

GUIDEBOOK

ON GENDER IMPACT ASSESSMENTS for Budgets





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INTRODUCTION

The Guidebook for Gender Impact Assessment for Budgets was prepared within the project “Strengthening Transparency and Accountability for Gender Equality in Western Balkans and Moldova (Gender Budget Watchdog Network, Phase II)”. The project tails the Gender Budget Watchdog Network (GBWN) in the Western Balkans and Moldova’s previous successful ADA and SIDA-supported project. The main objective of phase II is to improve public commitments for gender-responsive budgeting and increase available financing for gender equality in the Western Balkans region and Moldova. GBWN is established to contribute to gender equality by holding governments accountable for funding and implementing gender equality policies, including gender mainstreaming. It means assessment of the impact of policies and measures on gender equality, especially those that have been funded. In this new project stage, the focus is on climate change and resilience funding.

Civil society organisations play a critical role, together with independent experts, scholars and activists, in monitoring policies from the gender perspective. Further development and dissemination of knowledge and capacities for gender mainstreaming and gender-responsive budgeting tools are the main purposes of the Gender Budget Watchdog Network (GBWN) and this Guidebook.

The Guidebook aims to improve understanding of one of the key gender mainstreaming tools in policymaking and policy monitoring and its significance for gender equality financing. The additional goal is to support CSOs in applying gender impact assessment tools on budgets to estimate their responsiveness towards gender equality at the national and local levels.

No state in the world has achieved gender equality. Pending on the dominant gender regimes in the society, the level of economic and historical development, dominant political ideologies and the overall commitment of a state to gender equality advancement, different results have been achieved so far. To counter inequality, the global community has agreed that gender mainstreaming – a strategy for change - is the right way forward. Gender mainstreaming is applied through various gender mainstreaming tools, including gender impact assessments and gender-responsive budgeting (GRB) as critical tools to ensure that gender equality commitments are translated into real actions that will eventually render positive results.

This guidebook is a basis for the e-learning session on gender impact budget assessments. The guidebook and online learning materials are structured to introduce readers and course participants to gender mainstreaming as a strategy and gender impact assessment as a gender mainstreaming tool to assess budgets. Many practical examples are presented, with handouts, assignments and discussions. At the end of the e-learning course, participants and readers will be able to understand the importance of gender impact assessments of budgets, what civil society organisations can do, how a gender impact assessment of a national or sectoral budget is to be conducted, and on how civil society can run advocacy campaigns based on gender impact assessments, aiming at abolishing inequality and promoting equal opportunities and equality of results in specific policy areas. This guide and module include specific definitions and distinctions between GIA and other gender mainstreaming tools and specificities of applying GIA to the budgets. This is, therefore, the fourth module, and participants already know gender responsive budgeting, gender mainstreaming and basic tools, like gender statistics, gender analysis or gender equality policy appraisal.

We wish you an interesting learning journey!

01

What is
gender impact
assessment?



1.1 Gender mainstreaming and its tools

Besides its application in the last three decades, gender mainstreaming is still a relatively **new feminist strategy for change**, internationally formalised through the **Beijing Declaration and Platform for Action in 1995**. Its primary goal is to reduce and eradicate gender inequality, primarily through the activities of government bodies. Gender mainstreaming is, therefore, strongly linked with the institutionalisation of feminist theory and practice.

A theoretical framework of gender mainstreaming examines three elements that underpin and sustain gender inequalities despite policy and legal frameworks in place. It looks at how societal and institutional structures, processes and criteria (re)produce gender inequalities.

Structures refer to gender power relations sustained by the **gendered division of labour** and the **organisation of intimacy**.

Processes refer to the mechanisms that produce and reproduce unequal power relations, such as unequal **distribution of resources and norms about or connected to gender**.

Criteria provide the normative ground for assessing whether a situation is to be positively or negatively judged.

Three criteria are identified: equality, autonomy and diversity. Equality means equality before the law or equal treatment in similar circumstances. Autonomy is the possibility for women to decide for themselves what is a good life. Diversity indicates a commitment to a society where differences are not hierarchical.¹

Gender mainstreaming has been embraced internationally as a strategy towards realising gender equality. It involves the integration of a gender perspective into the preparation, design, implementation, monitoring and evaluation of policies, regulatory measures and spending programmes, with a view to promoting equality between women and men, and combating discrimination. (EIGE 2023a).

By moving the focus from women's needs and issues solely to the strategic interest of women and men, gender mainstreaming ensures that gender equality is part of all policies in all aspects of social and economic life. Gender mainstreaming made gender equality a mainstreaming issue, part of international and European normative frameworks. Among others, gender mainstreaming was integrated into the law-making of the European Union through the **1997 Treaty of Amsterdam**, which obliges all EU member states to mainstream gender into all policy areas of interest of the Union.

In addition to the above, the **intersectional approach** should be taken into account. This approach recognises how gender intersects with other personal characteristics such as age, disability, ethnicity, caste, class, religion, marital status, and geographical location. Thus, throughout the project, program or policy, it is critical to recognise how inequality and exclusion are produced and reproduced by the intersection of these individual or community factors. The impacts of these variables on individuals and groups can be significant and creates situations of intersecting (multiple) discrimination, vulnerability, and marginalisation.

¹ Verloo, M. 2000. 'Making women count in the Netherlands', in Beveridge, F., Nott, S. and Stephen, K. (eds) Making women count: Integrating gender into law and policy-making. Dartmouth: Ashgate.

Learn more:

Gender Equality Terminology.

Expertise and skills development for the advancement of gender equality and application of gender mainstreaming includes an understanding of gender equality terminology. It is not only important to master definitions but also to understand the theoretical concepts behind those terms. The European Institute for Gender Equality has developed a comprehensive online dictionary, available in all languages of South-East Europe: <https://eige.europa.eu/thesaurus>



Gender mainstreaming can be understood in different ways. Some see it as a **strategic and political strategy for change**, while others focus on gender mainstreaming as a **technical process** and the application of a set of tools for the advancement of gender equality. The success and impact of gender mainstreaming depend on the institutional context, which creates different challenges in its implementation, especially in development and states which are in transition, with limited institutional practice and procedures and limited human and financial capacities. Resistance to gender equality, based on deeply patriarchal and misogyny cultures within institutions, also limits the effects of gender mainstreaming.

Different organisations apply different approaches to gender mainstreaming. The European Commission promotes a **dual approach**, which combines gender mainstreaming (the integration of gender into policy) with targeted measures, including special measures for **women's empowerment**. Women's empowerment, for example, focuses on identifying and affirming women's specific needs and political interests through equal opportunities and a positive action approach. It assumes actions and policies which strive, on the one hand, to empower women to participate equally in all aspects of public and private life and, on another, to recognise them as active actors in democratic processes and development. Women's empowerment approach to legislation is well-known as equal treatment, focused on providing equal access and correcting existing legislative inequalities so that individual citizens are formally equal in their rights. The other approach to women's empowerment entails specific or targeted actions/measures/policies aiming to create conditions to achieve **equality of outcome** to counterbalance the unequal starting positions of men and women in most societies. These measures are usually taken by specialised state institutions known as gender equality machinery/body/agency.

The Swedish International Development Agency (SIDA) applies a **three-track approach**, highlighting the importance of dialogue with partners as a political tool for ensuring sustainability and long-term commitment, next to the traditional integration of a gender perspective and targeted measures.

Gender mainstreaming is a strategy which aims to change existing inequalities. To achieve targeted policy results, it is important to create preconditions for successfully implementing gender mainstreaming tools and methods. The European Institute for Gender Equality has developed an interesting graphic, listing among others, the available tools:

GENDER MAINSTREAMING STRATEGY

- Political Commitment
- Legal Framework

DIMENSIONS

- Equal Representation of women and men
- Gender Perspective in the content of policies

CONDITIONS

- Implementation plan
- Structures
- Resources
- Accountability mechanisms
- Knowledge generation
- Gender expertise
- Stakeholder involvement

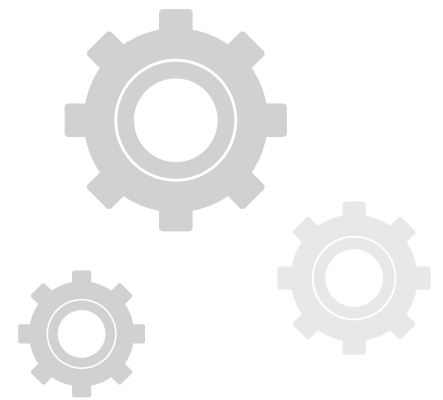
METHODS AND TOOLS

- Gender Analysis
- Gender Audit
- Gender Awareness-raising
- Gender Budgeting
- Gender Equality Training
- Gender Evaluation
- Gender Impact Assessment
- Gender Indicators
- Gender Monitoring
- Gender Planning
- Gender Procurement
- Gender Statistics
- Gender-sensitive Stakeholder Consultation
- Institutional Transformation
- Sex-disaggregated data

RESULTS

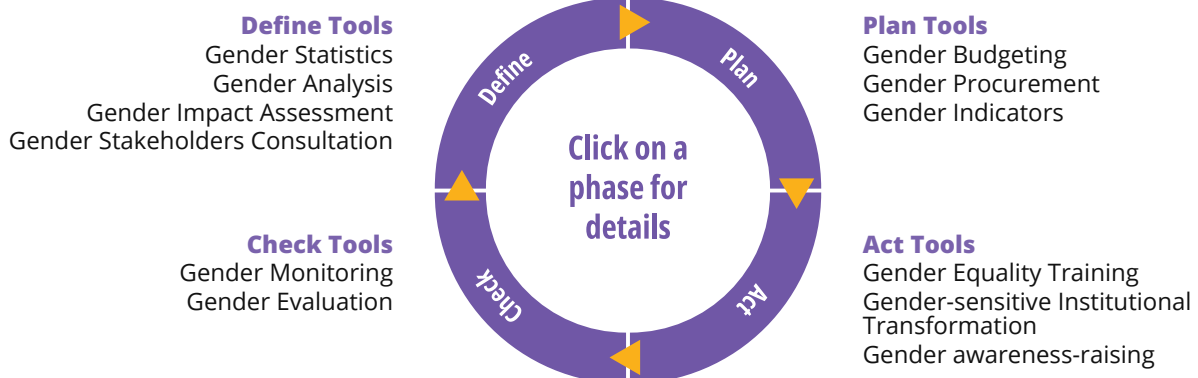
- Better policy making
- Better Functioning institutions
- More effective processes

Further reading on gender mainstreaming: [EIGE 2023a](#)



To not leave gender mainstreaming on an abstract level, it is important to support its concrete implementation with financial and human resources and adequate capacity development. Central to its success is setting up a long-term public service-learning plan to train mid-level management and officers in government agencies and ministries. Next to the right skills, public service should be made aware of the existing gender mainstreaming tools at their disposal in the different phases of the policy cycle.

The European Institute for Gender Equality groups the different tools under the key phases of a policy cycle:



Further reading on gender mainstreaming tools: [EIGE 2023a](#)

1.2. What is gender impact assessment?

The European Commission **defines gender impact assessment** in its **guide** from 1998 as follows: “Gender impact assessment is the process of comparing and assessing, according to gender relevant criteria, the current situation and trend with the expected development resulting from the introduction of the proposed policy.”

The European Institute for Gender Equality defines gender impact assessment as an ex-ante **evaluation**, analysis or assessment of a law, policy or programme that makes it possible to identify, in a preventative way, the likelihood of a given decision having negative consequences for the state of equality between women and men (EIGE 2023c). The central question of the gender impact assessment is: Does a law, policy, or programme reduce, maintain or increase the gender inequalities between women and men?

While gender analysis is a tool that is relevant for any activity, project or policy, on a micro or macro level, for an NGO, institution or private company, gender impact assessment is a specific tool that is especially **relevant for the public sector** and its activities and policies. Gender impact assessment is part of a broader policy or regulatory impact assessment approach to policy making, which initially emerged around the issue of environmental impact and, with time, has developed to take into account all kinds of issues, like corruption, economy, or societal issues. The goal is always the same: policymakers want to make sure that a policy in development will not have an unpredictable impact on the society or specific group, including women and men, or sub-groups among women and men, but that impact is planned and foreseen, aiming at promoting equality, social inclusion and overall societal prosperity. (See: *Handout A_L1: Comparison of key gender mainstreaming tools*).

Learn more:

Environmental and Gender Impact Assessments.

Impact assessment studies have mainly been developed in the field of environmental problems. Environmental impact assessment, for example, is a well-established policy instrument in many countries worldwide and in some cases, it influences the development of gender impact assessment. For example, the Dutch GIA from 1992 has been developed by taking environmental impact assessment as a guide. The methodology is called EER, translated as Emancipation Impact Assessment, highlighting the connection. EERs follow the five steps of an Environmental Impact Assessment:

1. Description of current gender relations;
2. Description of probable developments without new policy;
3. Description and analysis of the new policy plan;
4. Description of potential effects on gender relations;
5. Evaluating the positive and negative effects on gender relations.²



² Verloo, M and Roggeband, C. 1996. 'Gender impact assessment: The development of a new instrument in the Netherlands', *Impact Assessment* 14 (1): 3-21.

Any impact assessment aims to analyse the potential effects of new policy plans or programs before they are implemented. The **final aim** of the gender impact assessment is to improve the design and the planning of the policy under consideration to prevent a negative impact on gender equality and to strengthen gender equality through better-designed, transformative legislation and policies. A primary objective is to adapt the policy to ensure that any discriminatory effects are either removed or mitigated.

According to the **European Institute for Gender Equality**, a gender impact assessment - GIA - can provide **added value in several different ways**:

- **GIAs guide us towards gender equality:** Knowing how inequality operates and how it is impacted by public policy is central to eliminating gender inequality.
- **GIAs improve decision-making processes:** By engaging with targeted groups, ensuring their involvement in consultations and policy making, but overall assessing potential pitfalls of a policy, we overall improve decision making. GIAs help us also to promote transparency and accountability in decision-making.
- **GIAs guide learning:** GIA allows policymakers to build up their capacity for gender equality by asking questions and accumulating sex-disaggregated data and other relevant information. In the long run, this will help to produce policies with better gender equality outcomes.



Learn more:

Definition of the Gender Impact Assessment of Commission for Gender Equality in the Public Sector, Australia.

Gender impact assessments are a way of critically thinking about how policies, programs and services will meet the different needs of women, men and gender diverse people. In many circumstances, women and gender diverse individuals may not have the same access to decision-making processes, resources, economic or social opportunities. This means that policies, programs and services are likely to be experienced differently, and have different outcomes for people of different genders. The aim of gender impact assessments is to create better and fairer outcomes and ensure all people have equal access to opportunities and resources.³

³ Commission for Gender Equality in the Public Sector. n.d. Gender impact assessment toolkit. Australia. https://content.vic.gov.au/sites/default/files/2022-03/DPC%202011%20CGEPS_GIA-Toolkit_FA-Web_0%20%284%29%20%286%29.pdf

Next to the **ex-ante** gender impact assessment, some organisations and authors consider gender evaluations, the assessments of the impact of an adopted and implemented policy, as **ex-post gender impact assessments**. In the case of ex-post assessments, the focus is not

on the projections of impact but on the measurement of the real impact a policy had, aiming at integrating the conclusions into future policy implementation, amendments of the existing policy or the drafting of a new policy in the same policy area. This guidebook and course focus on ex-ante gender impact assessment, with sporadic reference to ex-post assessments, whenever relevant (See: *Handout B_L1: Comparison of ex-ante and ex-post GIAs*).

The purpose behind gender impact assessments is to demonstrate that public regulations and policies are not gender-neutral and have a different impact on women and men, even where this is neither expected nor desired. In practice, equal treatment of individuals who start from a situation of inequality is equivalent to continuing such inequality. That is why policies designed for the general population are not usually gender-neutral but rather gender-blind. Also, it should be noted the difference between performing a gender analysis and a gender impact assessment of the budget or a specific sectoral policy. The gender impact assessment implies analysing the policy's effects on gender inequalities, gaps, access to resources, etc., not just on aspects such as the inclusive use of language or sex-disaggregated data. For example, a programme can have a gender-sensitive design because it uses sex-disaggregated data and has identified inequalities while still resulting in a worsening of such inequalities. Therefore, this programme has incorporated a gender perspective, but its gender impact has turned out to be negative.⁴

Handout A_L1: Comparison of key gender mainstreaming tools

Tool	Short description	Comparison with other tools
Gender analysis	Critical examination of how differences in gender roles, activities, needs, opportunities and rights affect women, men, girls and boys in a given policy area, situation or context	Gender analysis is the starting point for the application of any gender mainstreaming tool and its key elements are integrated in any other tool.
Gender impact assessment	Tool for the screening of a given policy proposal, in order to detect and assess its differential impact or effects on women and men, so that these imbalances can be redressed before the proposal is endorsed. It can be applied also after a policy is adopted and implemented, looking back at its real impact.	While gender analysis is examining the status quo, gender impact assessments go a step further by asking what impact an activity, project, law or other policy will have (ex-ante) or does have (ex-post).

⁴ Gender impact assessment of economic policy: municipal budget and tax system https://bcnroc.ajuntament.barcelona.cat/jspui/bitstream/11703/118879/1/Methodological%20guidelines_3_%20Municipal%20budget%20and%20tax%20system.pdf

Gender audit

Assessment of the extent to which gender equality is effectively institutionalised in an organisation's policies, programmes, structures and proceedings (including decision-making processes), and in the corresponding budgets

Gender audits is the application of gender analysis but in the context of an organisation or institution. Gender audits are the starting point for institutional transformation within an organisation.

Gender responsive budgeting

Application of gender mainstreaming in the budgetary process. It entails a gender-based assessment of budgets, incorporating a gender perspective at all levels of the budgetary process, and restructuring revenues and expenditures in order to promote gender equality.

Gender responsive budgeting contains the application of gender analysis and gender impact assessments, pending at which stage of the budget cycle the examination is taking place. Applied on the level of an institution, like a ministry, gender responsive budgeting might also need gender audits to be fully effective.

Gender training

Process of developing awareness and capacity on gender issues, to bring about personal or organisational change for gender equality. Series of activities that aim at strengthening people's skills and knowledge on a certain matter, in this case gender equality

Gender training is key for awareness raising and capacity building. Without gender training, there won't be an institutional transformation. On the other hand, every successful gender training programme demands an in-depth gender analysis before kicking it off.

Gender planning

Active approach to planning that takes gender as a key variable or criterion and which seeks to integrate an explicit gender dimension into policy or action.

Gender analysis and gender impact assessments are integral parts of gender planning.

The handout was developed based on the definitions and materials available at [Toolkits | European Institute for Gender Equality \(europa.eu\)](https://europa.eu/toolkits/)

Handout B_L1: Comparison of ex-ante and ex-post GIAs

Ex ante gender impact assessment

Benefit

Allows a full assessment of potential impacts which allows policy planners enough time to redesign or reorient the policy

Challenge

Predicting the potential impacts

Ex post gender impact assessment

Benefit

Shows the real impact of the implemented policy

Challenge

Determining the direct and indirect impact of the policy

Further reading: National Commission on the Promotion of Equality, Malta: [Step-by-Step Guide for Gender Impact Assessment](#), page 29

Forum discussion L1:

Explain the link between gender impact assessments and other gender mainstreaming tools

Based on the **Handout L1: Comparison of key gender mainstreaming tools**, please discuss how, in your opinion, is gender impact assessment linked to other gender mainstreaming tools and what their commonalities and differences are. What is the specific contribution that a conducted gender impact assessment can make, compared, let's say, to a gender analysis of a policy area?

Expected responses by the participants:

- Participants need to highlight that gender analysis is the basis for any form of gender mainstreaming and that it should be applied before any other gender mainstreaming tool is considered for application; they can also highlight that concerning gender-responsive budgeting, gender analysis can help understand the status quo of existing gender inequalities.
- Participants need to highlight that a gender analysis is an integral part of gender impact assessments but that gender impact assessments go a step further by looking into the ex-ante or ex-post impact of an activity, project, programme, law or other forms of policy.

02

Main elements and steps in gender impact assessments



Main elements of the gender impact assessment process are the following:

- **Gender relevance assessment (Step 1 and 2);**
- **Gender impact assessment (Step 3 and 4);**
- **Gender quality assessment (Step 5).**

All major methodologies on gender impact assessments include the five steps below. The European Commission established this methodology in the nineties, and it has been applied, since then, by all major European development and governmental agencies. These steps are relevant for any policy, including budgets at the national or municipality level.

Step 1: DEFINITION OF OVERALL POLICY OBJECTIVE

The first step is to define the purpose of the planned policy, law or programme and show how it connects with gender equality. The following questions are some examples that could help during the analysis:

- What social issue is being addressed by this policy/legislative intervention?
- Why is this intervention being considered for this particular situation?
- Is the intervention intended to contribute to gender equality?
- How is the intervention intended to contribute to gender equality?
- What are the existing gender equality objectives in this field?



Step 2: DEFINING THE RELEVANCE OF THE POLICY FOR GENDER EQUALITY

Once the law, policy or programme has been contextualised, it is necessary to determine its gender relevance. As proposed by the European Commission in its guide, to check gender relevance, it is necessary to obtain and study sex-disaggregated data and ask the following two questions:

1 Does the proposal concern one or more target groups? Will it affect the daily life of part(s) of the population?



2 Are there differences between women and men in this policy field (concerning rights, resources, participation, values and norms related to gender)?



If the answer to either of these two questions is positive, gender is relevant to your issue. An assessment should be made of the potential gender impact of the policy proposal. Please keep in mind that there are different levels of impact:

Direct impact: When regulating or affecting people's access to resources (grants, jobs, composition of committees, etc.). As a result, it directly and immediately affects the status and position of women and men.

Indirect impact: When regulating or planning measures affect the means of provision of certain resources or services, behind which people are ultimate beneficiaries. Even though the policy is not directly targeted at them, it can affect them.

Step 3: GENDER ANALYSIS OF THE POLICY

All regulations, policies and programmes relevant to gender affect the living conditions and access to resources for women and men. This effect is known as 'gender impact'. An assessment of the gender impact of any initiative involves a process of analysis to determine the impact (tangible results) that the intervention could have on the effective equality of women and men.

On the one hand, such analysis should try to comprehend the present situation for the groups concerned and understand how this situation could evolve without public intervention. On the other hand, the analysis should measure, as much as possible, how the planned intervention is expected to change the existing situation. To guide the analysis, it is important to:

- 1. Analyse the situation of women and men in the field:** Collect data about the existing situation for women and men in the areas concerned by the planned policy or legislative measure, looking for sex-disaggregated statistics, and complement it with qualitative insights, for example, from studies or consultations, and combine various sources (statistical office, academic works, policy reports) to gain a deeper understanding.
- 2. Identify existing gender inequalities:** Consider the views of those concerned (primarily the directly targeted groups) about what any public intervention should bring. Consider inequalities between women and men in access to resources (work, money, power, health, well-being, security, knowledge-education, mobility, time, and so on) and their exercise of fundamental rights (civil, social and political rights) based on their sex or because of roles attributed to men and women (gender roles).

Step 4: WEIGHTING THE IMPACT OF THE POLICY ON GENDER EQUALITY

In this phase, it is important to establish how the policy or legislative measure will contribute to gender equality and assess the foreseen impact on gender relations. Once the effects of the proposed policy have been identified, they should be 'measured', considering the expected trends as previously identified. To do this, it may be useful to take into account the following criteria to weigh the positive, neutral or negative gender impact of any initiative:

Gender roles and responsibilities

Gender defines the roles and responsibilities that women and men, girls and boys have in a given context and culture. It defines the role in the home/household, in the school, in the workplace, in the community, in the political organisation, in the government, etc. As gender varies, such roles and responsibilities vary. In many contexts, women are expected to be the prime caregiver for the children. However, in some cultures, men take more and more responsibility in the private arena, and women do likewise in public. Women may be responsible for rice production in agricultural work, whereas men are responsible for fishing. Gender analysis must highlight the differences in roles and responsibilities to understand how men and women, girls and boys interact, what they do, can do and are expected to do.

Access to and control over resources

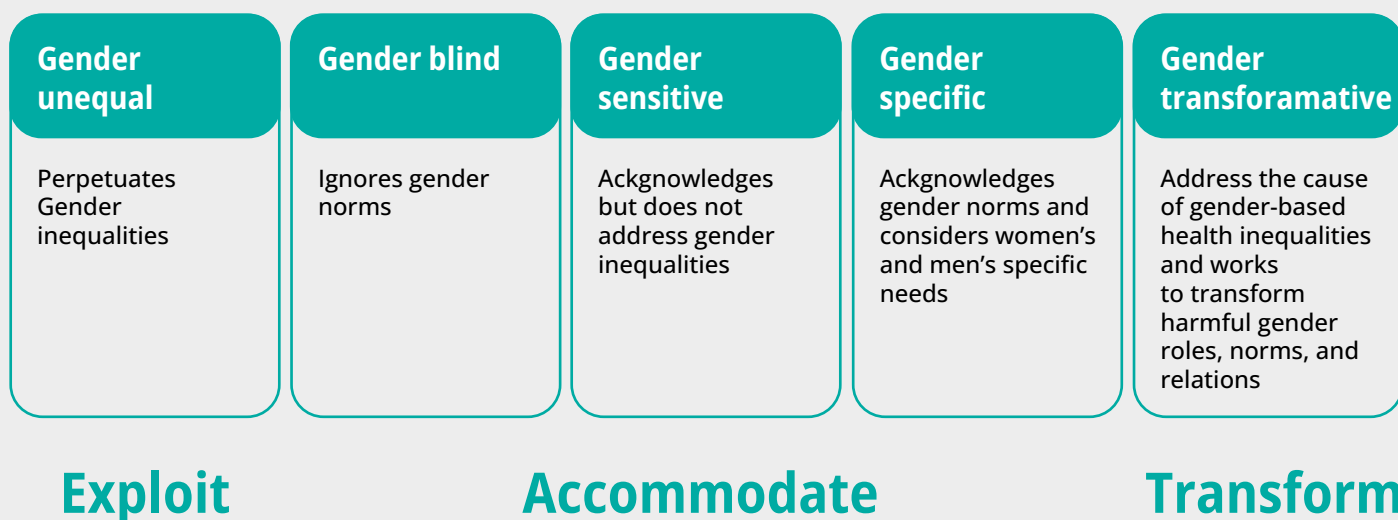
Resources are means and goods, including economic (household income), productive (land, equipment, tools, work, credit), political (capability for leadership, information and organisation) and time.

Access to resources implies that women and men can use and benefit from specific resources (material, financial, human, social, political etc.). Control over resources implies that both men and women can obtain access to a resource and also make decisions about the use of that resource. For example, control over land means that women can access land (use it), own land (can be the legal title-holders), and decide whether to sell or rent the land. Benefits refer to economic, social, political, and psychological benefits derived from the utilisation of resources, including the satisfaction of both practical needs (food, housing) and strategic interests (education and training, political power).

Productive and reproductive work

Women and men have several roles related to their work. Productive work relates to any work that generates an income. Men's productive work commonly occurs outside the household sphere and more commonly generates monetary income. Women's productive work commonly occurs within the household sphere and is generally less valued and often not even considered. Reproductive work relates to work in the household, raising children, cooking and cleaning. It is commonly assumed to be the responsibility of women, yet men also often perform reproductive work, for instance, taking care of machines or washing the car. Reproductive work generally does not generate any income yet impacts the family (and societal) economy. As it is associated with the women's sphere, it is less valued than productive work and often not considered. Girls often have to take on reproductive tasks if the mothers are to engage in productive work. Community work relates to work and time devoted to political, religious or social work in organisations, community work or other work that both women and men engage in. Commonly, men's engagement in community work is more valued than women's engagement and therefore considered in planning.

In summary, below is an overview of a five-scale spectrum based on which policies can be assessed and weighted:



Step 5: CONCLUSIONS AND RECOMMENDATIONS

Conclusions must be formulated regarding the impact on women and men within the target group(s). Furthermore, proposals should be made to promote gender equality in response to the existing situation. To do this, one should identify how gender equality could be strengthened in the different parts of the draft policy, taking into account the conclusions reached:

1. **Gender equality** should be mentioned in the **preamble** of the law or **the definition of the context** of the policy or programme and the legal framework referring to it.
2. Gender equality should also be remarked in **the objective(s)** to set a starting point and encourage the commitment of all stakeholders involved in the development of the initiative.
3. **Actions** to reduce imbalances and inequalities and measures to promote gender equality should be included among the different aspects of the law, policy or programme. These measures could be related to promoting the access of women in sectors where they are under-represented; promoting the access of women to decision-making; promoting the co-responsibility of public administration, companies and care work; promoting the use of gender statistics and studies; preventing gender-based violence; promoting proactive actions to eradicate gender-based violence; and eliminating gender stereotypes and roles.
4. Language should be revised to ensure that gender-neutral/**sensitive language** is used and to guarantee a fair visualisation of both women and men throughout the document.

Another important component in this last step is the identification of **indicators to allow for monitoring and evaluating** the actual outcomes. To do this, it is important to assess current indicators and their usefulness in tracking progress on gender equality. Alternatively, it may be necessary to set new indicators based on pertinent sex-disaggregated data. Where lack of information curtails a proper analysis and thus produces inconclusive findings, it is important that this is explicitly mentioned in the gender impact assessment report. Making data and information gaps known allows action by those responsible for remedying this problem.

Learn more:

Gender Impact Assessments in a national context

Gender impact assessments exist in many European countries. In some of them, they are regulated by law.

The Dutch government decided to facilitate or improve the integration of gender perspective into policymaking. However, no specific instruments were available, so the policy machinery to advance gender equality, the Department for the Coordination of Equality Policy (DCE), commissioned the construction of a GIA in 1992. The Dutch GIA aimed to analyse ex-ante the potential effects of new government policies on gender relations in Dutch society. The responsible Secretary of State for Emancipation Policies, a well-known feminist, supported the initiative, and academic researchers were invited to develop the instrument.

Belgium adopted 2007 its Federal Law on Gender Mainstreaming. Article 3 of the law provides that: “for each legislative and regulatory



project, [the minister in charge] makes an assessment report of the impact of the project on the respective situation of women and men; The King determines the model for the impact assessment report, called “gender test”, using a Decree deliberated by the Council of Ministers, and assigns it’s coming into force.”

A similar gender equality test is applied in Serbia. It is prescribed by the “Decree on the Methodology of Public Policy Management” a by-law regulating analysis of the effects of the laws and by-laws on women and men, vulnerable categories of the population, and whether conducting a more detailed ex-ante analysis is necessary to conduct.

North Macedonia has a regulatory impact assessment framework. Per the 2013 government decision, this assessment must include a gender dimension.

A similar approach has also been taken by Austria. Since 1 January 2013, a regulatory impact assessment should accompany all drafted legislation from its inception within the responsible ministries to parliament. As part of this procedure, gender equality has to be addressed concerning benefits, employment, income, education, unpaid work, decision-making and health.

In Spain, as regulated by different laws and government decisions adopted from 2003 onwards, gender impact assessments are integral to the government’s regulatory impact activities. Each ministry has a Gender Equality Unit, central for conducting and supporting such activities.



Case Study L2: Planning the GIA⁵

Name of the initiative: Local NGOs Grants Policy

Policy/program/service: Support to NGOs Program

Sector: Local government

This case study is based on a real example. However, it is adjusted to the context of the local self-governments in the Western Balkans and Moldova.

Overview






Jovana and her team manage the Support to NGOs Program at a local council. This program provides funding to various local community groups and organisations each year. The Decree on Support to NGOs Program of the local self-government (LSG) guides who are eligible for community grants, how the council promotes grants, and how applications are assessed and awarded. Other relevant local policy documents are Local Action Plan for Youth; Local Action

⁵ Adopted from Applying a gender impact assessment to a Community Grants Policy
<https://www.genderequalitycommission.vic.gov.au/expanded-case-study-applying-gender-impact-assessment-community-grants-policy>

Plan for Persons with Disabilities; Local Action Plan on Roma; and Local Action Plan on Gender Equality. While the existing program has been in place for three years, it is not evaluated nor reviewed. As part of this program review, Jovana and her team must complete a gender impact assessment (GIA). As her team lead, Jovana is accountable for the GIA but will not complete the whole process alone.


Your task is to focus on preparatory work of planning for an impact assessment group work, to make stakeholders analysis for whom to invite to the working group for GIA, and to recommend steps to take to conduct GIA.

You can also use Handout L2: Some questions to consider when doing a gender impact assessment (page 20). Potential guiding questions for all steps are:

- 1 Are the communities targeted by this program included in the decision-making 
- 2 Do people of different genders access this program at the same rate 
- 3 Does everyone who accesses this program have the same needs it 
- 4 Do the different social roles and responsibilities people take on affect the way that people access or use this policy/program 
- 5 What additional needs might exist for people with disabilities or from different cultural identities, ages, gender identities, sexual orientations, or religions 

Handout L2: Some questions to consider when doing a gender impact assessment

When conducting a gender impact assessment, the following questions can be considered:

- What is the relevance of a law, policy or programme for gender equality - what is the planned goal and who will benefit from it? 
- Does the proposed policy consider the different needs and opportunities of women and men?
- Will the proposed policy work towards abolishing barriers to gender equality realisation? Will it eliminate or reduce sex/gender-based discrimination?
- Are women and men, the target group of the proposed policy, consulted during the decision-making? If yes, how? If not, what is the strategy to reach them?
- Is sex, age and other personal characteristics disaggregated data available? If not, how to collect this data?
- What other data and facts are needed to understand better gender inequality in a given policy area that is covered by the draft law, policy or programme?
- What is the monitoring and measurement approach regarding the impact of the policy on the advancement of women and men and gender equality once it is adopted and implementation kicks in?



- Does the draft policy aim at changing discriminatory attitudes and harmful stereotypes towards women and men? If not, how can this be addressed through an improved draft text?
- How will the upcoming changes be communicated to the affected targeted groups of women and men? Will there be a targeted awareness-raising campaign?

Assignment 1: Conduct a gender impact assessment of law in your country taking into account budget implications



Imagine your country is working on preparing a new law on higher education including increase of costs of studies and limited number of budget spots. You are invited to contribute to a gender impact assessment for the government.

Try to respond to the five steps of a gender impact assessment:

step 1 Definition of policy purpose

step 4 Weighing the gender impact

step 2 Checking gender relevance

step 5 Findings and proposals

step 3 Gender-sensitive analysis



You can make up your own law draft or use the existing law in your country (or another). Try to provide as many details as possible and identify potential barriers and challenges you might face as part of such an exercise.



03

Gender Impact Assessment and the Budget



Financing gender equality and supporting policies to close the gender gap across the sectors is part of the United Nations Sustainable Development Goal 5 Gender Equality. Even more, indicator 5.c.1 measure government efforts to track budget allocations for gender equality through the public financial management cycle and to make these allocations publicly available. Indicator 5.c.1 is the only indicator in the SDG monitoring framework that links national budgeting systems with the implementation of legislation and policies for gender equality and women's empowerment (Target 5.c).

Learn more:

The SDG 5.c.1 indicator

The SDG 5.c.1 indicator enables governments to integrate gender equality into their planning and budgeting processes. It highlights the importance of establishing a policy framework with clear gender equality objectives; allocations supporting policy commitments; a system to track resource allocations; and a mechanism to follow these allocations through to execution and impact. It also emphasises the importance of publicly making the data available, strengthening oversight and accountability. These elements are key for a sound public financial management system. The proposed methodology to measure against the indicator 5.c.1 has to fulfil three main criteria for the last completed fiscal year:

1. aspects of gender-responsive public expenditure reflected in government programs and corresponding resource allocations;
2. the extent to which the Public Financial Management system promotes gender-related or gender-responsive goals; and
3. whether allocations for gender equality and women's empowerment are made public. ⁶

⁶ UN WOMEN. (2018) Sustainable Development Goal Indicator 5c1
<https://gender-financing.unwomen.org/en/highlights/sustainable-development-goal-indicator-5c1>



To successfully implement gender budgeting, national governments have adopted various operational tools across different stages of the budget process. Before the budget proposal is laid before parliament, an **ex-ante gender impact assessment of new budget measures** can help policymakers understand how different policies are/can impact gender equality. This information helps underpin the **application of a gender perspective in resource allocation**. It allows governments to **formulate a budget containing measures to help close priority gender equality gaps**. It also enables civil society to track progress in financing gender equality and whether the government put gender equality commitments into the policy measures and practice. After the budget has been spent, ex-post gender impact assessments help identify whether the intended results of different budget measures were achieved. It has to include sex-disaggregated data to measure results and long-term outcomes for men and women and provide information on the efficiency of programs or services concerning equal access and equality, effective use of means and resources to achieve improved benefits for women and men, and whether costs and benefits have been allocated and received equitably.

GIA is a prerequisite for effective gender-responsive budgeting. Namely, GIA helps identify how policies and their associated resource allocations can support gender equality. It assesses budgets' effects on improving gender equality and closing the gender gaps in specific sectors. **GIA for the budget could be centred on analysing the impact on gender equality of the current spending programmes, including capital investments and finances, or it can assess the impact of the tax policy (regulated under the tax by-laws) and public sector fees on closing or widening gender gaps.**

In gender-responsive budgeting, GIA can be used ex-ante and ex-post depending on the purpose of conducting it. For example, applying **ex-ante GIA helps to understand the gender dimension of planned budget activities and/or programmes.** It helps to decide what and how many resources to allocate through the budget process to meet gender equality goals effectively. **Ex-post GIA of the budgets could show how successful budget allocations were in closing gender gaps.** It can be carried out at the completion of a program or a service or during implementation to obtain feedback and use results to refine or redesign the program or service. According to an OECD survey on gender budgeting, 9 out of 12 countries use ex-ante GIA, and 7 out of 12 countries use ex-post GIA to support effective gender budgeting (OECD, 2014).⁷ Therefore, there is still room for improvement ex-post GIA for the budgets.

⁷ OECD. 2014. *Women, Government and Policy Making in OECD Countries: Fostering Diversity for Inclusive Growth*, OECD Publishing, Paris, <https://doi.org/10.1787/9789264210745-en>.

Learn more:

Ukraine's experience in conducting ex-post gender impact assessments.

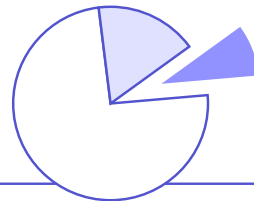
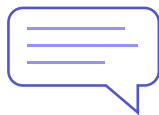
In Ukraine, gender-responsive budgeting efforts have focused on: (i) analysing existing budget programs from a gender equality perspective; (ii) improving the design of budget policies to ensure they are more responsive to the needs of men and women; and (iii) developing the capacity of the Ministry of Finance and line ministries in preparing budget documents that include gender considerations.

These efforts require gender analysis of programs funded from the budget on how they address the needs of men and women and different social groups. The process is performed by working groups led by the finance department (not the department implementing the program); however, program representatives participate in the working groups. Following the analysis, the working groups recommended the respective line ministries, State Statistics Service, and Ministry of Finance to improve budget programs, related objectives, activities, and indicators and make them more gender-responsive. More than 300 budget programs have been redesigned following gender budget analysis since



2015, and more than a thousand civil servants have been trained to perform a gender analysis of budget programs. In addition to 300 programs that have improved through the redesign, more than 30 other legislative acts and documents that regulate the work in different sectors were prepared and approved.⁸

8 Evaluation of Gender Impacts of Service Delivery
<https://www.pefa.org/sites/pefa/files/resources/downloads/PEFA%2008%20Ex%20post%20gender%20impact%20assessment.pdf>



04

Who, when, and
how can use GIA?



GIA supports organisations, both in the private and public sector, to assess the gendered impact of their policies, programs and services. In many circumstances, individuals may not have the same access to decision-making processes, resources, economic or social opportunities. This means that policies, programs and services are likely to be experienced differently, and have different outcomes for people of different genders. The aim of the GIA is to create better and fairer outcomes and ensure all people have equal access to opportunities and resources. In this way, it helps to prevent the unintentional reinforcing of inequalities.⁹

1 GIAs run by governmental units acting as proposers of legislation or a policy:

The most comprehensive model for gender impact assessment foresees those civil servants working in the ministry or governmental agency, which is acting as the formal proposer of a law or policy, are in charge of carrying out the gender impact assessment. In such cases, the ministry or governmental agency in practice consults the governmental, institutional mechanism on gender equality, but there is no obligation to do so. By conducting GIAs, the ministry or governmental agency is also developing its gender mainstreaming capacity. Nevertheless, the absence of gender equality capacity might impact how in-depth the assessment will be conducted.

2 GIAs run governmental, institutional mechanisms for gender equality:

Some governments decide that GIAs should be conducted by the central governmental body in charge of gender equality promotion. In such cases, GIAs might be very comprehensive, as those are run by gender experts. The negative side of this approach may be a reduced understanding of gender mainstreaming among civil servants and the absence of ownership of the process.

3 GIAs part of comprehensive regulatory impact assessment:

In many countries, GIAs are part of broader impact assessments, which also include social, economic and/or environmental impact. In such cases, the impact assessment is guided by a longer list of questions, including specific questions that address gender equality-related aspects. In such cases, a GIA may receive higher political importance, but at the same time, the assessment might not be as in-depth as gender-focused assessments.

GIAs are primarily discussed when preparing new legislation, but impact assessments should go beyond that. Broader use of gender assessments in Nordic countries demonstrated the usefulness of this tool for helping policy-makers and public servants to analyse and foresee the

⁹ Government Of Victoria, Commission for Gender Equality in the Public Sector Gender Impact Assessment <https://www.equalityinstitute.org/projects/gender-impact-assessment>

gender impact of any important decision under consideration, including a budget, which helped improve and strengthen existing measures and inform decisions regarding budget allocation. Therefore, GIAs can and should be done additionally for **national or sectoral budgets, key by-laws, governmental strategies and action plans, governmental programmes and projects.**

Gender impact assessment should be carried out once it is established that a certain policy has implications for gender relations. It is most successfully carried out early in the decision-making process to allow for changes, and even major reorientation, of policies, when appropriate. Gender impact assessments can be conducted solely or as part of a broad, regulatory impact assessment that will look into other issues beyond gender relations. In both cases, GIA must be conducted by gender equality experts, able to ask the right questions. This is also the case with gender impact assessments of budgets.

On a national level, even if laws treat women and men equally, women still do not have equal access to resources, power and opportunities. Although it may not be intentional, national laws and other policies often impact women and men differently and may even strengthen inequalities in different spheres of life. If these gender impacts are not considered at the design stage, the policy will be gender-blind. To avoid this, it is necessary to consider the impact of roles and gender-based stereotypes, anticipate the possible differential effects on women and men, and ensure that the outcomes of policies will support gender equality, including financially. Therefore, the purpose behind gender impact assessments of budgets is to demonstrate that the budget, public spending or tax policies are not gender-neutral and impact women and men differently, even where this is neither expected nor desired.

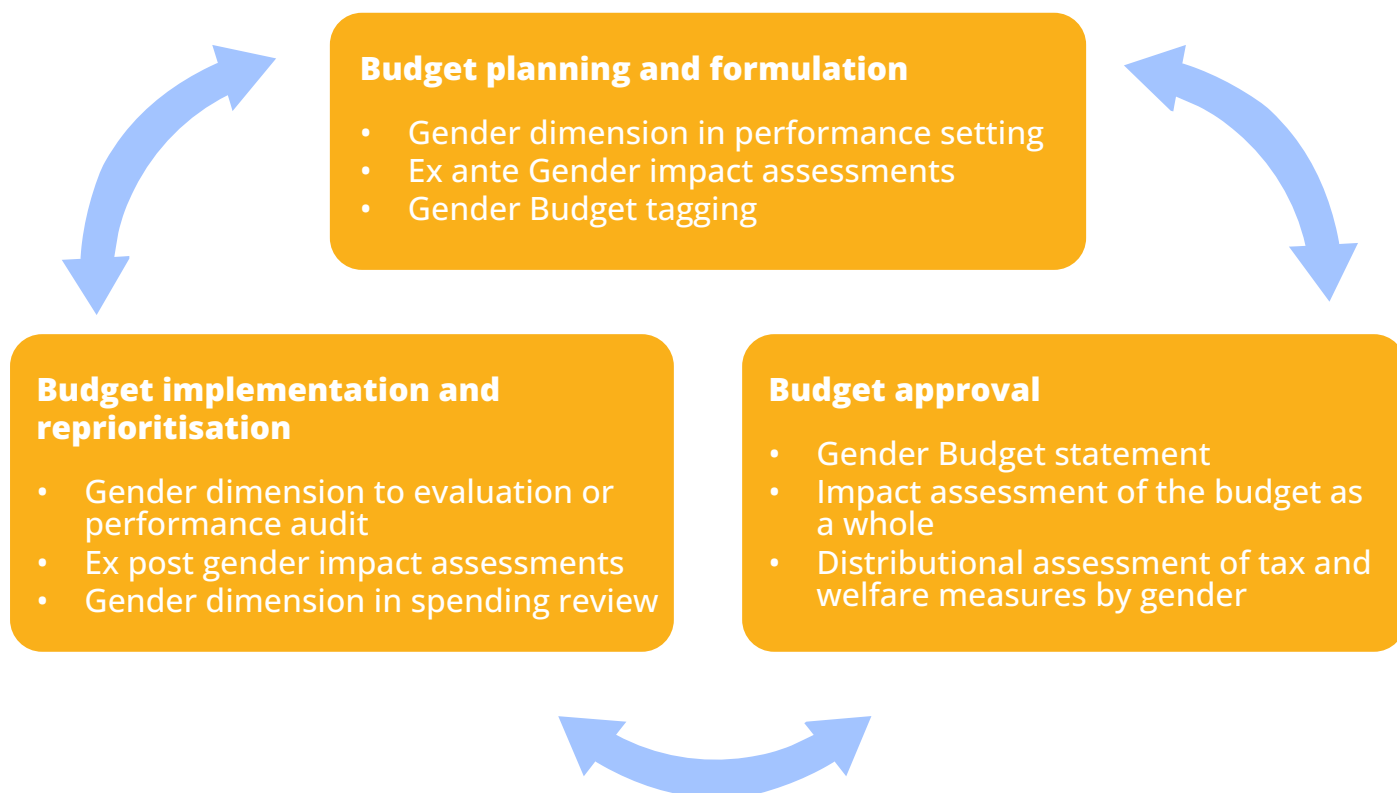
There are different ways to carry out a gender impact assessment of the budget. It can be applied to the whole budget proposal, or on a specific program or activity, at the national or municipal level, depending on the institutional settings and different actors involved.

When doing a gender impact assessment of the whole budget, the key information is how the overall budget impacts gender equality policy objectives, and to assess progress towards gender goals. For example, the revenue and expenditure side of the budget can be analysed separately, such as distributional tax and welfare measures assessment. This quantitative analysis focuses on gender impacts of the plan activities and programs in the budget or on a broader distributional impact of the budget on different groups of society.

When doing assessment of the whole budget it is important to ensure broad participation, including of gender experts and non-governmental organisations. However, bear in mind that impact assessments could be perceived as “expert job”. In that case, and in order to be able to take qualitative conclusions, it is important to ensure a participatory approach, beyond civil servants.

For example, **the GIA of the budget strengthen the link between budgeting and gender equality objectives and increase understanding** of how closing gender gaps can benefit economic growth and fiscal sustainability. It leads governments to consider **gender equality objectives when setting out high-level priorities for the budget.** It also helps to assess **the impact of budget measures on gender equality.** It is necessary to consider the **results of the GIA alongside the budget cycle** to make budget decisions in line with the government's gender equality priorities. However, integrating a gender perspective throughout the budget cycle has proven challenging processes requesting adequate skills and knowledge of the administrative processes, including the budget cycle.

Most commonly, the ex-ante GIA is performed by assessing the expected gender impact of budget proposals. The ex-ante phase of the budget process involves budget planning and formulation. In the planning phase of the budget, ministries and other public bodies are considering the overarching gender equality objectives of government, and the specific gender needs in their policy areas, as part of policy priority-setting for the budget. This information will help set performance goals with a gender dimension or gender equality goals of the government programs.



Key stages of the budget cycle and relevant gender budgeting tools¹⁰

Moving to budget formulation, to support gender budgeting, sectoral or programmatic gender analysis is requested to accompany budget proposals. For example, there may be a requirement for an ex-ante gender impact assessment to be provided alongside each budget proposal or budget as a whole, which is called gender budget tagging. Gender budget tagging may also be a requirement at the ex-ante phase, highlighting how proposed budget measures impact gender equality goals. This provides the Ministry of Finance with information that helps it identify and prioritise budget proposals progressing toward gender equality goals.

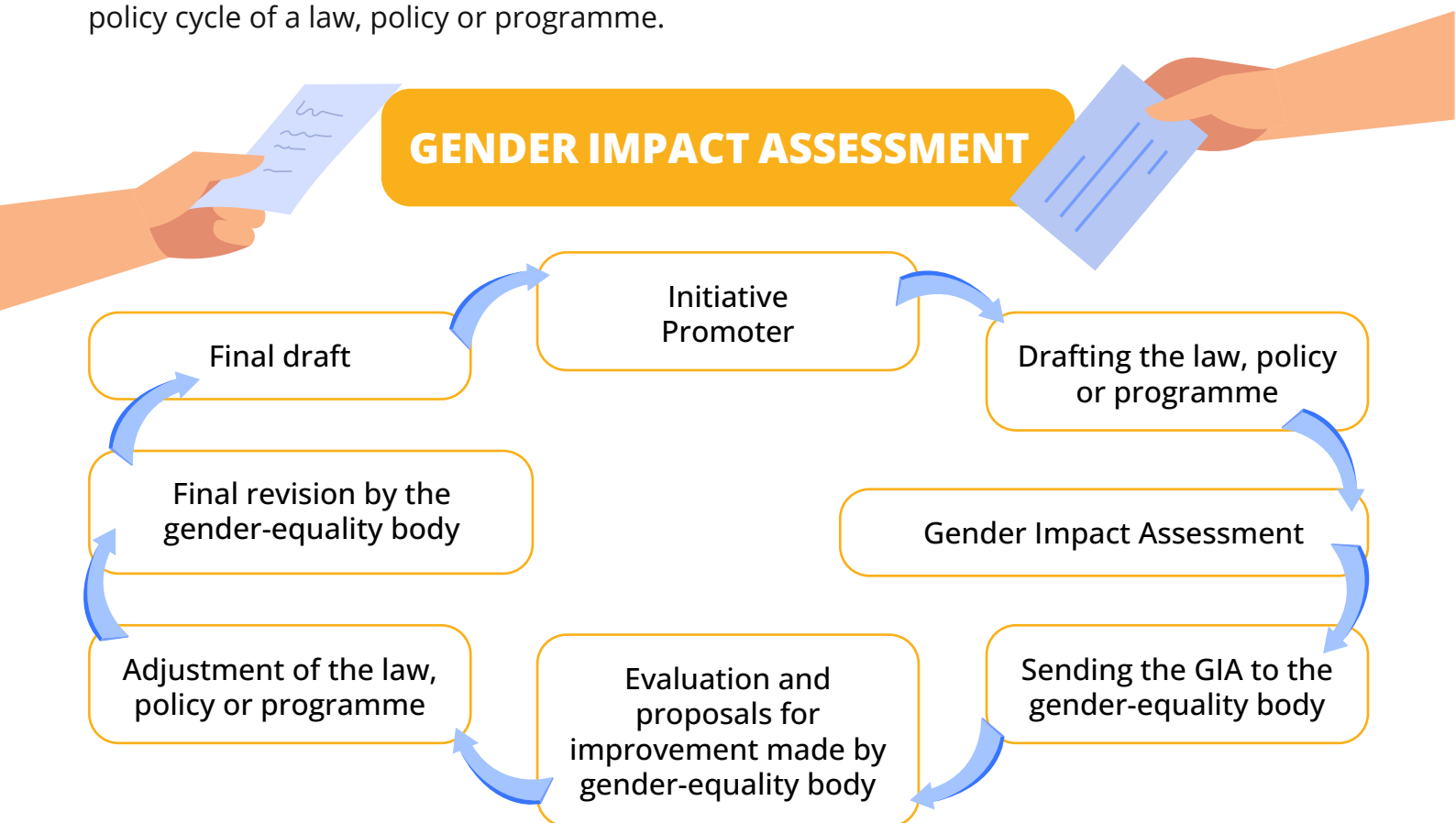
However, **expanding GIA to later stages of the budget cycle is also necessary.** This helps assess the actual gender impact of the budget programmes once they are executed and money spent. This information can be fed into future budget decisions and could be critical to improving public policy's effectiveness in progressing gender equality goals over time.

¹⁰ OECD (2023). "OECD Best Practices for Gender Budgeting", OECD Journal on Budgeting, vol. 23/1, <https://doi.org/10.1787/9574ed6f-en>.



Handout L4: The position of gender impact assessments within broader policy cycles

Gender impact assessments are not isolated activities but if strategically used by a government, they are usually part of the policy cycle. The European Institute for Gender Equality has prepared the following graphic presentation of the position of gender impact assessments in a broader policy cycle of a law, policy or programme.



For further reading:

Following up on gender impact assessment | European Institute for Gender Equality (europa.eu)



Forum discussion L4: Why use gender impact assessments of budgets?¹¹

For gender budgeting to be sustainable over time, it needs to demonstrate added value as a practice to politicians, the public administration, and civil society. With this in mind, it is helpful to have in place - from the start - a framework which seeks to measure the impact of gender budgeting.

Measuring the general impact of gender budgeting on gender equality outcomes is complex for various reasons. The changes may be difficult to detect and measure, progress depends on the actions of several actors, indicators can be impacted by a number of exogenous factors, and the time that it takes to see changes may exceed the time horizons of a particular monitoring exercise. Nevertheless, it is possible to select certain indicators to identify how gender budgeting is contributing to changes in public policy.

One important way in which gender budgeting can have impact is through helping increase awareness among government stakeholders of how budget measures impact gender equality. Requirements for gender analysis to accompany budget proposals can help draw attention to gender equality issues, affecting the awareness, attitudes, and perceptions of policymakers. Assessing progress in this regard could be gauged in different ways, for example, through tracking the percentage of budget measures that are assessed as gender neutral in different policy areas, and how this evolves over time (the assumption being that as stakeholders become more aware of gender equality issues, the percentage of budget measures assessed as gender neutral goes down).

Gender budgeting can also have impact through affecting the design and content of policies, so that they are better-targeted to achieve gender equality objectives. One way to measure this

¹¹ Developed based on EIGE's webpage:
[Why use Gender Impact Assessment | European Institute for Gender Equality \(europa.eu\)](https://www.eige.europa.eu/gender-equality/why-use-gender-impact-assessment)

is to try and capture where gender budgeting efforts have resulted in the redesign of policies or programmes. For example, the Canadian Government looks at the budget programmes where its gender and diversity impact analysis (**GBA Plus**) has identified negative impacts and captures information on whether - as a result - steps have been taken to lower or mitigate these. This information is presented in its **Impacts Report**, published alongside the budget.

Please list arguments for using gender impact assessment of the budgets and what added values those bring if applied adequately.

Participants can list some of the following arguments:

#1

Leads us in gender equality realisation:

Knowing how inequality operates, how it is impacted by public policy, and how it is present in the different sectors and spheres of life is key to eliminating gender inequality. A GIA is perhaps the best first step towards policies that help to realise this objective.

#2

Better policy making:

Gender Impact Assessment – contributes to better policy and legislation. Better policy means reaching the target group, safeguarding against potential pitfalls and maximising the scope for obtaining the intended objectives.

#3

Better governance:

A systematic and published GIA promotes transparency of decision-making and accountability. Performing gender impact assessment ensures that policy-making and legislative work is of higher quality and has greater relevance for society because it is responsive to the needs of all citizens - women and men, girls and boys.

#4

A tool for learning:

GIA allows policymakers to build up their capacity for gender equality. The exercise of asking questions, accumulating data, and other relevant information contributes toward building up a storehouse of on-the-ground information about gender inequality. Once this capacity is begun, policymakers are better able and more confident in equipping themselves to produce policies with better gender equality outcomes.



Handout A_L4: Template for a gender impact assessment report structure

Every ex-ante gender impact assessment report should contain the following sections/chapters, such as the example given below, which can either be expanded or made more concise:

Executive summary and key conclusions
Glossary of key terminology

Introduction

Gender Impact Assessments: The Research Methodology

Chapter 1. Definition of the policy purpose

Chapter 2. Gender relevance of the proposal

Chapter 3. In-depth gender analysis of the proposal

Chapter 4. Conclusions from a gender perspective

Chapter 5. Proposals to improve the proposal in terms of gender equality



Impact assessment studies are designed in five steps.

step 1 There is a thorough description of the actual situation before a new policy plan is implemented.

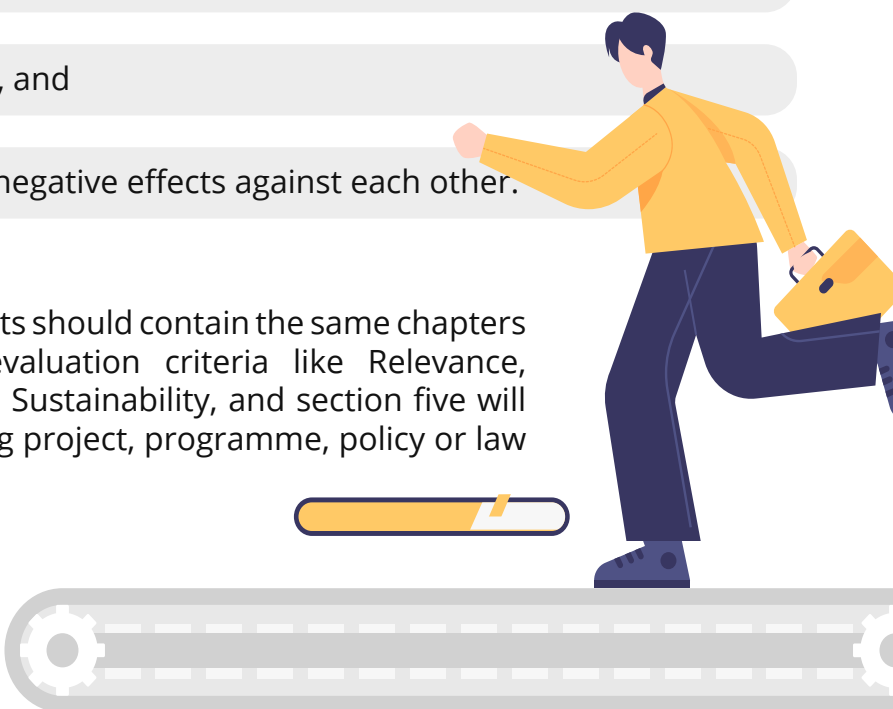
step 2 The study has to assess the probable development of this situation in the absence of any new policy. This is called the zero alternative.

step 3 A detailed analysis is needed of the content of the policy plan itself, its measures, time schedules, goals, and fields. This analysis of the current situation, the probable development of the situation, and the policy plan itself then make it possible to

step 4 describe potential effects, and

step 5 balance the positive and negative effects against each other.

Ex-post gender impact assessment reports should contain the same chapters but integrate additional traditional evaluation criteria like Relevance, Efficiency, Effectiveness, Coherence and Sustainability, and section five will not be focused on improving the existing project, programme, policy or law but on informing future policy making.



Handout B_L4: List of online guides and resources for further reading

- Check out the European Institute for Gender Equality (EIGE) Gender Mainstreaming [Toolkit \(European Institute for Gender Equality\)](#)
- One of the tools presented on EIGE's web page is the [Gender Impact Assessment](#) tool. It explains the application of ex-ante assessments and provides many practical examples from Europe's international, national and sub-national levels.
- The Commission on Gender Equality in the Australian State Victoria Public Sector also developed an interesting online tool for [gender impact assessments](#).
- A great publication is available by the Maltese National Commission on the Promotion of Equality as a PDF guide: [Step-by-Step Guide for Gender impact assessment](#).
- The Kosovo Agency for Gender Equality published its own [Gender Equality Impact Assessment Manual](#), in English language, but also in [Albanian](#) and [Serbian](#)
- The Friedrich Ebert Stiftung Office in Bosnia and Herzegovina has also published a Gender Toolbox and Tool is about [Gender Impact Assessments](#) (in Bosnian, Croatian, Serbian language)
- An example of how gender impact assessments have been applied on a multilateral level is the [Gender Impact Assessment of the Council of Europe Youth for Democracy programme](#)





Qendra Aleanca Gjimore për Zhvillim

