

2018 Gender Budgeting Audit Plan

Approved by the Gender Budgeting
Impact Commission
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2018

Gender Budgeting Audit Plan

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Table of contents

1. Introduction	4
2. The Gender Budgeting Audits.	6
2.1. Objectives and scope.	6
2.2. Criteria for budgetary actions	8
3. The gender audit procedure.	9
4. Work programmes approved for 2018	13

18GBA

1. Introduction

Law 18/2003 of 29 December on Fiscal and Administrative Measures and Law 12/2007 of 26 November on the Promotion of Gender Equality in Andalusia both contemplate the implementation of gender budgeting audits (GBAs), which the Andalusian administration has been carrying out since 2013 to monitor and evaluate public policies.

These audits form an integral part of the gender budgeting strategy, the main aim of which is to ensure that budgeting plays an active role in achieving equality between men and women in Andalusia. Gender quality is not merely a question of social justice. It also contributes to economic efficiency, the redistribution of resources and the transparency of public accounts. As such, it is at the heart of the principles of management quality and good governance.

In Andalusia, gender responsive budgeting (GRB) constitutes an integrated strategy. Using a proprietary methodology to analyse budget programmes, it integrates a gender perspective to the different stages in the budget cycle: preparation, implementation and evaluation. GRB is based on three core vehicles: a facilitator, a baseline report, and a strategy to implement and evaluate the integration of gender equality into budgeting processes.

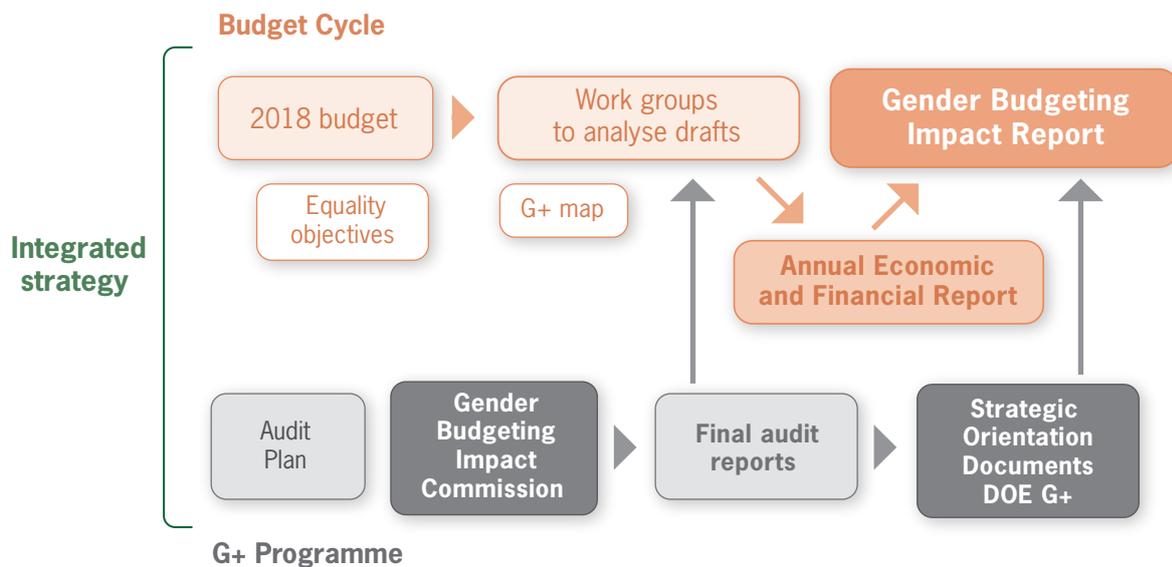
The facilitator is the Gender Budgeting Impact Commission of the Autonomous Region of Andalusia, created in 2004 and formally regulated by Decree 20/2010 of 2 February. This is an interdepartmental commission made up of an equal distribution of representatives from all of the regional ministries, the Andalusian Institute of Statistics and Cartography (IECA) and the Andalusian Women's Institute (IAM). Among other functions, it publishes a gender impact report each year on the draft budget law of the Autonomous Region of Andalusia, encourages the preparation of gender responsive draft budgets, and conducts gender budgeting audits in the regional ministries and agencies of the Government of Andalusia.

The gender impact report of the budget constitutes the second core element of this strategy since it incorporates assessments of the impact that the resources allocated in the annual budget will have on equality between men and women in Andalusia. In accordance with the Consolidated Text

of the Public Finance Act of the Government of Andalusia, approved by Legislative Decree 1/2010 of 2 March, this document is an integral element of the budget documentation.

The G+ Programme, established in 2007, is the third key element of this strategy. Its principal aim is to reinforce the integration of gender equality into budgetary policies. This is achieved through a legislative framework, the development of budget planning methodologies and instruments, and the implementation of institutional mechanisms and actions to strengthen the gender perspective across all the executive centres of the Andalusian public administration. The programme is supplemented by the evaluation and continuous monitoring of gender mainstreaming through gender budgeting audits.

Integrated gender budgeting strategy in Andalusia



This document contains the Gender Budgeting Audit Plan for 2018, which was approved by the Gender Budgeting Impact Commission on 18 January 2018. It is divided into four sections. The first is this introduction, which is followed by a summary of the main elements that make up the gender budgeting audits conducted by the Government of Andalusia: objectives, phases, tools and methodology. The third section explains the procedure for conducting the audits, and the last section describes the work programme approved for 2018.

18GBA

2. The Gender Budgeting Audits

The gender budgeting audits conducted by the Government of Andalusia are the result of a process designed to ensure that public spending in Andalusia plays an active role in encouraging gender equality. This is achieved by monitoring and evaluating the progress that the budget programmes and agencies of the Andalusian administration have made in integrating gender equality into budget planning and implementation in the Autonomous Region of Andalusia. The ultimate aim of these audits is to improve gender responsive budgeting practices through continuous learning, thus boosting accountability regarding equality.

The gender budgeting strategy is driven, coordinated and led by the Regional Ministry of Finance and Public Administration, as stipulated in Decree 206/2015 of 14 July regulating the organic structure of this ministry. Specifically, the Secretary General for Finance is responsible for defining, monitoring and evaluating the inclusion of a gender perspective in the budget for Andalusia, while the Directorate- General for Budget is the body that conducts the actual gender budgeting audits. The functions of the Gender Budgeting Impact Commission include approving the annual audit plans and evaluating the audit reports issued.

Up to 2017, a total of 24 budget programmes and seven agencies had been audited, representing 16.652 billion euros audited and 70% of all the G+ and G programmes earmarked in the 2018 budget.

2.1. Objectives and scope

The overall objective of this audit exercise is to evaluate the degree to which the gender perspective has been integrated into the budgets implemented in a given year. This is achieved by fulfilling the three **specific objectives** related to the main elements in the gender responsive budgeting strategy:

- **S01.** To evaluate whether the budget programme or agency has included the gender perspective in its **budget planning**, whether this planning is consistent with the applicable mandates and directives, and whether this is reflected in the budget documentation.

To fulfil this objective, the programme or agency is asked whether it has drawn up its budget for the period under review with the specific aim of reducing the gender inequalities within its remit. The audit examines several aspects of budget planning.

In the first place, it checks whether there are any diagnoses to identify the gender issues or needs affecting the citizens who receive the funds allocated to the programme, as well as the frequency with which these gender perspective diagnoses are undertaken. Secondly, it checks whether the programme or agency has set any gender-related strategic objectives in its planning and the degree to which they fulfil the mandates of the applicable gender legislation.

With regard to the budgetary actions in the period under review, the audit identifies which ones are gender-sensitive, which of these are relevant and to what degree, whether they fulfil the objectives set, and whether they are designed to achieve results in terms of equality. The audit also examines whether the programme or agency has implemented budget indicators to measure the impact of the actions on gender, and whether the gender indicators in place have been maintained throughout the years reviewed. The last aspect taken into account is the consistency of the gender perspective across all budget documentation and sector planning, as well as between the budget documentation and the strategic orientation document (DOE after its Spanish initials) drawn up for the budget programme.

- **S02.** To analyse whether the **implementation of the actions** financed with the credit assigned to the budget programme or agency has included the gender perspective.

The second objective of the audit analyses whether the credits assigned to the budget programme or agency have been implemented with a gender perspective in the year under review. Specifically, the audit examines which actions have been undertaken and which are gender-sensitive, and whether access to the resources allocated to the actions has been analysed. The degree of compliance with the indicators set in the planning stage is also taken into account.

- **S03.** To analyse the route followed by the executive centre to **implement the methodology**, identifying best practices and making recommendations on how to reinforce gender responsive budgeting across the Andalusian public administration.

This third objective analyses the manner and degree to which the budget programmes have applied the methodology to integrate gender into budget planning and implementation. Accordingly, the programmes are asked about the following aspects: the adaptation of information sources to include the gender perspective; specific training in gender equality within the remit of the staff who plan and implement the budget; coordination with the Gender Unit to integrate the equality perspective into the budget cycle; assistance from a gender budgeting expert to encourage and coordinate this integration; identification of best practices in gender responsive budgeting; and the existence of an internal communication plan on gender responsive budgeting and a formal system to monitor the indicators.

In general, the audit checks whether actions are planned in line with the diagnoses of inequalities between men and women and whether they comply with the gender equality legislation in Andalusia. It also examines whether spending by the budget programmes and agencies of the Andalusian administration during the year under review includes a gender perspective. Finally, the audit analyses all the actions undertaken by each executive centre to increase and improve the technical skills and tools required to integrate the gender perspective into the daily work of managers and decision makers.

In 2018, the gender audits of the budget programmes will take into account how citizens rate their access and use of public resources and services. This information will be gathered through satisfaction surveys conducted directly with recipients or, alternatively, that have been undertaken by social organisations, observatories and other agencies to glean the opinion of the end beneficiaries.

The scope of the audit therefore includes an analysis of the budget planning and implementation corresponding to 2016, structured according to the aforementioned gender audit objectives, to determine whether the audited programmes and agencies designed and implemented their budget with a gender perspective during the year under review, and what specific practices they introduced to ensure that their budget targeted equality. A definitive aspect of the audit is that it also makes a series of recommendations to help budget programmes and agencies focus their budget on improving gender equality in Andalusia.

2.2. Criteria for budgetary actions

The budgetary actions are analysed in relation to their gender sensitivity to determine whether they affect people or not, and then the gender-sensitive ones are analysed for their relevance. The degree of relevance is calculated according to five criteria:

- 1) the budgetary relevance of the action in relation to the total annual credit assigned to the budget programme or agency;
- 2) the impact capacity of the action according to the estimated population affected;
- 3) the functional relevance of the action for gender equality based on how it affects experiences, behaviours, culture and organisations;
- 4) the gender equality auspices under which the action takes place;
- 5) the competency or capacity of the programme or agency to plan and implement the action in line with its official structure.

These criteria are weighted to produce a score of 1 to 4, where 1 indicates the least gender relevance and 4 the most gender relevance of the action in question.

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3. The gender budgeting audit procedure

The main milestones in the gender budgeting audit procedure are as follows:

1. Approval of the audit plan by the Gender Budgeting Impact Commission
2. Presentation to the selected programmes
3. Training in budgeting, auditing and gender
4. Request for the progress report
5. Technical meetings
6. Preparation of the audit reports
7. Review and comment period for the audited programmes and agencies
8. Assessment by the Commission
9. Preparation of the DOE.G+
10. Presentation of the DOE.G+ to the Commission
11. Publication and monitoring

1. Approval of the audit plan by the Gender Budgeting Impact Commission

At the beginning of the year, the Gender Budgeting Impact Commission of the Autonomous Region of Andalusia will approve the annual gender budgeting audit plan containing the selected budget programmes and agencies that will be audited during the course of the year.

2. Presentation to the selected programmes

The Directorate-General for Budget will call the selected programmes and agencies to an introductory meeting to explain the general procedure and the content of the budgeting, auditing and gender training course which the programme and agency managers will be invited to take in order to learn more about the gender responsive budgeting process.

3. Training in budgeting, auditing and gender

In February, the Andalusian Institute of Public Administration (IAAP) will deliver a course on budgeting, auditing and gender to explain the objectives, actions and tools to use, to provide a clear understanding of the processes that will be conducted during the audits, and to specify the results that the executive centres and agencies are expected to achieve.

If the staff of any of the agencies involved are unable to attend this course, the Directorate-General for Budget will organise a training session with the same objectives and duration as the one organised by the Andalusian Institute of Public Administration.

The training course is primarily targeted at staff who are involved in budget planning and implementation for the budget programmes and agencies that have been selected for audit. This includes the budget managers as well as the programme managers with budget planning and/or recording functions.

The agents involved therefore have a formal space for clarifying any queries about the objectives of the review process and the tools to use, and for sharing their thoughts and opinions on the best way of fulfilling the objectives defined for the audits. This process encourages participation and shared learning, while ensuring that public action is subject to review and compliance with quality standards.

On completion of this milestone in the procedure, the budget programmes will be in a position to start drawing up their progress report based on the practical knowledge acquired in the training sessions.

4. Request for the progress report

The Directorate-General for Budget will send a notice to the selected programmes and agencies requesting a progress report from the budget staff. This report is prepared by answering the questions on the "Audit Agenda".

The progress report is an instrumental document through which each budget programme or agency involved sets out in great detail all the information related to the integration of the gender perspective into its budget planning and implementation, in line with the commitments adopted in the DOE.G+. The report also explains the gender mainstreaming process followed and the gender impact of its actions, measured in terms of greater equality between men and women.

The selected budget programmes will have two weeks to prepare this report, which must be submitted by the head of the executive centre audited or the manager (or equivalent post) of the agency.

5. Technical meetings

Technical meetings will be held to gather all the relevant information necessary to conduct the analysis and assess the extent to which gender has been integrated into the budget programme.

These meetings will be attended by the management and technical staff of the selected programmes and agencies who are responsible for budget planning and spending and, more specifically, who play a role in the implementation of gender responsive budgeting. The members of the Gender Budgeting Impact Commission will also be invited to attend the meetings.

Likewise, the coordinators of the Gender Units in the corresponding regional ministries will be invited to the meetings so that they can share the gender responsive budgeting information, resources and tools that have been developed to facilitate gender mainstreaming in public policies.

Lastly, staff from the Directorate- General for Budget will be designated to attend these meetings.

6. Preparation of the audit reports

Armed with the information obtained from the progress report, the budget documentation and the statements provided at the technical meetings, the Directorate-General for Budget will draw up the audit report.

This document brings together all the available information and assesses the degree to which gender has been integrated into budget planning and implementation, paying particular attention to all the budget documentation produced by the programme or agency during the period under review. Based on this analysis, the main conclusions and recommendations will be presented and the best practices implemented to improve gender equality through public spending will be identified.

7. Review and comment period for the audited programmes and agencies

Once the audit reports have been sent to the respective budget programmes or agencies, a review and comment period is opened to enable the programme and agency staff to respond to the reports.

The audit reports will also be sent for information to the representatives on the Gender Budgeting Impact Commission of the regional ministries to which the audited programmes belong.

The Directorate-General for Budget will record any comments received from the executive centres and assess them to decide whether they should be accepted or rejected. All of this will give rise to the final audit report.

8. Assessment by the Commission

The final audit report will be sent to the audited budget programmes and agencies as well as to the Gender Budgeting Impact Commission, indicating the main recommendations made in each case.

9. Preparation of the DOE.G+

Once the audit report has been received, the Strategic Orientation Documents (DOE.G+) will be prepared for the programme, specifying the actions that will be undertaken in light of the recommendations. The DOE.G+ documents are sub-divided into the following six sections: 1) Gender diagnosis about the areas that fall within the remit of the programme; 2) Gender equality objectives within the remit of the programme; 3) Analysis of the budgetary actions; 4) Gender indicators; 5) Adaptation of the executive centre's information tools; and 6) Gender training for staff; and two planning tools: 1) Coherence of budgetary documents and 2) Co-ordination and monitoring.

The ultimate aim is to reinforce the integration of the gender perspective into the budget cycle and establish new lines of work in gender responsive budgeting defined on the basis of the progress achieved, the challenges still to be met, and the observations and recommendations in the audit report.

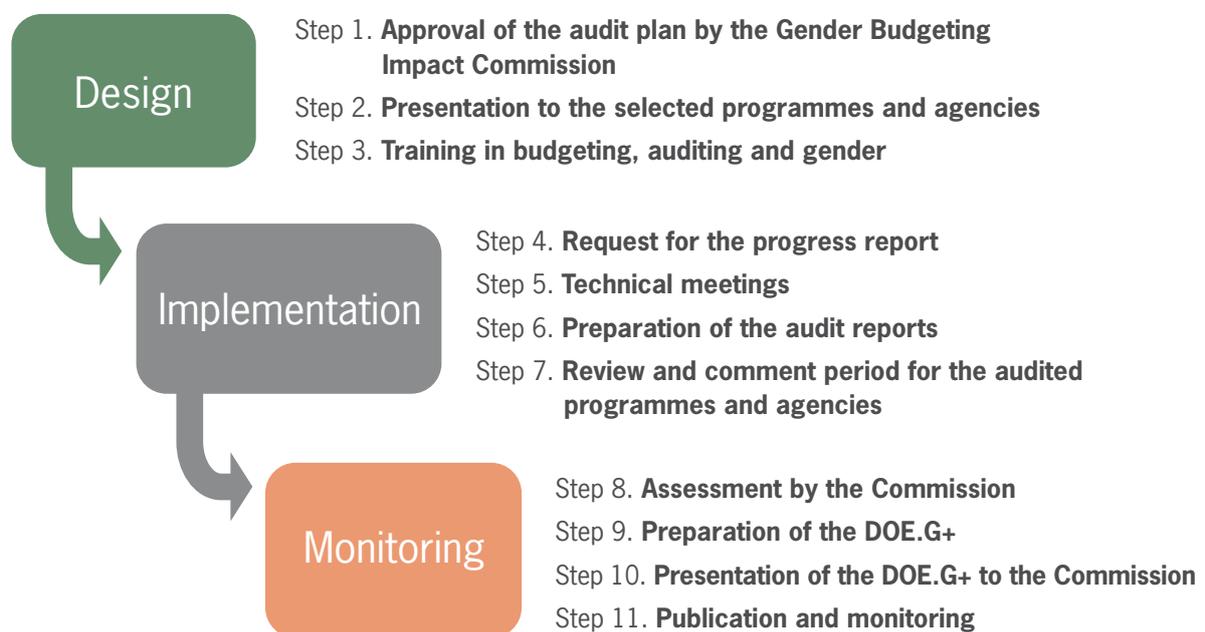
10. Presentation of the DOE.G+ to the Commission

Once the audited budget programme/agency has prepared its DOE.G+ and the Directorate- General for Budget has reviewed it, the programme staff will present it to the Gender Budgeting Impact Commission.

11. Publication and monitoring

The DOE.G+ will be published and monitored through the Gender Impact Report on the annual draft budget law of the Autonomous Region of Andalusia. If the DOE.G+ is not prepared, the audit report will be published.

The gender audit procedure



18 GBA

4. Work programme approved for 2018

The 2018 Audit Plan will review the actions conducted in 2016 (the latest year for which budget implementation information is available) under the auspices of three budget programmes and one special agency. These were selected according to the following criteria:

1. the programmes are classified as G+ or G;
2. the budget allocation is relevant;
3. they belong to strategic policy areas in terms of gender equality;
4. their competencies may be increased as a result of the audit recommendations;
5. they fall within the remit of competencies that have not yet been audited.

The approved programmes and agency, organised by section, are as follows:

12.00 REGIONAL MINISTRY OF HEALTH

Programme 41D Public Health and Engagement (G+)

Initial credit 2018: €20,317,173

Manager: Public Health and Pharmaceutical Services

Justification: The competencies of Programme 41D are focused on improving the health standards and life quality of the population by reinforcing the guarantee of security and protection and encouraging social spaces and healthy lifestyles, bearing in mind that gender is a conditioning factor on health. Under the auspices of the Fourth Andalusian Health Plan, the programme aims to encourage health strategies focused on healthy lifestyles and environments through gender-sensitive actions at the municipal level (143 collaboration agreements). The programme also comprises actions to promote gender-sensitive physical and mental development through educational campaigns conducted

in association with the regional ministries of Education and Equality and Social Policy. In 2018 the actions will include a new regional strategy focused on sexual and reproductive health with a gender perspective, and the Andalusian protocol on health and gender violence will be further developed. Although the budget allocation is not particularly high, this programme contains strategic actions and is therefore extremely relevant for the reduction of health inequalities.

13.00 REGIONAL MINISTRY OF EQUALITY AND SOCIAL POLICY

Programme 32E Social Inclusion (G+)

Initial credit 2018: €240,273,855

Manager: Social Services Division

Justification: The most important competencies attributed to this budget programme are planning, coordinating and implementing general actions in areas in need of social transformation, and preparing and defining social inclusion policies and the solidarity programme to eradicate marginalisation and inequality in Andalusia. The 2018 budget includes actions to implement Decree Law 3/2017 of 19 December regulating the new minimum social integration income in Andalusia, and the gender audit conducted for the 2016 credits will therefore set a baseline against which to compare the effectiveness of future related measures and their impact on equality, differentiated between men and women.

15.39 ANDALUSIAN EMPLOYMENT SERVICE

Programme 32L Employability, Intermediation and Promotion of Employment (G+).

Initial credit 2018: €766,042,550

Justification: This budget programme has employment-related competencies within the Government of Andalusia. In particular, it is responsible for promoting employment, providing career guidance and information, and recording the demand for intermediation in the job market, all of which have an enormous impact on gender equality. Better integration of gender into employment promotion, employability and intermediation services could have a direct impact on the gender gaps in the labour market. This programme therefore belongs to a highly gender-sensitive policy area.

16.00 REGIONAL MINISTRY OF DEVELOPMENT AND HOUSING

Programme 51B Mobility and Road and Transport Infrastructures (G)

Initial credit 2018: €545,539,509

Managers: Infrastructure Division and Mobility Division

Justification: The divisions involved in this programme are responsible for planning, managing and developing competencies related to transport, mobility, motorways and other road infrastructures in

Andalusia. Maintaining and improving the quality and safety of the road network, building cycle lanes, and actions related to sustainable mobility and public transport policy are highly gender-sensitive because of different patterns of mobility between men and women and because of their importance in improving the performance of caregiving tasks and the life-work balance. Proper integration of the gender perspective, based on the recommendations made within the framework of the gender audit, can therefore provide an impetus for gender responsive budgeting to have a positive impact and help to promote gender equality in Andalusia.

18 GBA



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