

# PROGRESS IN THE ANDALUSIAN GRB INITIATIVE: GENDER AUDITS<sup>1</sup>

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## "Gender Responsive Budgeting: Theory and Practice in Perspective".

Session 3: "THEORETICAL AND PRACTICAL APPROACHES TO GENDER RESPONSIVE BUDGETING II"

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### ABSTRACT

In 2013, as part of its Gender responsive budgeting (GRB) strategy, the Andalusian Regional Government Administration launched a series of gender audits to assess the degree to which the budget programmes have implemented a gender perspective in the budget process. A specific assessment methodology was developed for this purpose within the framework of the G+ Programme, which includes the different elements that underpin the Andalusian government's gender responsive budgeting initiative.

This paper discusses the results obtained by the audit genders performed to date, as well as the progress achieved and the challenges posed by this new initiative within the strategy framework and with a view to encouraging gender responsive budgeting in the region.

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Given its strategic, cross-cutting nature and transformative potential, the public budget has become a key instrument for integrating a gender perspective in all public planning and administration. The Andalusian Regional Government Administration (Andalusian Public Administration, from now on), which has shown a continuous and enduring commitment to gender equality, has introduced gender responsive budgeting (GRB) also because of its impact on economic growth, transparent public administration, efficiency and social justice.

For more than a decade, the Regional Ministry of Finance of has been spearheading a gender responsive budgeting initiative aimed at achieving a sustainable model of economic development that incorporates and makes use of all the human capital available and satisfies the needs and aspirations of society as whole, treating men and women on an equal basis.

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## **1. Overview of the Andalusian GRB Strategy**

The first stage of the Andalusian GRB initiative consisted in creating a regulatory framework, establishing efficient inter-departmental coordination and publishing a gender budgeting impact report. These steps were reinforced by the introduction of gender mainstreaming in the budget process and the launch of the G+ Programme.

### **1.A. The Gender Impact Report of the Budget**

The publication of the Gender Budgeting Impact Report as an appendix to the Budget Law presented to Parliament is one of the most visible elements of the Andalusian GRB strategy. This report assesses gender mainstreaming and how it is incorporated into the public budget by allocating resources to the issues that have the most impact on achieving greater equality between women and men. The gender impact report includes indicators about the real situation of men and women in Andalusia, analyses the gender distribution of Public Administration of Andalusia employees, and presents the resources that the various regional ministries and government agencies deploy to encourage equality, in line with the gender budgeting methodology and the gender equality plans regulated by the Andalusian Gender Equality Act.

### **1.B. Gender Mainstreaming in the Budget Process**

Over the years a gender perspective has gradually been mainstreamed in budget planning and management, which has systematised gender analysis practices among the staff of executive centres and created a gender equality culture in the Regional Ministry of Finance. There are four major milestones each year in the gender mainstreaming process. The first is the stipulation of gender equality criteria and priorities to be taken into account in budget planning. These are set forth in the ministerial order governing the creation of the regional government's budget. The next milestone is the creation of gender reports for the preliminary draft budgets. These now form part of the documentation examined by the working groups of the executive bodies to determine the financial needs of each regional ministry. The third milestone is the creation of gender budgeting teams that meet to coordinate and share budget information relating to the analyses of gender reality, resources and indicators, all with a view to making the gender responsive budgeting an integral part of budgetary policy.

### **1.C. G+ Programme: Methodology for Promoting Gender Equality Through the Budget**

The G+ Programme is a methodology for analysing the gender impact of the regional government's budget. It is based on budget programmes and how they mainstream gender in budget planning, management and assessment tools. The main characteristics of this own methodology designed by the Regional Ministry of Finance is that has a progressive, sequential implementation; that starts a uniform system for analysing budget programmes with simple criteria; that adapts the needs of each managing centre of the regional ministries; and that designs analysis processes that are formalised in common documents.

The implementation of the G+ Programme is contemplated as a multi-stage process, beginning with the identification and classification of budget programmes according to the G+ Scale. The next stage consists in applying the commitments derived from this prioritisation process and improving the evaluability of the programmes, and in the final stage the results are monitored and assessed.

When the programme was first launched, all the executive centres were invited to explain how they perceived their own responsibility and capacity as regards the programme and how they perceived the responsibility of all the other government departments. This led to the creation of a scale to measure the strategic capacity of the different budget programmes to contribute to gender equality. Four categories were defined: G+, G, g1 and g0. Next, a series of tools were created to enable the executive centres to measure the degree of commitment of each budget programme, based on its G+ Scale classification.

The main tool, created specifically for this phase, is the G+ Strategic Orientation Documents, known as DOE after the Spanish initials, which provides guidance on how to plan the commitments acquired by the budget programmes. To develop these commitments, five interconnected strategic work areas or tasks are identified and a comprehensive, consistent and sustainable orientation document is created. The five tasks are: analysing the environment; identifying the gender inequalities; analysing access to resources, services and information; adapting the sources of information; and training. These give rise to the strategic plan, which includes the objectives, lines of work and actions.

This methodology has not only steered the gender work associated with the budget programmes. It has also mainstreamed this work as an integral part of the budget process and led to the approval of the G+ Fund as a tool for reinforcing gender responsive budgeting through training, research and the implementation of innovative actions.

## **2. Gender Audits**

The Andalusian Public Administration uses gender audits as tools to assess the commitments acquired within the framework of the G+ Programme methodology and the results obtained. Law 18/2003 of 29 December, which approved the fiscal and administrative measures of the Autonomous Community of Andalusia for the year 2004,<sup>2</sup> contemplated the need for and usefulness of conducting gender responsive budgeting audits, and this was further reinforced in Decree 20/2010 of 2 February, which governs the Andalusian Gender Budgeting Impact Commission and invests it with gender audit powers.<sup>3</sup>

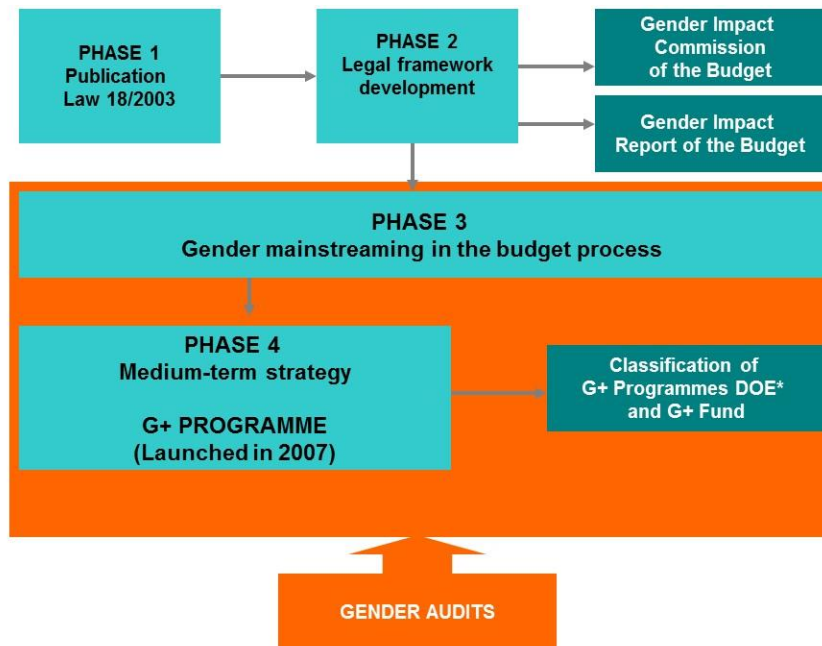
This was a step forward in the strategy insofar as it introduced the concept of assessment as a means of measuring the effectiveness of gender mainstreaming and the degree to which it has been implemented. The first gender audits were conducted in 2013 and have become the

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<sup>2</sup> Law 18/2003 of 29 December establishes the creation of the Gender Budgeting Impact Commission, which prepares the Gender Impact Report of the Budget and fulfils the dual mission of driving and promoting the preparation of draft gender responsive budgets by the regional ministries, and of conducting gender audits in regional ministries and agencies of the Andalusian Public Administration.

<sup>3</sup> Specifically, Decree 20/2010 invests the commission with the following powers: to conduct gender audits in the regional ministries and agencies of the Andalusian Regional Government Administration, and to promote the use of a gender perspective in the audits carried out each fiscal year.

bedrock of the G+ Programme as a tool for assessing the work carried out and the effectiveness of the model introduced.



\*DOE: Spanish initials for Strategic Orientation Document

The specific objectives pursued by these audits are: (1) to assess the extent to which the objectives assigned to budget programmes classed as G+ have been attained; (2) to analyse and measure the extent to which gender mainstreaming has been implemented in budget planning, implementing and accountability; (3) to assess the strategies carried out by the managing centres to implement the methodology and achieve their targets; and (4) to identify best practices and make recommendations to strengthen gender responsive budgeting within the Andalusian Public Administration.

The first of these specific objectives is to fulfil the commitments defined in the Strategic Orientation Document (DOE) drawn up for each budget programme and around which the audit agenda revolves. These commitments are: to carry out gender assessments in order to identify the reality as regards the gender perspective; to define gender responsive budgeting objectives, actions and indicators; to adapt the citizen information sources used by the managing centres; to analyse whether the actions targeted at people have obstacles that condition the participation of men and women; to provide gender training; and to have indicators to measure achievements and setbacks in terms of gender equality.

The aim of the second specific objective, related to gender mainstreaming, is to make the gender perspective a consistent and systematic element of the various budget documents, most notably the Gender Impact Report of the Budget, the programme summaries, the economic-financial report, and the budget report.

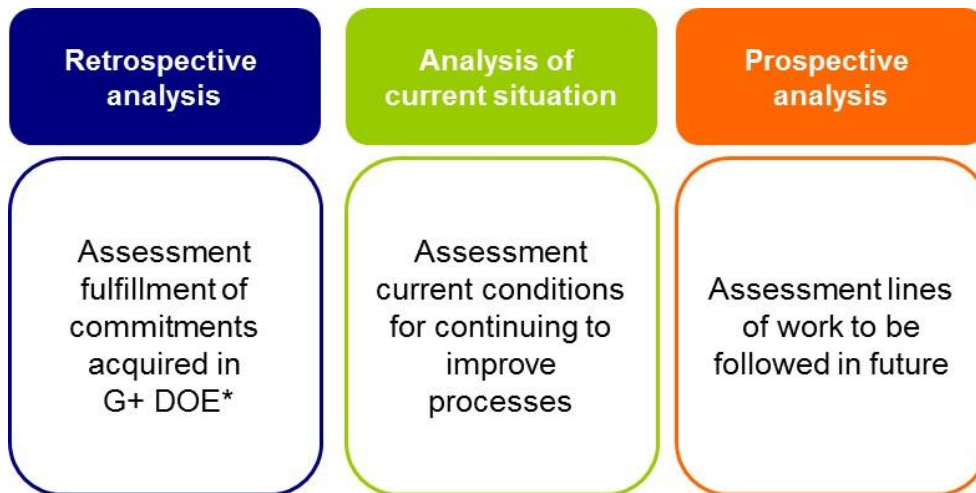
The strategy that each budget programme has followed to implement gender responsive budgeting is assessed according to four main variables: the quality of the Strategic Orientation Document, in terms of both its definition and execution; the execution of a project under the incentive of the G+ Fund; the existence of a clearly identifiable gender manager or gender group within the programme; and the effective inclusion of a gender perspective as a cross-cutting theme in the sectorial planning or gender have been mainstreaming.

Finally, the budget programmes are viewed in terms of whether, as a result of the strategy adopted to implement gender responsive budgeting, they have introduced any actions that may be regarded as best practices.

In order to achieve these objectives, gender audits have a specific set of features. In the first place, gender audits are internal, in that they are conducted by the Public Administration of Andalusia bodies: the Gender Impact Commission of the Budget (known as the CIG, after its Spanish initials), which drives and approves the audits; the Secretary General of Finance, which defines the strategy and methodology for the audits; the Directorate General of Budget, which coordinates and monitors the actions approved by the Gender Impact Commission of the Budget and prepares the preliminary reports in the budget process; and the managing centre audited, which prepares the initial document with the achievements attained and then reformulates its Strategic Orientation Document (DOE).

In the second place, gender audits assess the implementation, namely, the degree to which the managing centre has mainstreamed gender responsive budgeting and the results obtained in terms of equality. Thirdly, gender audits are open and transparent, because a public consultation period is opened to collect comments and suggestions from society about the results.

Lastly, the gender audit model introduced by the Public Administration of Andalusia involves carrying out a three-stage analysis. In the first stage, the audit takes a retrospective look at whether the commitments and responsibilities acquired by the budget programme and defined in the G+ Strategic Orientation Document have been fulfilled. In the second stage, it assesses the current situation of the organisation and its capacity to continue analysing and integrating the gender perspective. Finally, it conducts a prospective analysis of the lines of work to be followed in the future, based on the achievements already attained.



\*DOE: Spanish initials for Strategic Orientation Document

In 2013 gender audits were conducted on five budget programmes classified as G+, selected according to their compliance with a set of criteria: they had to be budget programmes that fell into the highest category on the G+ Scale; they had to have a G+ DOE (Strategic Orientation Document) dating from 2008 so that the commitments acquired could be assessed and finally they had to represent the full range of official organisations contemplated in the law: regional ministries and agencies. Another aim of the audits was to assess programmes whose actions had a strategic focus and impact on gender equality.

Based on these criteria, the programmes audited were as follows: 82B- Development Cooperation, of the Regional Ministry of Local Administration and Institutional Relations; 54F- Creation and Dissemination of Statistical and Cartographic Data, of the Regional Ministry of Economy, Research, Science and Employment; 42I- Early Childhood Education, of the Regional Ministry of Education, Culture and Sport; 41C- Healthcare Provision by the Andalusian Health Service, of the Regional Ministry of Equality, Health and Social Policy; and 71H- Rural Development, of the Regional Ministry of Agriculture, Fishing and Rural Development.

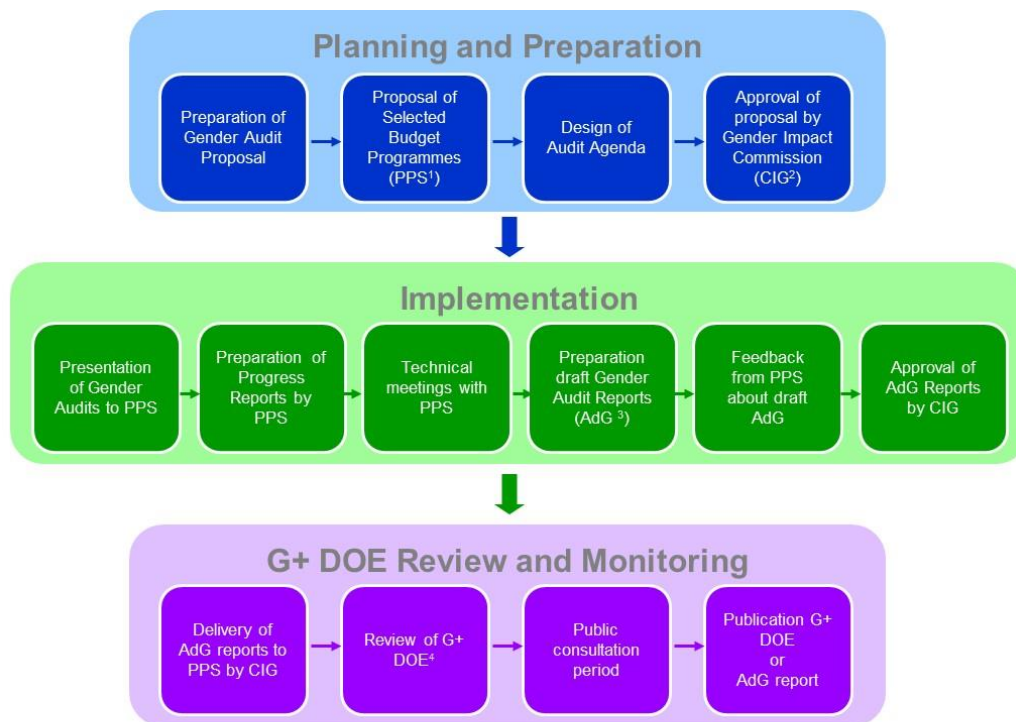
### 3. Gender Audit Methodology and Phases

The aforementioned Law 18/2003 on Fiscal and Administrative Measures makes it compulsory to promote gender audits within the Andalusian Public Administration with no specific definition of the concept. However, in the context of the law Gender audits are implicitly understood as key elements in the integration of gender equality in the laws and policies approved by the executive branch of the Government of Andalusia. In this respect, the drafts and impact assessments to which the law refers correspond to budget planning with a gender perspective, while gender audits are understood as tools for monitoring and assessing the progress achieved in gender mainstreaming.

Authors as Caroline Moser from the international literature on gender equality also incorporates the concept of gender audits as means for monitoring and assessing actions within the framework of public policies. Gender audits are methodologies designed to assess the implementation of gender policies, strategies and programmes for the purpose of achieving the Beijing Platform for Action objectives that were adopted as international commitments.

In the same way, the Public Administration of Andalusia has understood and designed its own gender audits as tools to assess the progress achieved in implementing its gender responsive budgeting strategy. Consequently, the audits fulfil a dual purpose: to determine whether the inclusion of a gender perspective in budget planning has led to gender mainstreaming—in other words, whether the gender dimension has become an habitual element in the budget process; and to analyse how policies impact women and men in a different way. Their ultimate aim is to promote gender equality in the Autonomous Community of Andalusia.

Gender audits consist of three phases: planning and preparation; implementation; and monitoring and review.



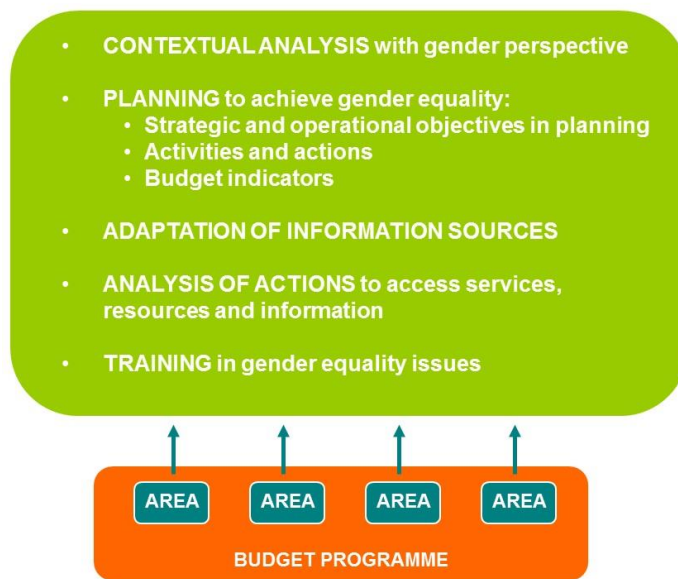
<sup>1</sup>DOE: Strategic Orientation document; <sup>2</sup>PPS: Selected Budget Programmes; <sup>3</sup>AdG: Gender Audits; <sup>4</sup>CIG: Gender Impact Commission of the Budget

### a. Planning and Preparation

In the preparation phase, managing centres are given a tool created by the Andalusian Public Administration—the audit agenda—with guidelines on how to prepare the information and documentation that will be considered when their G+ budget programmes are audited. This tool contains the same elements as the methodological documents for the implementation of gender

responsive budgeting, known as DOE (after the Spanish initials), and the audit questions therefore focus on the work performed by the managing centres. The areas examined are as follows: analysis of the knowledge that the programme staff have of the gender reality targeted by the budget programme; strategic planning with a gender perspective; adaptation of the information tools; analysis of the actions targeted at people in order to detect inequalities in the access to services, resources and information; the provision of gender training actions; and assessment of the budget-related and other types of indicators used by the budget programme.

**AUDIT AGENDA**  
**Content guidelines for each area of work in the budget programme**



**b. Implementation**

In the implementation phase, with the audit agenda already established, the selected budget programmes prepare a preliminary progress report which they then present and fine-tune at a series of technical meetings.

The progress report is an instrumental document through which each budget programme sets out in great detail all the information related to the implementation of the gender perspective in its budget planning and implementation and in the fulfilment of its objectives, the gender mainstreaming process adopted, and the impact of gender on its actions, measured in terms of progress in the equality between women and men.

The technical meetings provide all the relevant information necessary to conduct the analysis and assess the extent to which gender has been integrated in the budget programme. These meetings are attended by both the technical and management personnel who are involved in the selected programmes and who are responsible for planning and spending the budget and, more specifically, who play a role in the implementation of gender responsive budgeting.



Based on this information, the Directorate General of Budget prepares a detailed, systematic report on the information obtained and assesses the degree to which gender has been integrated in the budget programme during the implementation of the GRB strategy. The trends in the budget-related and other indicators associated with the programme are also commented. A report is drawn up for every programme selected and sent to the programme audited so that the programme team can offer feedback. This feedback is taken into account in the preparation of the Gender Audit Report (AdG). The final report is presented to the Gender Impact Commission of Budget for discussion and approval.

### **c. DOE Review and Monitoring**

The Gender Impact Commission of the Budget gives the final report to the corresponding budget programmes so that they can reformulate their DOE (Strategic Orientation Document) and reinforce their gender responsive budgeting strategy. The preparation of the new Gender budget planning document takes into account the progress achieved by the budget programme and the lessons learned from the gender audit.

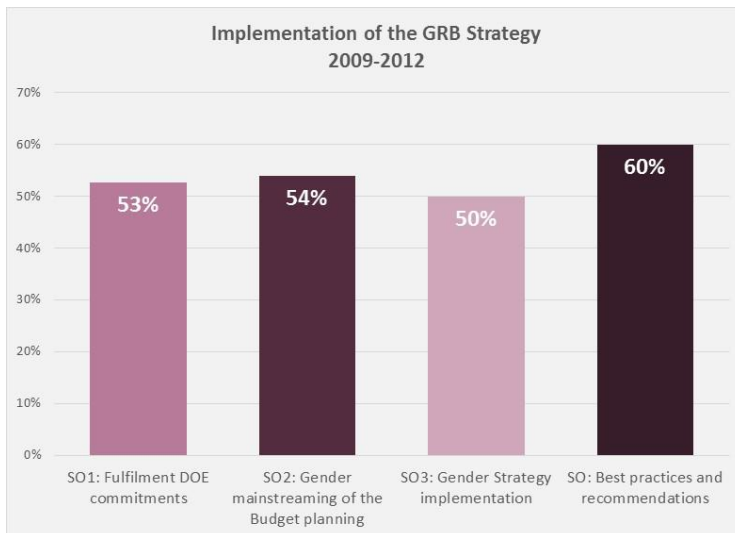
Once the new DOE G+ (Strategic Orientation Documents) have been prepared, and with a view to contributing to the transparency of public administration and improving the quality of the public services offered by the Andalusian Regional Government Administration, a public consultation period is opened to encourage citizen engagement and collect any contributions deemed relevant to the various budget programmes and the promotion of gender equality through public spending.

This transparency element is materialised through the creation of a citizen engagement online platform on the Regional Ministry of Finance website. The continuity of this transparency is guaranteed through the publication of the results obtained and the new gender equality commitments acquired.

When the public consultation period ends, the Gender Impact Commission of the Budget publishes the new DOE G+ for the budget programmes or the Gender Audit Reports for any programmes that have not revised their G+ Strategic Orientation Document.

## **4. Preliminary Results**

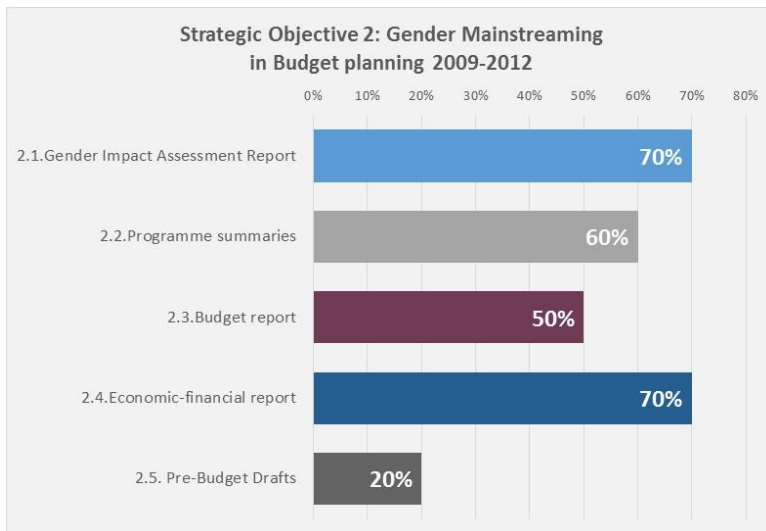
Based on the programmes audited, the overall conclusion drawn from the gender audits is that gender budgeting has increased during the period 2009-2012.



Fulfilment of the DOE (Strategic Orientation Document) commitments, gender mainstreaming in the Budget planning and the identification of gender budgeting best practices have exceeded more than half of the original expectations. The greatest challenges for the future lie precisely in the implementation of gender strategy.



With regard to the fulfilment of the commitments acquired in the Strategic Orientation Documents, certain elements have experienced significant progress. Four of the five programmes have adapted their sources of information to obtain sex-disaggregated data in order to be able to conduct analyses in terms of equality, and the same proportion of programmes provides gender training to improve staff skills in gender responsive budgeting. However, only one of the programmes has managed to conduct gender diagnoses and capture the reality of men and women from a gender perspective, and three programmes obtained an average score in their indicators to measure achievements and setbacks in gender equality.



Another result revealed by the gender audits as regards gender mainstreaming in budget planning documents is the need for preliminary draft pre- budgets to improve the integration of the gender perspective and for managing centres to apply the gender assessments contained in these pre-budgets drafts to all the other documents produced after the budget has been finalised.

To this end, in recent years the instructions for preparing budgets have made it compulsory to hold meetings with the technical teams in order to coordinate and share budget information related to gender reality assessments, resources and indicators, with the ultimate aim of reinforcing the practice of gender responsive budgeting.

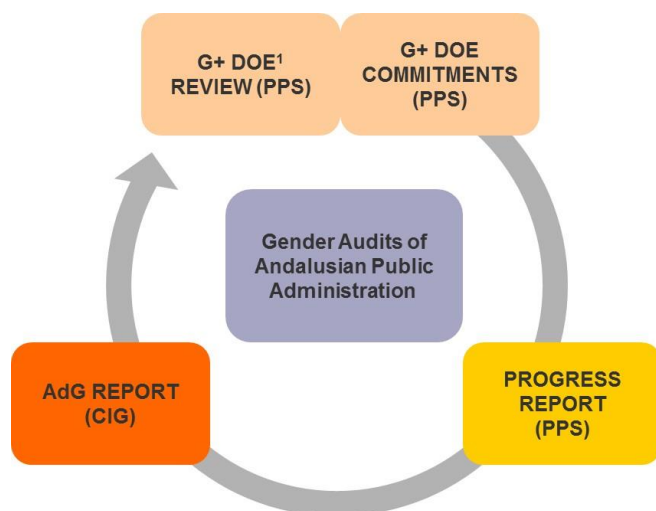


A final point to note in this respect is that although the G+ methodology has proved its effectiveness and those programmes that have fulfilled their commitments have achieved a higher degree of gender mainstreaming in general, there is clearly another factor that impacts on the success of mainstreaming. The gender audit results improve in the instances where the budget programme has integrated gender as a central theme of its sectoral policy, in the policy guidelines of its jurisdiction that are not strictly part of the budget programme.

Overall, the programmes with the best results in terms of the implementation of the strategy are Rural Development and Cooperation Development.

## 5. Next steps

The next step is to begin the review and monitoring phase, during which the budget programmes will reformulate their DOE (Strategic Orientation Documents)—in other words, their gender responsive budgeting roadmap for the next four or five years—based on the progress achieved and the lessons learned in the gender audit process.



<sup>1</sup>DOE: Strategic Orientation document; <sup>2</sup>PPS: Selected Budget Programmes;  
<sup>3</sup>AdG: Gender Audits; <sup>4</sup>CIG: Gender Impact Commission of the Budget

The Public Administration of Andalusia plans to continue promoting gender audits in 2015 and to extend the audit process to selected government agencies. The criteria used to select the programmes will include grouping programmes by regional ministry in order to identify gender budgeting inertias and synergies, facilitating decision-making and attendance at technical meetings for gender managers, and promoting the coordination of common elements in programmes that share the same theme. In 2015 priority will also be given to strategic actions with a marked impact on budgetary policy: employment and entrepreneurship, education, health, innovation and research, among others. The emphasis will continue to be placed on budget programmes that fall into the highest category on the G+ scale in terms of their gender relevance, and on the same combination of regional ministries and agencies contemplated in the law.

## Conclusion

The gender equality efforts invested by the budget programmes are reflected both in the skills of public administration staff and in the quality of the budget planning and documents prepared each year.

The fact that the majority of the public administration staff involved in budget planning and management now have a greater awareness of and are more responsive to the inequalities of women in Andalusia, compared with men, constitutes significant progress. They are also better skilled at detecting gender gaps and, more importantly, they have more technical resources for incorporating gender equality objectives, activities and indicators in budget documentation, which are executed with the budget allocated to the programme—in other words, with public funds from the Andalusian Ministry of Finance. These objectives, activities and indicators constitute the

essence of the Gender impact report of the budget, the aim of which is to analyse the effect of these actions on the relative situation of women in Andalusia.

Consequently, the gender audits conducted prove that we are advancing along the right path. Since the Andalusian Public Administration implemented its gender budgeting strategy, it have not only improved gender mainstreaming in the field of public administration (sectoral planning with gender perspective, training, budget documentation, information tools, etc.) but have achieved significant progress in some of the key indicators.

The permeation of GRB in Andalusia has led to the consolidation of nursery services and the number of places in state-run schools for three to six-year olds, thus facilitating the work-life balance. The promotion of women as autonomous workers has experience an increase as well as women as cooperative partners. Fighting violence against women has been a priority in budget decisions, while investment has improved the employment rate among rural women and the presence of women in positions of power and responsibility in the main social and political institutions. All of this is examined in the annual Gender Impact Report of the Budget for 2015.

The implementation of gender audits and their continuation in 2015 demonstrate that the Andalusian Regional Government Administration remains committed to gender equality and its implementation through a tool that has already proved its usefulness and effectiveness but which nevertheless requires continuing development and innovation, the objectives so rightfully contemplated in this conference on "Gender Responsive Budgeting: Theory and Practice in Perspective".