"/> specific instruments (Elson 2000) <ul style="list-style-type: none"> ● gender-aware policy appraisal ● gender-disaggregated beneficiary assessment ● gender-disaggregated benefit incidence analysis ● gender-disaggregated time use studies ● gender-aware medium-term expenditure framework ● gender-disaggregated revenue incidence analysis ● gender-aware budget statement

Sources: On the basis of Budlender and Sharp (1998), Budlender (2002b), Elson (2002).

^aThe overview is not exhaustive and serves to highlight approaches and instruments that are commonly referred to.

in terms of content and process in section three. Gender budget initiatives are, similar to public finance in general, strongly embedded within a particular socio-economic, political and administrative context, which implies the absence of any universal recipe to guarantee success. Nevertheless, documenting and disseminating information about successes and failures, opportunities and hindrances may strengthen the design and implementation of future initiatives both in Belgium and abroad.

2. The gender budgeting initiative in Belgium: Origin and general description

The roots of the Belgian initiative lie in the 2001 international conference on gender budgeting, initiated by the Secretary of State for Development Cooperation. While preparing for this high level conference, it became obvious that it would be hypocritical to request aid recipients to apply gender budgeting while not adopting it in Belgium. Cooperation was thus sought with the Belgian federal Ministry of Employment and Equal Opportunities, which subsequently spearheaded the Belgian federal project on gender budgeting. The initiative was formally adopted during the Council of Ministers of March 9th, 2001, and lodged within the larger gender mainstreaming project, which had started at end 2000 as a direct follow-up to the engagements made at the Beijing conference. At that time a special structure, the so-called 'Mainstreaming Cell' was set up under the responsibility of the Directory of Equal Opportunities of the Ministry of Employment. It consisted of 'flying' academic gender experts working closely together with in-house staff of all federal administrations and cabinets¹¹ who were specifically assigned to aid the implementation of gender mainstreaming.¹² The latter were also involved in the gender budgeting project, coupled this time to other academic experts.

The objective of the gender budgeting project was to explore the feasibility of applying gender budgeting within Belgian's federal government services. In doing this, three intertwined phases of training, action research and information dissemination were set up by the responsible staff at the Directory of Equal Opportunities and two teams of in total three academic experts. Firstly, two interactive training sessions were organised for a combined audience of budgeting and gender officials of all federal administrations and ministerial cabinets. The aim was twofold and included awareness-raising and transferring of knowledge about approaches and tools. The 'why' question was mainly addressed through

11. A cabinet is a group of advisors working closely together with a minister.

12. See Federaal Ministerie van Tewerkstelling en Arbeid (2002) and Michielsens (2001) for a more detailed overview of the gender mainstreaming project.

the use of facts and figures provided through previous gender-disaggregated budget analysis and through documenting the efficiency, effectiveness and equality dividend that might be earned from gender-sensitive fiscal policy. The 'how' question was dealt with through exposure to the various approaches and instruments elaborated so far. The latter were assessed on their usefulness and the prerequisites needed for application were illustrated by referring to examples of previous practice. To show the practicability at the Belgian level, and to stimulate cooperation between officials, the training concluded with a group exercise based on the budget of the federal ministry of Employment and Equal Opportunities.

The second stage of action research was loosely structured on the three categories' approach of Sharp, which distinguishes (i) gender-specific expenditures that are targeted to men or women responding to their particular needs, (ii) equal opportunities expenditures in public sector employment, and (iii) general or mainstream expenditures spent on goods that are available to all citizens but that are analysed on their gender impact (Budlender and Sharp 1998). The first category of expenditures was slightly adjusted to cover all expenditures specifically assigned towards the goal of gender equality whereas the third category of expenditures was evidently not relevant at the Ministry of Finance where the focus was instead on the revenue side. While in the past there has been some discussion about the appropriateness of including the second category of expenditures, which is rather linked to the internal equality function (Sarraf 2003), it was helpful to integrate it as this enabled to distinguish more clearly between the latter and the overall (third category of) expenditures that affect the entire population (see also Budlender 2000, 2002b). Moreover, both are not necessarily totally independent from each other: as human resources employed within the public sector are an important input into public service delivery and decision-making, a higher degree of internal equality may clearly pay off in terms of a higher degree of gender sensitiveness of public finance in general.

At the beginning of the phase of action research, two of the academic experts visited all administrations and cabinets taking stock of possible prior or ongoing initiatives regarding any of the three types of expenditures or regarding government revenues. They found it of utmost importance not to make *tabula rasa* but to value previous efforts and to search for synergies with ongoing undertakings as much as possible. They further noted down the type of gender-disaggregated data, both quantitative and qualitative, that was available and accessible and gauged the eagerness of the department staff to be involved more thoroughly in an exercise of gender budgeting.

During the information round, it became obvious that staff were in particular acquainted with promotion of equal opportunities within government employment (category 2). In March 1990, the Belgian federal government indeed adopted a Royal Decree that provided a legal basis for positive actions as to promote gender equality in government employment (*Belgisch Staatsblad* 8 March 1990). To implement this in practice, 'positive action' personnel were designated in all ministries, regrouped in positive action networks, supported by staff of the Equal Opportunities Directory of the Ministry of Employment. One of the fundamental problems however has been the absence of specifically assigned budgets for the effective implementation of actions, putting the positive action personnel in a constant position of bargaining over resources within their respective ministries. While actions undertaken did pay off, stripping responsible staff of adequate financial resources certainly curtailed the effective translation of the policy rhetoric. Analysis highlights that women are still overrepresented within the relatively less stable category of contractual employees (in June 2000, 68 percent were women against 40 percent of the statutory personnel). Additionally, they remain overwhelmingly packed at the lower-paid levels, representing about a third of the two highest paid categories against about two-thirds of the lowest paid category (Federaal Ministerie van het Openbaar Ambt 2001). There are further indications about systematic differences in type of training attended, vertical and horizontal mobility and participation at schemes to facilitate the family/work balance.

Data regarding initiatives that contribute directly to the policy objective of gender equality (first category of expenditures) is most directly available from the ministerial report about the follow-up of the Beijing Platform for Action, yearly put before parliament for approval. While the so-called 'Peking Law' of March 1996 through this reporting function created an instrument of external accountability for the sake of parliament and the overall Belgian population, it is puzzling to observe that for almost none of the listed objectives or interventions budgets were earmarked nor were there time bounds specified. In their response to yearly parliamentary interpellations regarding the assigned budgets, ministers repeatedly sheltered themselves behind 'the veil of mainstreaming', indicating that the activities identified in the report would be financed from the overall department's budget. While this may be effectuated in some ministries, the absence of earmarked budgets heavily jeopardizes the effectiveness of the accountability instrument and makes the implementation of the interventions themselves heavily dependent upon the bargaining power of the ministries' gender officers. This is all the more the case in a system where accountability on the basis of ex-post evaluation of outputs and impacts is largely deficient. A listing of the meagre budgetary resources

that were earmarked for the realisation of gender equality revealed that these represented a negligible fraction of overall federal budget in fiscal years 2001 to 2003, amounting to less than one hundredth of one percent of the federal budget (Belgische Senaat 2000, 2002, 2003a,b).

Not surprisingly, in none of the administrations was there a systematic integration of a gender perspective in mainstream budgeting, and cases of gender analysis of mainstream expenditures were extremely rare.¹³ Aside from the absence of ongoing initiatives, in none of the federal services was gender-disaggregated data needed to start a new exercise readily available. Notwithstanding the latter disappointing results, two interesting initiatives came to the attention of the researchers during the information round, while two new exercises were started at other ministries within the framework of the gender budgeting project itself. A brief overview of location, main activities and a selection of findings is reported in Table 2.¹⁴

The first two initiatives were fully in the hands of in-house experts and officials of the ministries concerned and had taken off earlier under the umbrella of the gender mainstreaming project.¹⁵ As such they did not fully exploit gender budgeting instruments, such as the gender-disaggregated tax or time incidence analysis, while they also adopted a fairly restrictive approach by mainly focusing on the direct gender-disaggregated effects, leaving aside the indirect effects on intra-household allocation and on long-term labour market behaviour, which have been pointed at by among others Himmelweit (2002). Notwithstanding these limitations, which could be addressed in the future by complementing the existing findings with more deep-rooted independent research, the initiatives are of particular interest for touching the issues of government revenues and social security. Except for some initiatives such as the analyses of short and longer term gender-differentiated effects of taxes and benefits provided by the UK Women's Budget Group, the revenue side of the budget has largely remained under-analysed. Whereas the current initiatives within the Ministry of Finance and the former Ministry of Agriculture and the Self-Employed (reported on in Table 2) did not push the analysis far enough, the initiatives offer opportunities to unveil underlying gender-biased assumptions in macroeconomic policy. For instance, the new 2003 regulation pertaining to the fiscal and social

13. One noteworthy exception regards the study documenting the gender-disaggregated impact on employment of official measures taken to diminish employers' social contributions, published by the Federal Ministry of Employment in 2000.

14. For a more detailed overview of all findings, see Cecchini *et al.* (2002, 2003a,b).

15. Analysis at the level of the Ministry of Finance were conducted by Mr. Valenduc (Ministry of Finance) and the expert group that was installed at the Ministry; data regarding the statute of 'helping spouses' were provided by Ms. Warrier (National Agency for Social Security).

TABLE 2. Overview of activities and findings regarding mainstream expenditure and revenue

<i>Location</i>	<i>Main activities</i>	<i>Selection of findings</i>
<i>Ministry of Finance</i>	<ul style="list-style-type: none"> <input type="checkbox"/> assessment of the gender-disaggregated effects of the personal and business income tax policy and the 2000 tax reform 	<ul style="list-style-type: none"> <input type="checkbox"/> women benefit most from measures that favour low income categories (such as measures that significantly reduce fiscal pressure on low wages) <input type="checkbox"/> men benefit most from the reduction of the average income tax rate and from the decrease in the progressive income tax <input type="checkbox"/> differences in absolute gains are highest in 'two-earners families' where men benefit on average twice as much from the tax reform <input type="checkbox"/> tax exemptions resulting from payment of private life insurance contributions particularly benefit men <input type="checkbox"/> exemptions for family charges are mostly granted to men (resulting from their statute of 'household head')
<i>(former) Ministry of Agriculture and the Self-Employed</i>	<ul style="list-style-type: none"> <input type="checkbox"/> settlement of a new social and fiscal status for 'helping spouses' 	<ul style="list-style-type: none"> <input type="checkbox"/> instalment of individualised access to the social security system for the category of 'helping spouses' <input type="checkbox"/> currently additional government revenues are collected from the newly paid contributions to social security <input type="checkbox"/> over time, additional social transfers amounting to € 124 million will be paid to 'helping spouses', in particular through pensions <input type="checkbox"/> meagre response so far

TABLE 2 (Continued)

Location	Main activities	Selection of findings
<i>Directorate General for Development Co-operation (DGDC)</i>	<ul style="list-style-type: none"> <input type="checkbox"/> assessment of the relevance and usefulness of gender responsive budgeting for the DGDC <input type="checkbox"/> assessment of the feasibility of integrating a gender dimension into existing policy, management and budgeting instruments <input type="checkbox"/> application of some instruments of gender-budget analysis (on the basis of the available data) 	<ul style="list-style-type: none"> <input type="checkbox"/> absence of a database with gender-disaggregated data about final beneficiaries reduces the applicability of some of the conventional instruments <input type="checkbox"/> a form of (qualitative) gender-aware policy appraisal was already in use (for the gender proofing of the sector and country strategy papers) <input type="checkbox"/> the application of results-based type of management instruments facilitate the adoption of approaches such as the Elson Framework <input type="checkbox"/> a quantitative simplistic form of gender budget analysis (using the Gender DAC Marker) would be highly relevant as an early warning monitoring and evaluation instrument <input type="checkbox"/> disaggregation of the above analysis along relevant categories as sectors and instruments of aid delivery retrieves highly relevant policy information <input type="checkbox"/> the above gender budget analysis indicated that currently about 75% of Belgian aid budget is gender-blind, coupled to large differences in sectors and instruments of aid delivery
Participation Fund <i>(project housed at the Ministry of Employment that extends small loans to unemployed 'starters' of a small and medium sized enterprise)</i>	<ul style="list-style-type: none"> <input type="checkbox"/> assessment of the relevance and usefulness of gender responsive budgeting for the Participation Fund <input type="checkbox"/> assessment of the feasibility of integrating a gender dimension into existing policy, management and budgeting instruments <input type="checkbox"/> application of some instruments of gender-budget analysis (on the basis of the available data) 	<ul style="list-style-type: none"> <input type="checkbox"/> only for one category of loans was there a database including gender-disaggregated data about beneficiaries <input type="checkbox"/> gender budget analysis of the latter revealed a fairly balanced allocation of loans over male and female starters <input type="checkbox"/> the application of approaches and instruments (such as the gender-disaggregated beneficiary needs assessment and gender-aware policy appraisal) could have delivered highly relevant information (among others about the target group and its specific needs) and could have increased relevance, efficiency and effectiveness of the project

statute for ‘helping spouses’, a group consisting for 95 percent of women, seems to address ‘the male breadwinner bias’¹⁶ by replacing the former entitlement to social security which was derived from the spouse officially registered as the main independent worker by an individualised access. Interestingly, the response to the new system has been meagre so far. Interviews with potential participants did reveal that one of the major reasons might be the underlying intrahousehold decision-making processes. Social security coverage under the new arrangement involves a yearly small individual financial contribution, and the decision to take such a coverage seems to depend largely on the male household head who holds the purse.

As information sharing and dissemination were considered important dimensions of the initiative, educational materials used during the training sessions were assembled and distributed whereas all findings of the action research were described extensively in various reports and finally summarised in a synthesis report. The latter served as the basis for a restitution meeting which was organised towards the end of the one-year project exposing the various findings to all budgeting and gender experts of the various federal state services. Being confronted throughout the project with the need for easy readable appetizer information, a concise leaflet was produced, targeted in particular at government officials.¹⁷

3. Lessons learned, future opportunities and challenges

The above description highlights the experimental nature of the Belgian initiative, echoing past and ongoing exercises undertaken elsewhere. In order for experiments to mature and to boost gender budgeting in general, it is of utmost importance to report on and analyse successes and failures; to identify, even if only in a very tentative manner, factors that have proved stimulating or hindering; to formulate possible remediation and point at pending challenges. In the following discussion, we highlight a number of issues, which we found of particular interest.

16. Elson and Cagatay (2000) consider ‘the male breadwinner bias’ in macroeconomic policy one of the causes for women’s entitlement failure. It refers to ‘the construction of ownership of rights to make claims on the state for social benefits (access to services, cash transfers) around a norm of full-time, life-long working-age participation in the market-based force’ (Elson and Cagatay 2000: 1355).

17. See Cecchini *et al.* (2003c) for the concise leaflet and Cecchini *et al.* (2003b) for the synthesis report. Intermediate reports include Cecchini *et al.* (2002, 2003a).

3.1. The overarching influence of the political location

Similarly to what has been indicated by past experiences the political location and institutional arrangements of the initiative strongly influence its outlook and effectiveness. Most authors (see, among others, Budlender and Sharp 1998; Sharp and Broomhill 2002; UNIFEM 2000) broadly distinguish between inside and outside government initiatives, and further between placement within the Ministry of Finance and Equal Opportunities. Differential location has been related to specific strengths and weaknesses, which, as is evidenced off hereafter, have largely been confirmed by the Belgian pilot.

In the particular case of Belgium the initiative was taken at the federal government level, which in a country with a high degree of decentralisation of fiscal responsibilities to regional governments, has largely influenced its focus. Coverage has automatically been restricted to the portfolios that are handled by the federal government level. These do not include sections that have traditionally been selected for exercises of gender budgeting, including in particular person-related matters such as education and social assistance, which have largely been devolved to regional authorities. After subsequent rounds of far-reaching constitutional reforms, in 2002 only about 56 percent of government spending remained the responsibility of the federal state level, in such areas (and even here only partly) as defence, finance, employment, social security, external affairs and development cooperation (INR 2004). This range has certainly limited the applicability of techniques such as gender-disaggregated benefit analysis which are much more easily applied to person-related matters, for the simple reason that administrative records often allow to identify individual participation and benefits.

Similar to the Australian case the initiative has been initiated and put under the responsibility of the Directory (Ministry) of Equal Opportunities, at that time located within the Ministry of Employment. This likeness however conceals important divergences in terms of the more influential higher-level institutional positioning of the Australian women's policy units and the linkage that they managed to establish between the gender mainstreaming strategy and the budget (see Sharp and Broomhill 2002). In spite of the Belgium Equal Opportunities Division's constraints in terms of power and resources, it was the only institutional arrangement that was feasible during this experimental stage where the focus was on innovation, trial-and-error, learning and demonstration. Obviously, if in the future the federal government wants to apply gender budgeting on a broader scale, more legitimacy, power and administrative resources will be needed to guarantee its effective implementation. While there is no straightforward conclusion about which ministry, Equal Opportunities or

Finance/Budget, should be in the driver's seat¹⁸, most of the recent initiatives are located within the Ministry of Finance and/or the Budget or at least give a far more prominent role to this lead ministry than the Belgian initiative has done so far.

Another factor which might foster effective implementation is a broadening of the bureaucrats' right of initiative and capacity for organisational engineering and entrepreneurship. In a heavily politicised public sector, this requires a change in governance culture. The Belgian initiative has revealed that Belgian federal bureaucrats felt very uncomfortable with the need to experiment and to tailor methodologies and instruments to specific circumstances. While this moulding builds ownership of initiatives, it seems to run counter ruling bureaucratic culture.

Finally, location within government tends to drive the initiative more to the meso and micro levels of budgeting. Budlender (2000) and Sharp and Broomhill (2002), among others, have indicated that inside-government initiatives necessarily accept the underlying macro-economic framework as given which precludes critical analyses on the underlying theoretical underpinnings of macroeconomic policies. As indicated by Budlender (2000) this particularly holds for initiatives that target specific sectoral line ministries where gender budgeting initiatives are rather used as management and internal accountability exercises (see also discussion below). Whereas analysis at the revenue side opens more opportunities to challenge underlying gender-blind assumptions, including among others the unitary vision upon the household and the exclusion of the unpaid economy, inside-government initiatives that target the revenue side mostly remain silent on these matters (see also Budlender 2000; Sharp and Broomhill 2002). As indicated earlier and as is evident from Table 2 (see particularly the initiative within the Ministry of Finance) the Belgian case largely confirms these findings. Analysis of the impact of the tax reform merely focused on the first-order effects disaggregating financial benefits resulting from different tax reform measures leaving unveiled the more important second-order and longer-term effects on decision-making patterns within the household, on allocation of men's and women's labour over the paid and unpaid economy and on expenditure and consumption patterns. As suggested by Budlender (2000) and Sharp and Broomhill (2002), more deep-rooted analysis rather necessitates a higher level of independency that entails the involvement of outside-government actors, including civil society organisations and research institutes.

18. While the obvious advantage of placement within the Ministry of Finance/Budget is their overarching importance in various stages of the budget cycle, several authors, including among others Sen (2000) have indicated their poor track record in commitment and knowledge about gender mainstreaming.

3.2. The internal management function of gender budgeting

As indicated above the within-government expert-bureaucratic model of the initiative and the focus on the meso and micro level of budgeting has resulted in a major emphasis on the internal management function a gender budget analysis might play. Particularly during the action research phase where we selected two specific portfolios (DGCD and Participation Fund, see Table 2 for specific findings) we tried to show how a systematic integration of gender budget analysis into the different phases of an intervention cycle enables a better informed and gender-sensitive planning and offers an opportunity for more effective monitoring, remediation and evaluation.

The initiative was particularly successful at DGDC where we were able to show the relevance and usefulness of gender budgeting. In our assessment this was mainly due to the fact that the management system that is applied at DGDC offers better opportunities for systematic integration of gender issues. Our findings certainly do not stand alone. It has been pointed out elsewhere (Budlender 2000; Sharp 2003; Sharp and Connelly 2003) that the logic underlying performance oriented management types matches better that of gender budgeting.¹⁹ More specifically, it broadens the narrow focus on 'inputs' and 'activities' (inhere in line-item budgeting) towards 'outputs' and 'outcomes' and brings into the foreground new performance criteria such as 'efficiency' and 'effectiveness', emphasizing the linkages among results and resources. In doing this, such a management style creates a much more favourable environment for the introduction of gender budgeting, which essentially aims to confront information on inputs with that on gender-sensitiveness of outputs and outcomes, and to feed back this information into budgetary decision-making. Obviously, this necessitates a good integration of budget (financial sphere) and policy-making (real sphere) cycles, a condition that is often not satisfied in practice (Pollitt 2001). Indeed, the absence of such an integration will inhibit fully-fledged performance-based budgeting and water it down to a mere new formatting of budgeting documents. The potentialities for more transparent budgetary decision-making processes and for a better tuning of resource allocation to (among others gender) policy commitments are by the same token diluted.

19. The application of performance-based budgeting types does however not automatically lead to gender-sensitive budgeting. For an overview of conditions and challenges, see Sharp (2003) and Sharp and Connelly (2003).

After some unsuccessful experimenting with programme and zero-based budgeting systems²⁰ (see Stienlet 1996), Belgium's reform of federal government services, under way at the time of the initiative, aims to introduce more performance-based management and budgeting systems.²¹ However, familiarity with and enthusiasm for the newly advocated management style appeared muted among the middle-level federal staff participating in the gender budgeting training referred to above or whom we met during the first information round at the different ministries. Their sceptical stance regarding the reform the government was promoting negatively coloured their opinion about the practicability and usefulness of gender budgeting. Those in favour immediately saw the similarities in approach and the general usefulness of the instruments of gender budget analysis, but most of the others pointed at the huge additional demands gender budgeting would place on the management in already extremely busy times of reform.

3.3. Gender budgeting as an instrument of external accountability

The political location of the Belgian initiative largely foreclosed the possibility of gender budgeting becoming an external accountability instrument towards parliament, civil society or supranational institutions as the EC. In spite of the well-known weaknesses of an 'isolated' within-government model, the policy makers supporting the initiative did not deem it strategically appropriate to target in that stage several audiences at the same time. Consequently, reaching out to other actors has been confined to information sharing.

20. Both programme-based and zero-based budgeting are alternatives to the line-item budgeting system and have been elaborated to cope with the 'incrementalism' and the neglect of efficiency and effectiveness in government spending. In a system of programme-based budgeting (and planning), goals and objectives are first established; alternative ways to achieve the objectives are identified and selection of activities is based upon the calculation of cost-benefit ratios. With zero-based budgeting, the starting point is not the budget of the previous year (as is the case in line-item incremental budgeting), but 'zero' and all activities need to be justified on their effectiveness and efficiency. See Sharp (2003) for a more detailed overview of different budgetary systems.

21. For an easy-to-read overview, see Federale Overheidsdienst Personeel en Organisatie (2002), 'Copernicus: midden in de toekomst. De hervorming van de Belgische Federale Overheid'. In the meantime (since mid-2003), there has been a government change and a new minister in charge which have resulted in a revision (including a weakening and a slackening) of the reform initiated by the previous government. At this moment, it is too early to assess the 'adjusted' reform process and its results.

Notwithstanding the highly selective approach adopted, tackling almost exclusively government bureaucracy, a growing interest for gender budgeting mushrooms beyond the confines of the executive federal state level. The interesting entry point gender budgeting offers to track a government's gender equality rhetoric through mainstream policy and budgeting cycles has recently overthrown the hesitating stance of women's movements. Promising initiatives are being taken at the legislative federal state level and at the supranational EC level. A proposal of law to introduce gender budgeting in federal Belgium has recently (August 2003) been laid down (Belgische Senaat 2003a,b). At the EC level the advisory committee on Equal Opportunities for Men and Women has lately (May 2003) published an opinion on gender budgeting and within the Council of Europe Guidelines on Gender Budgeting for the Council of Europe Member States have been elaborated under the auspices of the Equality Division of the Directorate General of Human Rights.²² While the acceptance of the proposed law would enhance the institutionalisation of gender budgeting, a European initiative, stimulating peer pressure among member states, would definitely push the issue forward. In case the present Belgian pilot project on gender budgeting is carried through, it will be essential to exploit synergies whenever possible, enhancing the possibility of pushing the within-government initiative beyond its present stage of experimentation, and making it sustainable.

3.4. Gender budgeting as an instrument to break the ice between two different worlds

Even if the project does not generate any immediate tangible results in terms of effective changes in budgetary content or processes, the fact of bringing together hard-edged budget experts and gender specialists, as was done in the Belgian initiative may have second-round effects in terms of individual and organisational learning.²³ While neither of the groups of experts could be considered completely homogeneous, throughout the project a number of differences were noted that essentially suggested a

22. A Group of Specialists on Gender Budgeting have been working on the Guidelines on Gender Budgeting for the Council of Europe member states. The report is publicly available at <http://www.coe.int/equality/>

23. See also Pearson (1995: 1998) who reports on a gender and macroeconomics training program for a combined audience of experts from Caribbean Economic Planning Ministries and Women's Ministries. She considers the workshop as 'a significant first step in breaking down some of the professional barriers to an integration and to rethinking the institutional as well as analytical processes which have hitherto ensured the separation of gender analysis and macroeconomics'.

binary division. Firstly, both groups were unbalanced and opposed in their gender composition: while gender officers were largely female, budget officers were overwhelmingly male. Secondly, while the team did not really come across strong opposition against the principle of 'gender equality' itself, large interrelated differences in the conceptualisation of the notion and in the opinion about the appropriateness to integrate a gender perspective into mainstream government (fiscal) policy as a strategy towards gender equality were noticed. Generally speaking, for budget officers gender equality boiled down to the absence of direct discrimination, and to guarantee this outcome particularly legal sanctions are considered appropriate. They favoured an individualised legislative approach and argued against the systematic integration of gender issues in mainstream policy, thus reducing state intervention regarding gender issues to a corrective afterthought. While gender officers all underscored the need for straightforward and preventive government intervention as a necessary strategy towards gender equality, which they moreover defined more broadly in terms of outputs, they were not uniform in the approach they favour. None really doubted the usefulness of gender mainstreaming but some fear that the major demands it puts on bureaucracies would leave it unimplemented, at the same time overruling the mechanism of positive action which most of them still deemed necessary, in particular as regards government employment. In spite of the efforts made by the earlier gender mainstreaming project to emphasize that different approaches are not mutually exclusive but rather appropriate for different take-off positions, the team still sensed the scepticism held by gender officers.

The gender budgeting project helped to boost the optimism about the effective implementation of gender mainstreaming because of the focus that was put on the internal management and accountability function. At the same time framing of gender issues in economic terminology of efficiency and effectiveness certainly conveyed to budget officers the need and rationality of gender mainstreaming in general. This meant however that the team had to invest considerable time in awareness-raising and fine-tuning. As team members really wanted to go one stage further and show the practicability on the ground, they deliberately choose to focus on portfolios or programmes where the rationality for engaging in gender budgeting was most widely shared among stakeholders. Time constraints however have pushed the undertaking at the two pilots much more to an expert-led experiment than would have been optimal. As to increase its sustainability, future follow-up needs to pay more attention to a full appropriation of the philosophy and techniques of gender budgeting by the administration itself.

4. Conclusion

Gender budgeting is increasingly unfolding itself as a promising tool that might aid the effectiveness, efficiency and equity of a government's fiscal policy. While gender budget analysis helps in pointing out actual gender differential impact of government spending and revenue collection, integration of a gender dimension throughout different phases of the budget cycle, might bring forward effective changes in terms of effectiveness, efficiency and gender equality. While gender budgeting clearly forms integral part of a gender mainstreaming strategy, its impregnation upon a country's fiscal policy offers a clear-cut entry point which enables to counter some of the obstacles frequently associated with a more broadly and vaguely defined strategy of gender mainstreaming. Acknowledging the opportunities gender budgeting offers, several countries, both located in the developing and the industrialised world, have started initiatives. A glance over these undertakings reveals that they widely differ in terms of coverage, political location, methodology used as well as location within the budget cycle. The absence of a clear-cut blueprint is not surprising and inherently linked to the divergence in outlook of public finance and fiscal policy among countries, despite several efforts at harmonisation. Notwithstanding the differences, documenting and disseminating information about ongoing and past initiatives of gender budgeting and more specifically the identification of successes and failures and of factors that proved stimulating or hindering is of utmost importance for experiments to mature and for boosting gender budgeting in general.

The initiative that the Belgium federal government started in 2002 has for instance clearly profited from methodology and approaches followed by experiments that took off earlier at other places. On the other hand, the Belgian pilot project has also generated and confirmed a number of findings that might be of interest for future undertakings both in Belgium and abroad. Among the key issues identified is the attention that needs to be paid during the design phase towards the appropriate location of initiatives. As exemplified by among others the Belgian project, the political location critically determines the scope of the initiative in terms of coverage and the function of gender budgeting that is focused on. In countries with different government layers that have far-reaching fiscal responsibilities, location at one layer for instance immediately determines the portfolios that will be included and the menu of tools available. Lending support to findings from earlier initiatives (among others the Australian and the South African), the positioning inside the government has seemingly foreclosed the possibility to focus on an overarching more deep-rooted analysis of macroeconomics and has immediately driven the

initiative towards the meso and micro level of budgeting necessarily putting more emphasis on the management function of gender budgeting.

Another factor which has proved of utmost importance is the prevailing budgeting system. Part of the difficulties encountered in the Belgian initiative was clearly linked with the incremental input budgeting system and the absence of a philosophy of confronting resources with outputs and outcomes. Despite the fact that more performance oriented budgeting systems do not automatically lead towards gender budgeting, it is obvious that they might create a much more conducive environment as they share a similar underlying logic of widening the scope from inputs and activities to outputs and outcomes. The current tendency towards more performance-based systems of budgeting, which is also discernible in Belgium, clearly opens opportunities for future initiatives of gender budgeting.

Even if the current pilot project did not immediately effectuate tangible changes in government spending and revenue collection, it may certainly critically contribute to the effective realisation of future opportunities as it has made the ground within and outside government more fertile for gender budgeting. By offering training to combined groups of budget and equal opportunities experts, it has promoted awareness as well as linkages among two previously totally isolated groups of civil servants. Additionally, information sharing about the project towards civil society has gradually increased consciousness about the power gender budgeting holds as an instrument of accountability in hands of civil society.

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