



Thinking of women Gender budgeting

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Gender budgeting is...

- 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.

(Council of Europe 2005)





Please write down in 2-3 sentences
what are your expectations from this
session

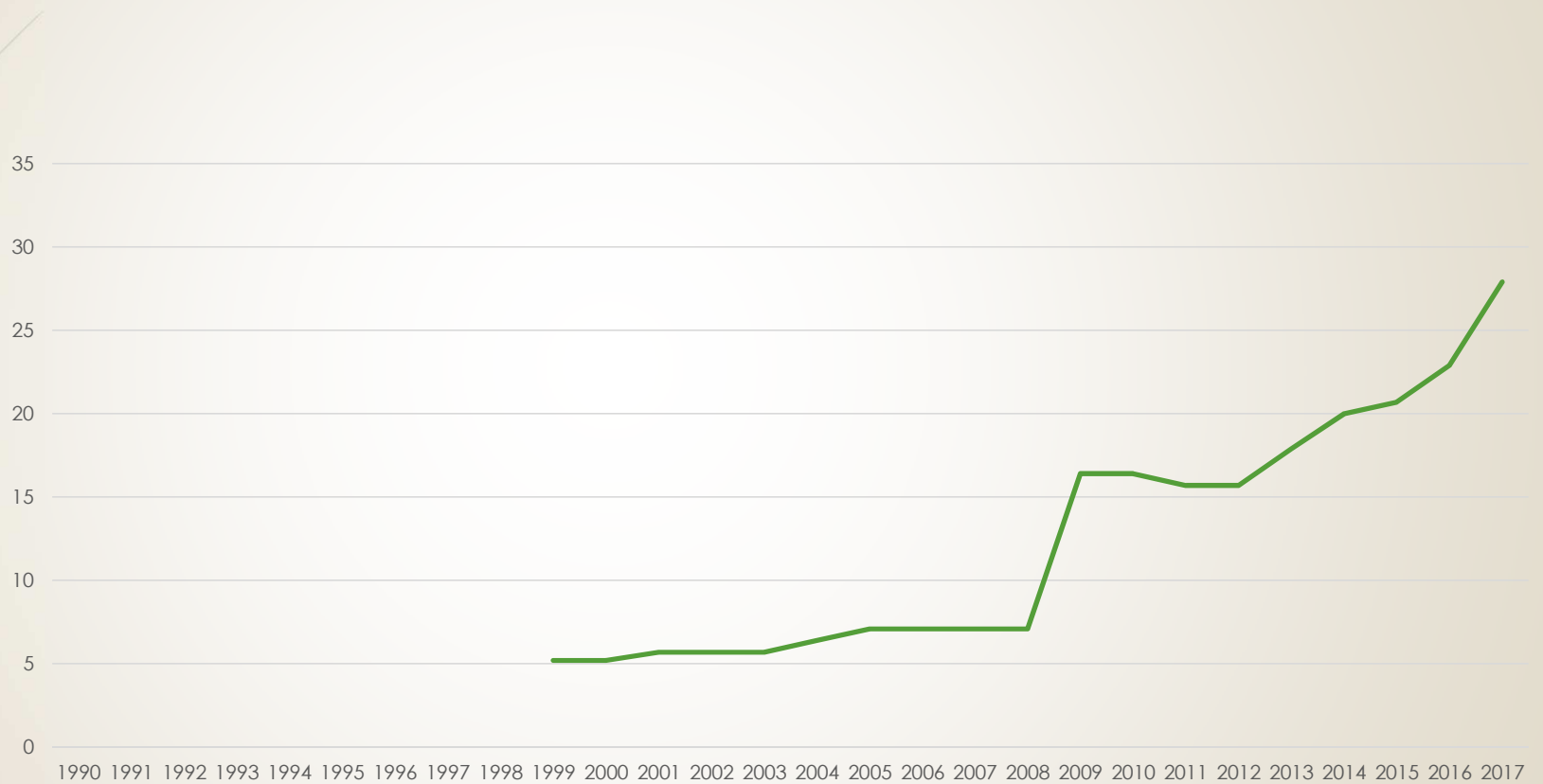


Do you agree?

- “Taxpayers should decide what tax money is being spent on” – preferences expressed on tax returns files

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- Please write down what nonpaid work you do at home.

% of female representatives in Albania





The national budget....

- ... has three main functions
 - Allocation of public goods and services (expenditures: traditional gender focus)
 - Distribution of income and wealth (taxes, transfers, services)
 - The promotion of economic growth and stability (public investments, taxes, transfers)



Categorization of the lines of the budget

- gender related expenditures
- employment and equal opportunity expenditures
- “mainstream” budget expenditures

(handout 1)



Analyzing the budget

Explicit and implicit bias in taxation

What gender implications would the two following budget decisions have?

- Increasing school fees
- Reducing a tax credit for child-care expenses

(handouts 2 and 3)

- **What are the gender issues in the example of the restructuring of health services?**
- **Are the main outcomes a transfer of costs or efficiency?**



Wrapping up...

GRB opportunities

A GRB initiative can "succeed without success"

- Initiating a process and/or dialogue
- Positive spill over effects
- Engagement and cooperation – e.g. between stakeholders interested in budgetary transparency

GRB is a systematic and comprehensive approach to gender mainstreaming

GRB can help establish that gender inequality (and any other form of inequality for that matter) is "bad economics"



Please think about ...

- What are the new things you learnt during this session
- What do you see in a new light that you think will assist you in your work?