Manual for the application of gender budgeting within the Belgian federal administration
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This manual is based on the work and final reports prepared by Liesbeth De Wolf (2009) and Kim Vandekerckhove (2010) within the scope of their internship for the Administrative Sciences and Public Management programme at the Hogeschool Gent (University College Ghent).

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When they passed the law of 12 January 2007, which is also referred to as the ‘gender mainstreaming law’, the federal authorities set a very ambitious objective: “the integration of the gender perspective into the whole of its policies, measures, budgetary preparations and actions”.

This law aims at strengthening the principle of equality between men and women which figures in the Constitution, while also meeting the challenges of ‘good management’ and ‘good governance’. Taking into account the respective situation of women and men when defining, implementing and evaluating all policies, in effect, helps to enhance the effectiveness and the objectivity of public policies.

A large part of the management of public affairs consists of an efficient allocation of budgetary government resources. In this context, gender budgeting – the budgetary embodiment of the gender mainstreaming approach – aims at taking into account the gender perspective of public expenditures, i.e. evaluating the (potential) impact of the sums invested in public policies on the respective situation of women and men in society. This type of approach strives to give concrete expression to the commitments assumed in favour of the equality of women and men.

The Institute for the equality of women and men recently published a manual intended to support and facilitate the introduction of gender mainstreaming at the Belgian federal level. From this point of view, and taking into account the specifics of budgetary matters, we have decided to do the same for gender budgeting.

This manual is intended to serve both as an informative and consciousness-raising publication and as a practical guide. In chapter one, we briefly explain the theoretical framework relating to gender mainstreaming and to gender budgeting so that the underlying principles of the approaches being described will be well understood. Chapter two concentrates on the legal framework and directives aimed at ensuring an effective introduction of gender budgeting.
The application of *gender budgeting* in the Belgian context forms the theme of chapter three. Among other things, in this chapter we delve into the method which will be used. Chapter four deals in greater detail with categorisation, the tool which will be used to carry out *gender budgeting*. The various categories of credits are presented and illustrated by means of examples. Chapter five deals with how *gender budgeting* should be put into practice and gives further information on the method that should be applied.

We look forward to a fruitful collaboration in the matter of *gender budgeting*, and we hope that this manual will be pleasant reading.

Michel Pasteel
Director of the Institute for the equality of women and men
1. Introduction

*Gender budgeting* comprises part of the broader approach of *gender mainstreaming*. In order to understand the former, you also have to understand the latter, since both concepts are intimately linked and draw on the same principles. That is why this manual begins with a succinct description of *gender mainstreaming*.

2. The notion of ‘gender’

In order to explain the concepts of *gender mainstreaming* and of *gender budgeting*, you have to clarify the notion of ‘gender’ first.

Let us say at the outset that the word ‘gender’ is not a synonym for the word ‘sex’. Sex goes back to the biological differences between men and women. These differences are universal and timeless. They do not vary either in space (different countries) or in time (different periods).

By contrast, ‘gender’ is a cultural construction built by society around the two biological sexes. Thus, it denotes characteristics linked to the status of men and women which are not innate but are generated by society. Gender is therefore linked to a culture and to a time, and is often accompanied by stereotypes which are specific to the society concerned.

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1 For a more detailed explanation, please consult the ‘Manual for the application of *gender mainstreaming* within the Belgian federal administration’ of the Institute for the equality of women and men. It provides more complete information about the concept and possibilities of its concrete application.

You will find in the ‘Acts of the cycle of seminars on *gender mainstreaming* – A new challenge for the federal government and its administrations’ a report on five seminars which made a detailed examination of *gender mainstreaming*, as well as of related methods, techniques and tools. The second seminar was specifically devoted to *gender budgeting*.

See appendix 1: List of means of support.
A policy, measure or action **contains a gender perspective** when it has or can have an impact on the respective situation of women and men.

A **gender analysis** is an analysis which takes into account the (potential) impact of a policy, measure or action on the respective situation of women and men.

A policy, measure or action in which **the gender perspective is integrated**, is a policy, measure or action that has been prepared while taking into account its impact on the respective situation of women and men.

3. The concept of **gender mainstreaming**

3.1. **Gender mainstreaming vs. a specific equality policy**

**Gender mainstreaming** has grown in importance since the fourth World Conference on Women held in Beijing in 1995, and it is considered at the international level to be the **most adequate strategy** to promote the equality of women and men. It has been introduced in the United Nations, the European Union, the Council of Europe and other international organisations, but also at national and local levels of both industrialised and developing countries.

The Council of Europe defines **gender mainstreaming** as: “the (re)organisation, improvement, development and evaluation of policy processes, so that a gender equality perspective is incorporated in all policies at all levels and at all stages, by the actors normally involved in policy-making.”² The final objective is to ensure that thinking about and taking into account the gender perspective becomes automatic among the various actors involved in the development of public policies.

**Gender mainstreaming** is thus **different** from a specific equality policy. The latter is, in effect, curative, limited to a precise domain and based on a finding of inequality between men and women. The ‘parity laws’ constitute an example of a specific equality policy. These laws require male-female parity when drawing up voting lists. They were passed in order to deal with the under-representation of women in legislative assemblies.

Gender mainstreaming, on the other hand, originated in a preventive approach. Instead of taking specific measures to correct an inequality observed in a particular domain (specific equality policy), all persons involved in preparing and defining public policies are asked to take male-female equality into account so as to prevent the emergence or strengthening of inequality between men and women (gender mainstreaming).

Gender mainstreaming is not an end in itself. It is a long-term strategy and a means for achieving an objective: to strengthen equality between men and women. More precisely, gender mainstreaming is also not an approach which aims at giving preference to women at the expense of men, but a method designed to ensure that public policies are set and implemented taking into account the differences and possible inequality which exists between men and women so as to strengthen equality between the sexes. In this context, one can imagine that men find themselves in situations which are less favourable than women in certain domains and that one has to take this into account when establishing policies, measures or actions.

Though they are distinct from one another, it must be stressed that gender mainstreaming and a specific equality policy are not mutually exclusive. These two methods are, on the contrary, complementary. Acting in parallel with gender mainstreaming, a specific equality policy remains essential to combat and reduce the existing inequalities between men and women.
3.2. Public policies vs. internal functioning

In the context of applying gender mainstreaming (and gender budgeting), it is necessary to make a distinction between public policies and everything that has to do with the internal functioning of administrations.

In general, gender mainstreaming aims at incorporating the gender perspective in public policies, i.e. all initiatives taken by the government to improve the functioning of society and which have an impact on the individuals comprising this society, meaning women and men. Thus, gender mainstreaming aims at ensuring that public policies take into account the differences and possible inequalities between the women and men who constitute the population.

Public policies are prepared and applied by public institutions. The actions undertaken within these institutions which concern their organisation and their functioning (salaries, procurement of supplies, accounting, etc.) are not public policies because they do not have a direct impact on society. Therefore, these actions are outside the framework of gender mainstreaming.

3.3. Advantages and obstacles

Gender mainstreaming is more than just a strategy for promoting equality between men and women. It is an approach which contributes to the establishment of ‘good governance’ and which makes it possible to increase the effectiveness of public policies via in-depth knowledge of the target groups and analysis of the various domains of action from a gender standpoint. Therefore, the development and use of statistics differentiated by sex and the use of gender indicators generally play a central role in gender mainstreaming. Gender mainstreaming is also a process which reinforces the consistency and transparency of public policies.

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3 However, by virtue of the ‘gender mainstreaming law’, the gender mainstreaming approach also has to be applied to the public policies managed by the following Federal Public Services: Chancellery of the Prime Minister, Budget and Management Control, Personnel and Organisation, Information Technologies and Communication.
One of the difficulties of *gender mainstreaming* – as well as of *gender budgeting* – affects precisely one of the essential pillars of the strategy, namely that it expects the **actors involved in the preparation and definition of public policies** to think about the gender perspective and to take this perspective into account in their work. However, it is not always obvious to have a clear idea of questions linked to gender and equality, especially in those domains which do not have a clear social perspective. Meanwhile, a gender perspective is often present in such domains as the economy, mobility, taxation, etc. By informing oneself, using the available tools (manuals, brochures, data bases, etc.), as well as by consulting outside experts, one can accumulate experience and develop the habit of integrating the gender perspective in one’s work.

Time and experience show that too often *gender mainstreaming* remains confined to the stage of theory. Nonetheless, there are various tools, methods and resources for converting this concept into a concrete strategy. *Gender budgeting* is one of them.

**4. The concept of gender budgeting**

**4.1. What is gender budgeting all about?**

The integration of the gender perspective in all public policies implies that it is also integrated in the budgetary domain. This is what is called *gender-sensitive budgeting* or *gender budgeting*.

The Council of Europe, especially its ‘group of specialists on *gender budgeting*,’ defines *gender budgeting* as being the “application of gender mainstreaming in the budgetary process. It means 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.”

Put more simply, *gender budgeting* therefore consists of **analysing** and **creating** budgets (both revenues and expenditures) taking into account the respective situations of women and men. This integration of the gender perspective has to be carried out in all phases of

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the budgetary cycle: from draft budgets (ex ante) over the expenditures themselves (ex nunc) to the evaluation and monitoring of money spent (ex post).

These definitions also indicate what *gender budgeting* is not, namely a simple enumeration of credits allocated to projects or actions specifically devoted to the promotion of equality between women and men, i.e. credits relating to the introduction of specific equality policies for men and women. Although it is important to take into account such credits, *gender budgeting* also applies to all the other credits which are not directly linked to equality between women and men.

### 4.2. Why apply *gender budgeting*?

The main reason to apply *gender budgeting* naturally arises from the fact that it contributes to strengthening equality between men and women. Since budgets are a transversal subject (each public administration has its own budget), the integration of a gender perspective at the budgetary level is an effective means of involving all the administrations in the promotion of *gender-sensitive policies*. Examination of budgets also constitutes an effective way of getting an overview of the policies, measures and actions financed by the public authorities. Analysis of the budget from the point of view of gender thus provides an idea of the gender awareness of the political and administrative actors. In fact, it makes it possible to determine the extent of specific credits set aside for the promotion of equality of women and men and to know whether the gender perspective is being taken into account in matters financed using regular credits. Analysis of the budget from the point of view of gender can avert expenditures which are not gender-sensitive and are inefficient.

The second reason to apply *gender budgeting* is that it encourages a more **effective and more targeted** use of public resources and that, consequently, it leads to `good governance`.

*Gender budgeting* is thus well suited to the tradition of **Performance Based Budgeting**, whereby proposed budgetary lines are evaluated per final results. This type of results-oriented system evaluates budgets on the basis of concrete results (focusing on output and results) instead of limiting the discussion to just increasing or reducing the previous year’s budget (focusing on the input). **Performance Based Budgeting** is based on the
principle by which the budget must be aligned with the policy. Therefore, the budgetary procedures and documents have to correspond from the beginning to the objectives, measures, instruments, etc. of the policy in question. At the end of the budgetary cycle, one should evaluate the results obtained, determine if the objectives established have been met, know the strategy and the resources deployed for this purpose and evaluate their effectiveness.

Concretely, gender budgeting corresponds to an analysis of the results obtained. This action can, for example, make it possible to identify certain ineffective expenditures and, consequently, improve the quality of public expenditures. Gender budgeting thus operates in optimal manner within the context of a budgetary process taking into account the results of the strategy being implemented and of the resources deployed.

Gender budgeting also increases the transparency of budgets, because it identifies the beneficiaries of funds. To be sure, its priority rests in sharing out the budgets from the point of view of gender, but this analysis also clarifies the more general allotment of public money. Furthermore, the mechanisms of control linked to gender budgeting make it possible to exercise better supervision of how the funds are allotted.

These elements demonstrate that gender budgeting fits in well with what is called the ‘three E’s approach’ to management. This approach measures the value of a strategy or of an action using three criteria: Economy, Effectiveness and Efficiency. By taking the gender perspective into account in the budgetary process, gender budgeting also meets the new approach of the ‘four E’s’, which adds Equity as the fourth determinant parameter. In this approach, a strategy or action is validated only if it obtains high scores for each of the four criteria.

Finally, gender budgeting can also be a tool which makes it possible to comply with international standards. We note in particular that Belgium has ratified the Declaration and Action Platform of the Fourth World Conference on Women which took place in Beijing. This Action Platform refers explicitly to the need to carry out an analysis of budgets in order to evaluate the impact of expenditures on women and men. It also asks

governments which have signed it, to modify their budgets so as to guarantee a balanced use of available resources, as well as equality of access to public expenditures.

4.3. Implementation

However, *gender budgeting* does not consist of one procedure which is uniformly applicable to every situation and every objective. Its method of application depends on the work situation, the available resources, realisable objectives, targeted actors, etc. Thus, its **objective** can, for example, vary from the simple indication of the fact that expenditures do not take the gender perspective into account to the creation of budgets which effectively take the gender perspective into account. The method and the scope of work are also different if *gender budgeting* is applied within an international organisation, a public service or an NGO.

Even though the analysis of tax revenues also plays a crucial role in the *gender budgeting* framework, the introduction of *gender budgeting* at the federal level of Belgium will concentrate initially on public expenditures.

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**Gender budgeting ≠**

- separate budgets for women and men;
- distribution of 50% for men and 50% for women;
- a tool to favour women;
- an objective in itself.

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**Gender budgeting =**

- strategy introducing the principle of taking the gender perspective into account in policies, measures and actions of the public authorities via an analysis of the budget, thereby increasing their effectiveness;
- approach having as its final objective to strengthen the equality between women and men, as well as to optimise the economy, effectiveness, efficiency and equity of public finances;
- instrument for achieving a situation in public finances (tax revenues and expenditures) taking into account the needs and expectations of individuals (women and men).
Chapter 2

Legal framework and directives
On 12 January 2007, Belgium passed a very ambitious law aimed at integrating the gender perspective into all policies established and implemented at the federal level. This approach serves to reinforce the equality of men and women and covers all federal competences and all phases of the ‘political cycle’. Concretely, the law of 12 January 2007 obliges Belgian federal authorities to apply gender mainstreaming, an approach which, as we have seen, also contributes to strengthening the principle of ‘good governance’ by setting objective criteria for the decision-making process.

The law provides for a series of actions which concern the government and the administrations, including the introduction of gender budgeting.

Article 2, § 1 of the law stipulates that the Government watches over “the integration of the gender perspective into the whole of its policies, measures, budgetary preparations and actions in order to avoid or correct inequalities between women and men.” The law explicitly requires that the preparatory work on budgets takes into account the gender perspective. This is in accordance with the gender mainstreaming approach: the incorporation of the gender perspective must be generally applied, including in budgetary matters.

Article 2, § 2 of the law adds that: “The credits related to the actions which aim at achieving equality of women and men are identified by department, public service with separate management, public enterprise and institution of public interest in a gender note attached

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6 Law aimed at monitoring the application of the resolutions from the world conference on women held in Beijing in September 1995 and at integrating the gender perspective into the whole of the federal policies. (B.M. dated 13 February 2007). See appendix 2: The ‘gender mainstreaming law’.
“to each draft of the general expense budget.” Put in other words, this article requires that a gender note be written, enumerating the credits being allocated to promote the equality of women and men.

Incorporating the gender perspective in public policies thus constitutes the very essence of the ‘gender mainstreaming law’. Apart from gender budgeting, it stipulates the obligation to carry out a gender test, i.e. a report evaluating the impact of each proposition of law or regulation on the respective situation of women and men. Both gender budgeting and the gender test are intended in their fields of application – respectively the dossiers relating to the budget and propositions of laws or regulations – to develop in political and administrative actors the habit of thinking about the equality of women and men and to make them integrate the results of their reflections in the decision-making.

Moreover, the ‘gender mainstreaming law’ also provides for an interdepartmental coordination group composed of one member of the strategic unit of each minister, of an official of each Federal Public Service (FPS), of the Ministry of Defence and of each programmatory federal public service (PPS), as well as members of the Institute for the equality of women and men, assuming respectively the presidency and the secretariat of the group. The objective of this interdepartmental group is to support the work carried out within the federal departments, to guarantee the transversal nature of gender mainstreaming and to develop an effective and consistent strategy.

Finally, all work carried out within the implementation of the law and based on the contents of the government declaration will be the object of an intermediate report as well as of a report at the end of the period of government. Both reports have to be presented to the Parliament.
2. The circular on the drafting of the budget

The principle of gender budgeting also falls within the directives established at the federal level for drafting the budget. The circular on the drafting of the budget for 2009\(^7\) contained a point (4.6) devoted to gender budgeting stipulating that: “In the framework of preparing the 2009 budget, it is expected that the various instances will define programmes/projects which can be taken into account for gender budgeting. For this purpose, a column (8) of appendix IV makes it possible to identify the credits concerned.”

The circular on the drafting of the budget for 2010\(^8\) contained once again a point (4.7) devoted to gender budgeting. There, it is mentioned that “The obligation to prepare a gender note, as provided by article 2 of the law, is applicable for the preparation of the 2010 budget.” Finally, the circular on the drafting of the budget for 2011\(^9\) also contained one part (4.7) devoted to gender budgeting, giving further information about the legal obligations and the working method and making reference to the specific circular on gender budgeting.

3. The circular on gender budgeting

Finally, a specific circular relating to gender budgeting\(^{10}\) was adopted on 29 April 2010. It explains how to apply gender budgeting as from 2010, with a description of the main concepts, of the procedure to be followed and the method to be used. This circular also invites the actors concerned to assume their role in the process. You will find a copy of this circular in appendix 3.

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7 Circular of 25 April 2008 concerning the 2008 budgetary controls and the advance draft of the 2009 budget: directives.
8 Circular of 24 April 2009 concerning the advance draft of the 2010 budget: directives.
9 Circular of 29 April 2010 concerning the advance draft of the 2011 budget: directives.
10 Circular of 29 April 2010 relating to the implementation of gender budgeting in accordance with the law of 12 January 2007 aimed at monitoring the application of the resolutions of the world conference on women held in Beijing in September 1995 and at integrating the gender perspective into the whole of the federal policies.
Chapter 3

Gender budgeting at the Belgian federal level
Chapter 3. Gender budgeting at the Belgian federal level

1. Introduction

The objective of this chapter is to present a concrete application of gender budgeting tailored to Belgian federal realities and rules which are not always based on a ‘results oriented’ logic (see chapter 1). This application tries to contribute to the realisation of the objectives specified in the preceding chapters via elaboration of the budget.

For the sake of greater clarity, the Institute for the equality of women and men launched a project on gender budgeting in May 2009. The various stages of this project are described in appendix 4.

2. Application of gender budgeting at the Belgian federal level

Gender budgeting is a form of Performance Based Budgeting and is therefore easier to apply if the budget has been developed according to this method. However, this is not the case in Belgium, so that the process of gender budgeting had to be adapted to the Belgian method of developing budgets and applied in a step-by-step manner. This is why the efforts will first be concentrated on ex-ante gender budgeting of the expenses. Thus, the application of gender budgeting during the phases of execution and monitoring, and the implementation of analyses linked to gender on the tax revenue side will not be touched upon immediately.

One of the first objectives consists of raising awareness and interest of all actors concerned in the problems of equality between women and men so they acquire the habit of incorporating the gender perspective in their daily work.
The application of gender budgeting at the federal level of Belgium should follow the procedure described below:

1) Initially, the dossier managers – at the level of both administrations and strategic units – have to reflect on their dossier so as to be able to classify it in a given category. The thinking process and the various categories are set out in detail in chapter 4. Following this preliminary consideration

   • concerns internal functioning or otherwise does not contain a gender perspective (category 1);
   • aims specifically to achieve equality between women and men (category 2);
   • concerns a public policy and has a gender perspective (category 3).

If the credits requested pertain to category 3, the dossier managers have to broaden their reflection in order to be able to explain briefly in a ‘gender comment’ the manner in which the gender perspective has been or will be taken into account within the framework of the dossier in question (see chapter 5 for further information about this subject).

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11 The objective is to ensure that the dossier does not confirm or strengthen inequalities and, consequently, that corrective measures do not turn out to be necessary a posteriori. This approach also makes it possible to achieve greater effectiveness given that one has to stop and think in advance about the contents of the dossier under review.
2) When dossier managers request a budget from the ‘Budget & Management’ department of their administration, they also have to indicate the categories of credits to which their dossiers pertain. For credits belonging to category 3, the gender comment also has to be sent to the ‘Budget & Management’ department so that it can be incorporated in the justification of the basic allocations.

3) The information provided is integrated in the budgetary forms by the ‘Budget & Management’ department. For each basic allocation has to be indicated in column G (column 8 in the table of budgetary proposals for unchanged policies) to which category (1, 2 or 3) it belongs. Category 2 basic allocations have to be incorporated in the model of gender note provided by the Institute for the equality of women and men. For category 3 basic allocations, the gender comments, provided by the managers of the dossiers, have to be included in the justification of the basic allocations.

4) The gender notes and the information provided in the budgetary forms of the various administrations will be integrated in the draft of the Belgian federal budget by the Federal Public Service Budget and Management Control.
   - The categorisation (1, 2 or 3) of the basic allocations shall be encoded in the column CRIPG (column 11) of the budgetary tables based on the data provided by the administrations via the budgetary forms.
   - The gender comments of the files having a gender perspective (category 3) shall be integrated in the justification of basic allocations.
   - The gender notes provided by the administrations shall be attached to the justification of the basic allocations of the administration concerned.

The box on the next page presents the process of gender budgeting in a schematic manner.
Diagram of the process relating to gender budgeting

Dossier manager:
• reflect on the dossier
• assign category 1, 2 or 3 to the dossier
• write the gender comment (if category 3)

‘Budget & Management’ Department:
• record the categorisation of the basic allocations in the budgetary forms
• fill out and attach the gender note (if category 2)
• record the gender comment in the justification of the basic allocation
  (if category 3)

FPS Budget and Management Control:
• record the categorisation in the budgetary tables
• attach the gender notes received to the justification
  of the basic allocations of the administration concerned
• record the gender comment in the justification of the basic allocation

Monitoring:
• by Institute: is the gender perspective analysis correct?
• by FPS Budget and Management Control: has the categorisation been done
  + have the gender note and gender comment (if applicable) been received?
Chapter 4

Categorisation
1. Introduction

At the Belgian federal level, the first objective of gender budgeting is for the dossier managers to adopt the habit of systematically thinking over the potential impact of what they are dealing with on the respective situation of women and men.

The obligation to classify all credits – and the related dossiers – in one of the three categories mentioned below can stimulate this thinking process.

As we explained in the preceding chapter, the person who introduces a budget request has to provide the necessary information to the ‘Budget & Management’ service. This service can then put the basic allocation, with the required information, in the budgetary forms. Concretely, one has to state the category concerned and add the gender comment when category 3 is involved.

As indicated above, the credits are divided into three large categories:

1. credits relating to dossiers which concern internal functioning or which do not contain a gender perspective;
2. credits relating to actions aimed at achieving equality between men and women;
3. credits relating to dossiers which concern a public policy and which contain a gender perspective, i.e. which can have an impact on the respective situation of women and men in society.

This part of the manual provides more details about each of these categories. Various examples serve to illustrate the type of credits which have to be classified in one category or another.

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12 These examples have only an indicative value. Therefore it may be that an example does not correspond exactly to the real situation, given that it is based solely on the name of the basic allocation and not on the precise content of the dossier.
2. The process of categorisation

2.1. Introduction
The categorisation of the dossiers and of the associated credits is based on three elements: the objective of the dossier, the scope of the dossier and whether or not it contains a gender perspective.

2.2. The objective of the dossier
The first question to be asked is the following: what is the objective of the dossier? If we have before us a dossier with the specific objective of promoting the equality of women and men, the dossier and its associated credits belong to category 2 (see point 3.2 of this chapter).

In appendix 5, you will find the model of a gender note in which credits of category 2 should be incorporated in accordance with the ‘gender mainstreaming law’.

2.3. The scope of the dossier
If we have before us an action that is not aimed at promoting the equality of women and men, then we have to ask ourselves if it is a case relating to the functioning or to the organisation of the administration (internal functioning) or a budget item intended to have an impact on society (public policy).

The dossiers relating to internal functioning belong to category 1 (see point 3.1 of this chapter) and do not require any further action.

For dossiers linked to public policies, one has to consider whether they contain a gender perspective or not.
2.4. Detecting a gender perspective

In the framework of *gender mainstreaming*, one has to examine all the dossiers linked to public policies in order to see whether or not they contain a gender perspective. A reminder: the dossiers which contain a gender perspective are those which have or can have an impact on the respective situation of women and men. In order to detect such an impact, it is essential to identify the *target group* of the dossier and to know its sexual composition (proportion of men and of women). In the description of the third category (see point 3.3. of this chapter) and tips 1, 3 and 4, you will find more complete information about the tools which you can use to detect a possible gender perspective.

The dossiers which do not contain a gender perspective belong to category 1. When dossiers contain a gender perspective or when one is not certain that they do not contain a gender perspective, then they belong to category 3 (see point 3.3. of this chapter). The latter dossiers require the writing of a *gender comment*, indicating the manner by which one will try to take into account the gender perspective (see chapter 5 for further information about this subject).
Here is a diagram which can help you to categorise the dossiers.

Is the dossier aimed specifically at promoting equality between men and women?

Yes

Category 2
Consequence = draft gender note

No

Does the dossier concern a public policy and has it or can it have an impact on the respective situation of women and men?

Yes

Category 3
Consequence = gender comment: how will the gender perspective be taken into account?

No

Does the dossier relate to internal functioning? Is it a dossier which can not have any impact on the respective situation of men and women?

Yes

Category 1
Consequence = no further action necessary
3. The categories

3.1. Category 1: credits relating to dossiers which concern internal functioning or which do not contain a gender perspective

Category one concerns primarily credits related to dossiers which are part of what is called internal functioning (see chapter 1, point 3.2.).

Examples:
- Miscellaneous operational expenses in IT;
- Leasing real estate;
- Credits relating to penalty interest for failing to respect payment deadlines;
- Compensation for damage to rental property to be paid at the end of the lease.

Personnel costs (salaries, training costs, etc.) clearly contain a gender perspective but nonetheless belong to category one because they are a part of the internal functioning\(^\text{13}\).

Category one can also include credits for dossiers linked to public policies and which therefore concern society at large and the individuals who comprise it, but which, upon examination, do not contain a gender perspective, i.e. can not have an impact on the situation of men and women. However, this type of dossier is exceptional and, as we can see from the explanation and examples cited below, it is important not to be too quick to classify such a dossier in category 1.

\(^{13}\) Having said that, many interesting and useful analyses can be carried out on expenses linked to personnel so as to prepare (in collaboration with the ‘Personnel & Organisation’ department of the administration and the FPS Personnel & Organisation) an HR policy which is as targeted as possible and which encourages the equality of women and men.
The aim – and, at the same time, one of the difficulties – of *gender mainstreaming* is to ensure that the actors concerned by the establishment and implementation of public policies take the gender perspective into account in their work. In this context, one of the pitfalls to be avoided is to start out with the assumption that the policies, actions and measures under consideration do not have any gender perspective and therefore cannot have an impact on the respective situation of women and men, whereas in fact very often the opposite is true. This remark is equally valid for policies, measures and actions which are seemingly gender-neutral but which in reality ignore certain differences in the situations of men and women. It is therefore essential not to presuppose that a dossier does not contain any gender perspective and, as a consequence, classify it in category 1 without in-depth consideration. The inclusion of a line of credit in this category must be a deliberate choice, duly weighed, and can not be just the easy way out. If you think that you do not have sufficient knowledge of the gender perspective of your dossiers, we recommend you gather additional information (see tips 1 and 4).

**Examples:**
- “Chemical waste – destruction of munitions at Poelkapelle”, Ministry of Defence. Before designating this allocation as category 1, one should think over its potential impact on the situation of women and men: are there types of chemical waste which can exert a different effect on women and men (at the biological, hormonal levels, etc.)? Taking as our point of departure the principle that processing these munitions will give rise to residues, has their effect on women and men been taken into account? Etc.
- “Expenses related to all operations associated with the introduction of an automated voting system”, FPS Interior. If these are simply technical credits allocated for the procurement of equipment or the installation of computers, this example indeed pertains to category 1. But if an element of ‘consciousness raising’ is also envisaged, then this line of credit has to be included in category 3, because it will be suitable to verify if this consciousness-raising is as accessible and effective for men as it is for women.
If there is not enough information available at the moment the budget is being drafted and there are doubts as to whether the dossiers contain a gender perspective or not, the best thing to do is to classify the credits relating to the dossiers in question in category 3. Then one should state in the gender comment that additional information will be gathered in order to determine if the dossier in fact has a gender perspective or not.

**Tip 1:**
It may prove useful – especially when in doubt – to consult with experts having experience in gender matters. These individuals can offer precious assistance in search for and identification of a possible gender perspective, even if it does not seem to be present at the first glance.

You can find experts in the domains of gender and equal opportunities between men and women in various ways:

- **At the federal level,** the Institute for the equality of women and men (http://igvm-iefh.belgium.be) has the mission to monitor respect for the equality of women and men, to combat all forms of sex-based discrimination and to develop tools and strategies for an integrated approach to the gender perspective.  
  The Council on Equal Opportunities for Men and Women (http://www.conseildelegalite.be) is a federal advisory institution which can provide a great deal of information about equality between men and women.

- **VEGA** is a data base which includes many women specialised in a specific domain, as well as women and men having an expertise in gender matters. It can be viewed on http://vegastar.be/.

- **Another source of expertise** may be found in the various associations devoted to the topic of the equality of women and men. They have a lot of expertise in the matter of male-female equality.
  
  **Amazone** - a resource centre for equality of women and men – has a data base encompassing the associations active in the domain of equal opportunities for women and men: http://db.amazone.be/association.
Credits placed in category 1 do not have to be the subject of a gender analysis, given that one believes they can not in any way have an impact on the respective situation of women and men. This category allows for a form of monitoring of the classification of the credits done by the dossier manager.

3.2. Category 2: credits relating to actions aimed at achieving equality between men and women

The second category concerns credits relating to actions aimed at achieving equality between men and women. This is all about credits relating to dossiers serving the specific objective of improving the equality between the sexes, but it can also include broader dossiers in which one part aims specifically at achieving equal opportunities for women and men. For example: an action linked to the fight against discrimination on the labour market which has one section devoted to racial discrimination and another section devoted to gender-based discrimination.

More general dossiers in which a gender perspective exists belong to category 3. For example: a policy of promoting young people on the labour market has to be the subject of a gender analysis in order to identify the differences which exist between girls and boys and to take them into account when defining the policy.

Category 2 covers in particular:

- the salaries of officials working in the domains of gender or diversity, the gender mainstreaming coordinators, etc.\(^\text{14}\);
- the budget of planned actions directed at increasing the presence of either of the sexes in sectors where they are under-represented (women: armed forces, scientific circles, the self-employed, etc.; men: healthcare professionals, domestic workers, etc.).

\(^\text{14}\) Though it falls within the credits intended for internal actions relating to the functioning or the organisation of a service (see chapter 1, point 3.2.), the basic allocations of these budgetary items nonetheless belong to category 2, given that they fully meet the requirements set for this category: their main goal is the promotion of equality between women and men.
• credits specifically intended to improve the equality of women and men in the domain of competence of the administration (training for unskilled women, the fight against violence towards women, etc.);
• subsidies for organisations or projects directed at promoting the equality of women and men.

Examples:
- “Expenses of all kinds intended to promote equal opportunities between men and women in the public services”, FPS Foreign Affairs, Foreign Trade and Development Cooperation.
- “Grant to the Institute for the equality of women and men”, FPS Employment, Labour and Social Dialogue.
- “Miscellaneous subsidies for the promotion of civil service jobs and of diversity within the civil service”, SPF Personnel and Organisation.

Tip 2:
Even if one does not find this type of basic allocation in the budgetary documents, it may be that specific actions are being implemented. In general, they are not necessarily mentioned separately because they are often included in the overall allocations. Thus, it is likely that the salary of an expert on gender matters appears in the “Personnel Costs” rather than being indicated separately. In this case, the Institute for the equality of women and men recommends that the public services specify this distinction via the gender note (see chapter 5, point 4). This will make it possible to state clearly the efforts deployed in the various administrations to strengthen the equality of women and men.
3.3. Category 3: credits relating to dossiers which concern a public policy and which contain a gender perspective

3.3.1. General considerations

The third and final category encompasses all other credits, namely those relating to dossiers which concern a public policy (i.e. which affect society and the individuals who comprise it) and which contain a gender perspective (i.e. which have or can have an impact on the respective situation of women and men). Dossiers about which one is not completely certain that they can not have an impact on the respective situation of women and men, also belong in this category.

Thus, all these dossiers have to be subjected to a gender analysis when they are being prepared, i.e. an analysis which takes into account the (potential) impact of the dossier on the respective situation of women and men. The dossier can include expenses linked to projects or to actions, subsidies, allocations and grants. One has to then take into account the results of this analysis and make appropriate changes in the dossiers if necessary.

There is thus a need for a reflection on the situation of women and men in these dossiers, as well as on the way in which the planned measure can influence it. Finally, one has to consider how to take into account all these elements following the preparation of the dossier. In more technical terms: the managers of the dossiers are supposed to perform an ex-ante gender-aware policy appraisal.\(^5\)

In the framework of this action, it is obviously indispensable to obtain the most precise image possible of the target group, and especially of its composition by sex. In this context, we direct special attention to the contents of article 4 of the ‘gender mainstreaming law’: “[Each minister sees to it that], in the domains he/she is in charge of, the statistics that the federal public services, the Ministry of Defence, the programmatory public services, the public institutions of social security, the federal scientific institutions and the institutions of public interest produce, collect and order in their domains of action, are disaggregated by sex and that gender indicators are established when this is relevant.”

\(^{5}\) The United Nations Development Fund for Women - Unifem – has established various tools making it possible to carry out analyses related to gender budgeting. The gender-aware policy appraisal, gender-disaggregated beneficiary assessment and gender-disaggregated public expenditure incidence analysis mentioned in this chapter are three examples of these tools. See http://www.gender-budgets.org/
If these data are unavailable when the dossiers are being prepared, then one has to try to gather as much information as possible and maybe consider sponsoring a study on the subject. This intention might be incorporated into the gender comment included in the justification of the basic allocation.

Apart from an in-depth analysis of the composition of the target group, the application of a **gender-disaggregated beneficiary assessment** can also turn out to be useful when developing a policy or an effective and targeted project. In this context, women and men of the target group are asked to share their needs and expectations via questionnaires, surveys, group discussions, etc.

Finally, if at all possible, one can also carry out a **gender-disaggregated public expenditure incidence analysis**. The objective is to calculate the percentage of public expenditures going to men versus women. This operation is done mainly via the method of benefit incidence analysis, which multiplies respectively the unit costs of public services provided by the number of women or girls and the number of men or boys using the given service\(^\text{16}\). The analysis in question can also be applied to public expenditures which have been eliminated in order to determine if the savings thereby achieved are at the expense of one sex or the other.

\(^{16}\) This can be done ex-ante by using estimates of unit costs, as well as estimates of the data on the targeted population disaggregated by sex. It is also possible to gather real data ex-post and use those for the calculations. The results obtained can then be applied to make possible modifications if the service under examination is being continued the following year.
A subdivision can be made within category 3 between credits relating to expenses for actions and projects on the one hand and subsidies, grants and allocations on the other.

3.3.2. Expenditures linked to actions and projects
This subcategory encompasses credits set aside for carrying out projects or actions. These are the budgets which should allow an administration to define and successfully implement a policy.

Examples:
- “Pilot projects on the drugs policy”, FPS Health, Food Chain Safety and Environment. In this context, one must have a clear idea of the possible differences between the use of drugs by boys and girls, by men and women, and keep this in mind when creating and implementing the projects. This is also valid for lines of credit such as “Financing of federal scientific support in drug-related matters” of the PPS Science Policy and “Treatment and Cure of Drug Addiction” of the PPS Social Integration, anti-Poverty Policy and Social Economy.

Tip 3:
The ‘Manual for the application of gender mainstreaming within the Belgian federal administration’ provides a lot of information on how you can detect and integrate the gender perspective in the context of a policy, a measure or an action. The checklist of the analysis phase (pages 69 and 70) can certainly prove itself useful for the method of ex-ante gender budgeting that now has to be applied at the federal level. Moreover, the gender mainstreaming coordinator of your administration can possibly help you and provide some orientation in your work.
• “Measures to protect witnesses in international judicial collaboration”, FPS Justice. If arrangements are made in the context of protecting witnesses or if a policy is developed for this purpose, it should take into account the possibly different needs and expectations of male versus female witnesses.

• “Expenditures relating to social elections”, FPS Employment, Labour and Social Dialogue. One can state that the development of actions in this matter has to be premised on equality of women and men, and more particularly on a balanced representation of men and women.

• “Operational expenditures for the implementation of the FEDCOM project”, FPS Budget and Management Control. This project intended to modernise federal accounting should take into account obligations concerning gender budgeting. Can IT applications help facilitate taking the gender perspective into account when executing the budget? Within the possible computerisation of the budgeting process, it would be advisable to consider how gender budgeting can be applied as efficiently as possible.

• “Reform and modernisation of the public sector”, FPS Personnel and Organisation. Naturally, these measures have to take into account the respective situation of women and men in public sector employment, and they should make use of the many tools already developed to facilitate the harmonisation between private life and work, to introduce neutral systems of evaluation at the gender level, etc.

• “Credit to finance specific initiatives aimed at improving the functioning of the police and public safety in cities and municipalities”, FPS Interior. In this type of project, it is indispensable to consider possible differences concerning, for example, the type of attack to which one can be exposed or the feeling of insecurity of women and of men in big cities.
Credits relating to **studies** and **research** are examples of dossiers where the gender perspective can be integrated in a relatively clear manner. When one begins to work on a study, one systematically has to try to see whether there are differences between men and women in the domain under examination. When these are present, they have to be analysed in the greatest detail possible. Disaggregating statistics by sex and using gender indicators can help achieve this objective.

Tip 4 provides more information on a database devoted to gender studies. Tip 5 handles the integration of the gender perspective in procedures relating to public procurement. This can be useful for research and studies which are awarded under this procedure.

**Examples:**

- “**Studies and research on the fight against poverty**, PPS Social Integration, anti-Poverty Policy, Social Economy and Federal Urban Policy. It is indispensable to take into account the gender perspective in this type of study given that the situations of women and men are often very specific (for example: many single women with children are unemployed while men are over-represented among the homeless).

- “**Studies and actions in the area of Mobility and Transport**, FPS Mobility and Transport. Studies which underpin political choices in this domain can not avoid performing an in-depth analysis from the gender standpoint, given that there are also major differences between men and women regarding mobility and transport (types of trips made, means of transport used, etc.).

- “**Studies on road safety**, FPS Mobility and Transport. In the domain of road safety, there are major differences between men and women. When performing studies in this field, one has to keep in mind that men represent the majority of victims of serious and/or fatal traffic accidents.

- “**Studies, research and related contracts for the formulation of policy on the handicapped**, FPS Social Security. This policy is directed at people (men and women) and therefore involves consideration of the gender perspective.
Communication, dissemination of information and campaigns are also examples of government activities where it is important to take the gender perspective into account. Do you know whom exactly you are addressing? Is the campaign tailored to the entire target audience? If this is not the case, there is a risk that the action will neglect a significant portion of the target audience.

The tip relating to public procurement (see tip 5) can also turn out to be useful in these instances.

**Tip 4:**

At the request of the Institute for the equality of women and men, Sophia asbl, the Belgian network for the coordination of feminist studies, has created a data base devoted to gender studies. This data base serves to increase the visibility of gender studies and women’s studies in Belgium and constitutes an inventory of educational programmes provided and research carried out in Belgium since 1985. The data base can be viewed via the following link: [http://www.sophia.be/index.php/genderstudies_database/index](http://www.sophia.be/index.php/genderstudies_database/index)

This data base enables you to find information on the gender perspective in various policy domains, all of which can be useful in avoiding neglect of the gender perspective when carrying out new research.

- “Audit, studies for the offices serving entrepreneurs and small businesses”, FPS Economy, SMEs, Middle Classes and Energy. Women remain a small minority among entrepreneurs. Do the offices serving entrepreneurs give sufficient attention to women? Are their employees well informed on the specific problems which female entrepreneurs encounter? Etc.
- “Financing studies, research, publications and missions for third parties”, Federal Science Policy Office. If possible, all research involving this programmatic service has to incorporate a gender perspective.
Examples:
- “Miscellaneous expenses relating to external communications”, FPS Chancellery of the Prime Minister. It is important that the authorities communicate in a non-sexist manner, without employing stereotypes and taking into account possible differences which exist between the sexes.
- “Expenditures of all kinds on consumer information”, FPS Economy, PMEs, Middle Classes and Energy. Are there differences in consumer behaviour between men and women? If so, has information intended for consumers been adapted to the needs of men and women? Etc.
- “Information campaign on the donation of organs”, FPS Public Health, Food Chain Safety and Environment. Are there statistics disaggregated by sex concerning the donation of organs and are there differences between male and female donors? In order to conduct an effective campaign, these data have to be taken into account, for example, by using various types of arguments or targeting a sex which is possibly under-represented.

Tip 5:
In order to ensure that subcontracted dossiers also take into account the equality of women and men, this criterion can be integrated into the procedures for awarding public procurement contracts. Moreover, since 2007 this is mandatory by virtue of article 3, 3° of the ‘gender mainstreaming law’: “[Each minister watches], within the scope of the procedures for the assignment of public procurement and the granting of subsidies, over the consideration of the equality of women and men and over the integration of the gender perspective.”

For more detailed explanations on the mode of integration, we direct you to the brochure ‘Equality of women and men in public procurement. Some recommendations’ which the Institute for the equality of women and men published in order to assist the public services in this area of activity (see appendix 1: List of means of support).
Finally, it is also very important to take the gender perspective into account in budgetary dossiers relating to controls, evaluations, audits, etc. This fits perfectly into the practice of gender mainstreaming. In order to check whether a project or an organisation is effective and efficient, you should make certain that the respective needs and expectations of men and women are respected.

**Examples:**

- “Operating costs of the Audit Commission of the federal administration”, FPS Chancellery of the Prime Minister.

**3.3.3. Allocations, subsidies and grants**

This section concerns credits granted by an administration or a strategic unit to other instances. Here too, one should consider article 3, 3° of the ‘gender mainstreaming law’, which stipulates: “[Each minister watches], within the scope of the procedures for the assignment of public procurement and the granting of subsidies, over the consideration of the equality of women and men and over the integration of the gender perspective.”

We direct you to tip 6 for more details on how to incorporate the gender perspective in the subsidies.

An analysis of allocations, subsidies and grants from the gender point of view should begin with the following consideration: to what organisations are we giving money and why? This is a logical question which is nonetheless not always posed. Gender budgeting goes beyond directing attention at gender when public subsidies are being granted. It provides an opportunity to think about the effectiveness and efficiency of the grant and on how these funds are being used.
Obviously, this is simpler to achieve when the administration which grants the funds maintains direct and close contact with the beneficiaries. In this case, one can also mention this obligation directly and ask the beneficiaries to integrate the gender perspective in the work for which they receive their subsidies. Mention of such integration should occur especially during negotiations over the grant of new subsidies.

Examples:

- “Allocations to associations of agents to develop sports centres and meeting places”, FPS Finance. Do the subsidies being granted take into account the needs and expectations\textsuperscript{17} of men and women? Are these associations being asked to address their service offer equally well to men and women, and to ensure that appropriate measures are being taken for both sexes?

- “Subsidies and grants within the framework of the partnership between FEDICT and non-profit organisations for ICT-projects recognised as being of general interest and for the benefit of the citizens”, FPS Information and Communication Technology. In this context, these non-profit organisations should be asked to take into account the fact that the concept of ‘citizen’ comprises men as well as women.

- “Subsidies to the world of soccer”, FPS Interior. Besides subsidising soccer – a sport which traditionally interests men more – are subsidies also being provided to the sports which interest women more than men? Are subsidies distributed between both male and female soccer teams? Are the subsidies used to break the stereotypes and possibly to prompt girls and women to play soccer? Etc.

\textsuperscript{17} The book ‘Budgeting for all: manual for local gender budget initiatives’ by J. Van Beveren, T. Van Osch and S. Quinn, published in 2004, proves the utility of having an in-depth analysis of needs via the example of a playground. By carrying out a relevant survey on the needs of girls and boys, it was possible to set up a playground satisfactory to the greatest number of children at less cost. This example can be applied to various budgetary items and demonstrates the general utility of a gender analysis.
This type of situation where the public services have a clear image and perform concrete monitoring on the subsidies conferred is not necessarily widely practiced. In order for the law to be respected, it may be useful, for example, as a first step, if the administration concerned were to send to the beneficiary organisations a letter drawing their attention to the obligation that the gender perspective should be integrated in the subsidised work.

**Tip 6:**
*Taking the gender perspective into consideration when granting subsidies can be done in various ways:*

1. A certain percentage of the subsidies can be allocated to projects directly devoted to the equality of men and women. Credits of this type thus belong to category 2 and have to be mentioned in the gender note.

2. A certain percentage of the subsidies can be allocated to a specific target group that is being discriminated. Credits of this type also belong in category 2.

3. The award of part or all of the subsidies can be linked to the condition that the gender perspective is integrated in the project or action. These credits therefore have to be classified in category 3.

In case of a grant, the beneficiary institutions can be encouraged to apply gender mainstreaming and gender budgeting within their institution. Obviously, this task will also be easier if the grant is the subject of negotiations.

When talking about a management contract, the integration of the gender perspective in overall functioning of the institution has to be mentioned in the contract. The same goes for subsidies granted by royal decree.

At the international level, Belgium should continue to play a leading role in gender mainstreaming matters whenever possible and promote the integration of the gender perspective in the operations of institutions or programmes receiving state funds.
One final specific form of allocation which has to be subjected to scrutiny from the point of view of gender, is the one awarded to advisory bodies and experts. The former have to integrate the gender perspective in their operations in order to avoid formulating recommendations which may do harm to one of the sexes. It is also essential to request that the latter take the gender perspective into account in cases in which their advice is sought. Taking into consideration the equality of women and men from the stage of recommendations or submission of an expert opinion makes it possible to avoid setting up policies which reinforce or cause inequalities between men and women.

**Examples:**
- “Contribution to the Users’ Consultative Council”, FPS Information and Communication Technology.
- “Compensation and Benefits of Experts”, FPS Mobility and Transport.

### 4. Some examples in detail

#### 4.1. Introduction

Here are several examples intended to give an idea of the way in which credits and the budget items relating to them have to be categorised, then possibly analysed from the point of view of gender. To do this, you have to rely on the explanation of the division into categories (point 2 above) and the presentation of these categories (point 3 above). The diagram on categorisation (point 2 above) can also be useful.
4.2. Example of category 1: leasing a building accommodating an administration

In order to assign a category to credits intended for this dossier, the first question to consider, is the following: what is the **objective** of the credit? Answer: to pay the rent so that the administration concerned can use the building. This dossier clearly does not promote equality of women and men. Therefore it does not belong in category 2.

Next, you have to consider the question of whether you have before you a dossier linked to the implementation of a **public policy**, i.e. an item which concerns society and the individuals who comprise it. The answer to this question is negative. The dossier is part of the expenditures necessary to the internal functioning of the administration and therefore it has to be placed in category 1.

4.3. Example of category 2: campaign aimed at encouraging women to participate more in the selection process for high-level jobs

The **objective** of this dossier is to strengthen the presence of women in leadership positions. The credits for this dossier, which clearly has the goal of promoting equality between women and men, therefore belong in category 2 and have to be mentioned in the gender note.

4.4. Example of category 3: action relating to the reception accorded to asylum seekers

The **objective** of the action proposed is to provide some type of reception for all persons (men and women) who have requested asylum in Belgium. Thus, it is not a dossier specifically directed at promoting the equality of men and women. However, it is a dossier which is linked to implementation of a **public policy** and an item which does contain a **gender perspective** since it can have an impact on the respective situation of men and women.

The credits relating to this dossier have to be included in category 3. It is thus important to do a **gender analysis** in order to determine how one can integrate the gender perspective in this dossier. It is in fact rather obvious that the needs and expectations of women and men who officially request asylum are not necessarily the same. The result of this analysis has to figure in the **gender comment** (see chapter 5 for more information on this subject).
5. Support

*Gender budgeting* links two domains which seem to be very different: the budget and the equality of women and men. The two main administrations mobilised in this project are the Institute for the equality of women and men and the FPS Budget and Management Control.

The **Institute for the equality of women and men** will support the implementation of *gender budgeting* and provides support so that the method can be applied in a correct manner.

The **FPS Budget and Management Control** makes sure that the necessary adaptations are made to the normal budgetary processes (column for categorisation in the forms and in the budgetary tables, addition of a gender note, etc.) and that the information transmitted is correctly integrated.

Finally, one can also seek assistance from the **gender mainstreaming coordinators**, who will lend their support regarding *gender mainstreaming* and *gender budgeting* within their own administration.

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18 See the study ‘Asylum and migration: receiving women in the centres. Towards a gender-sensitive reception policy’ executed by the Dutch speaking Women’s Council in collaboration with the Council of Francophone Women in Belgium and with the support of the Institute for the equality of women and men. By examining this publication, a dossier manager can find concrete elements to integrate the gender perspective.
Chapter 5

Integration of the information in the budget documents
Integration of the information in the budget documents

1. Introduction

This final chapter deals with how the information relating to the implementation of gender budgeting should be mentioned in the budget documents.

In the budgetary tables which compose the draft of the general expense budget, the category (see chapter 4) to which the basic allocation pertains has to be indicated. The category 2 basic allocations (credits aimed specifically at promoting the equality of men and women) have to be included in a gender note which has to be affixed to the budgetary proposals. For basic allocations of category 3 (credits relating to dossiers which concern public policy and which contain a gender perspective), the justifications have to include a gender comment, explaining the way the dossier will take into account the gender perspective.

2. General information

On the basis of the data transmitted by the administrations, the gender perspective will be incorporated in the general expense budget. The categorisation (1, 2 or 3) of the basic allocations has to be mentioned in the budgetary forms of the administrations and will be included in the budgetary tables of the draft general expense budget, namely in the CRIPG column (column 11).

The gender notes transmitted by the administrations, which list the basic category 2 allocations, will be affixed to the justification of the expenditures. The gender comment relating to the dossiers having a gender perspective (category 3) are included in the justification of the basic allocations.
3. Category 1

If, after examining a dossier, it appears that it concerns internal functioning or has no gender perspective, the credits intended for this item belong to category 1. For the basic allocations of this category, no further steps have to be taken except for mentioning the category by indicating number ‘1’ in the CRIPG column.

It is possible that a basic allocation contains many parts and that all these parts do not belong to the same category. From the moment when one part of a basic allocation might have a gender perspective, it has to be classified in category 3 (see point 5 below for further explanations). The same applies to a basic allocation which belongs partly to category 2 (see point 4 below for further explanations).

4. Category 2

Credits intended for dossiers serving the specific objective of promoting the equality of women and men belong in category 2. In that case, ‘2’ has to be indicated in the budgetary table.

Furthermore, the ‘gender mainstreaming law’ requires that a gender note be written concerning these credits. This gender note consists of a table which should make it easy to identify the basic allocation and to find it in the budgetary tables. A model note is found in appendix 5.

Below, you will find a completed example, drawn from the budget of the FPS Foreign Affairs, Foreign Trade and Development Cooperation. The columns to be filled in are the following: ‘Organic Division,’ ‘Programme’, ‘Activity’, ‘Name of the basic allocation’ and ‘Budget’.
## Category 2: credits relating to actions aimed at achieving equality between women and men

<table>
<thead>
<tr>
<th>Organic Division</th>
<th>Programme</th>
<th>Activity</th>
<th>Name of the basic allocation</th>
<th>Budget (in thousands of Euro)</th>
</tr>
</thead>
<tbody>
<tr>
<td>21</td>
<td>0</td>
<td>01</td>
<td>Expenditures of all kinds intended to promote equal opportunities between men and women in the public services</td>
<td>7</td>
</tr>
</tbody>
</table>

The **Organic Division** refers to the number of the division under which the basic allocation is placed.

**Example:**
- For a basic allocation of “Division 21 – Management bodies”, one should write ‘21’ in the ‘Organic Division’ column.

Under **Programme**, the number of the programme to which the basic allocation pertains should be mentioned.

**Example:**
- In this column the number ‘0’ should appear if the basic allocation comes from the programme “0 Directorate and Management”.

The number of the programme activity has to be entered in the **Activity** column.

**Example:**
- This column will display the number ‘01’, given that it is a basic allocation which is part of the category “01 Subsistence”.  

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**Example:**
- In this column the number ‘0’ should appear if the basic allocation comes from the programme “0 Directorate and Management”.

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**Example:**
- This column will display the number ‘01’, given that it is a basic allocation which is part of the category “01 Subsistence”.
In the **Name of the basic allocation** column, you have to enter the name used to designate the basic allocation in question. If you think it necessary, you can also clarify in this column what it is about. For example, this can be the case when only part of the basic allocation is devoted to the equality of women and men.

**Example 1:**
In the given case, you should indicate “Expenditures of all kinds intended to promote equal opportunities between men and women in the public services” in the column entitled ‘Name of the basic allocation’.

**Example 2:**
If, in the framework of the basic allocation “Miscellaneous subsidies for the promotion of the Civil Service and diversity within the Civil Service” of the FPS Personnel and Organisation, one works within the area of equal opportunities between women and men, this allocation can be classified under category 2 and included in the gender note. The name of the basic allocation has to be mentioned in the ‘Name of the basic allocation’ column. However, if the actions proposed are also directed at other discrimination grounds (race, handicap, sexual orientation, etc.), one has to mention that insofar as possible. For example, in the name of the basic allocation one can write: ‘Actions relating to M/F equality represent around a quarter of all activities.’

Finally, the **Budget (in thousands of Euro)** column denotes the budget devoted to the dossier in question for the year to come. This column can also contain supplemental statements if necessary.
Example 1:
A budget of € 7,000 was provided for the basic allocation “Expenditures of all kinds intended to promote equal opportunities between men and women in the public services”. Therefore, you should indicate ‘7’ in this column.

Example 2:
If we take the situation of the second example above (the basic allocation “Miscellaneous subsidies for promotion of the Civil Service and diversity within the Civil Service”), it seems necessary to supply more information in the ‘Budget’ column. Aside from the total amount of this basic allocation, one can also mention the exact amount specifically provided for actions relating to equal opportunities between women and men. In this case, besides the ‘34’ provided for all the actions, one could also add ‘of which X is specifically devoted to M/F equality.’ If the exact amount is not known (yet), one can also indicate an estimate of the amount devoted to male-female equality.

5. Category 3

This category encompasses credits relating to dossiers which concern a public policy and which contain a gender perspective, i.e. which can have a potential impact on the respective situation of women and men. In the budgetary tables, one has to assign number ‘3’ to the basic allocations concerned.

One has also to indicate in a gender comment how one will take into account the gender perspective in the dossier. This gender comment has to be included in the budgetary forms and then be incorporated in the justification of the basic allocation in question.
Gender comments can be rendered in **various forms** according to the type of dossier, the level at which the gender perspective is taken into account (whether or not the perspective has already been taken into account, for example), etc. This applies both for credits relating to projects or actions (see chapter 4, point 3.3.1.) and for subsidies, allocations and grants (see chapter 4, point 3.3.2.).

If the dossier in question already takes gender into account, this should be mentioned in the gender comment, with indication of how this was done and with a statement that one wishes to maintain (and possibly extend) this consideration of gender.

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**Indications concerning the gender comment**

Here are some indications which may facilitate writing the gender comment required for the dossiers and basic allocations included in **category 3**.

This list is obviously not exhaustive. It is therefore possible that some elements which are relevant for writing the comment for a certain dossier are not mentioned below.

Given the general nature of the information set out below, it is also possible that elements mentioned in the gender comment can and therefore should be specified in a more detailed manner in keeping with the dossier being processed.

The indications may be divided into **two parts**. The **first part** covers general elements which concern most dossiers in category 3. These indications are themselves divided into actions to take when the data necessary to consider the gender perspective **are absent**, on the one hand, and actions to take when all the data necessary to reflect on the gender perspective **are available**, on the other hand.

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**Tip 7:**

*The checklists of Chapter 3 in the ‘Manual for the application of gender mainstreaming within the Belgian federal administration’ present a series of questions to be considered in order to make it easier to take into account the gender perspective within the framework of a policy, a measure or an action.*
The second part concerns actions linked to specific types of dossiers: research, investigations, communication, awarding public procurement contracts, subsidies, allocations and grants.

According to the dossier being processed, it may be necessary to combine different pieces of information listed below (within one of the two parts and/or between them).

Part one – General information

1) Examples of actions to take when the necessary data for considering the gender perspective are missing:
   - Collect data relating to the distribution by sex of the target audience;
   - Disaggregate by sex those statistics which are available or which are to be collected;
   - Gather information relating to the respective situation of women and men, as well as their expectations and needs (consult research, execute surveys, etc.) in the domain in question;
   - Arrange consultations with gender experts, women’s associations, women from the target population, etc.;
   - Ask the present or potential beneficiaries (men and women) about their needs and expectations vis-à-vis the present or proposed measures (gender-disaggregated beneficiary assessment).

2) Examples of actions to take when the data necessary to take the gender perspective into account are available:
   - Systematise the collection of data disaggregated by sex;
   - Analyse and process the gathered data;
   - Subject the dossier to a gender analysis\(^ {19} \);
   - Establish gender indicators which aim to measure clearly the differences between men and women;
   - Calculate the relative shares of expenditures in the dossier going to men and women (gender-disaggregated public expenditure incidence analysis);

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19 A ‘gender analysis’ is an analysis which takes into account the potential impact of the measure envisaged on the respective situation of women and men.
• Take into account the analysis and the data processing when defining dossiers;
• Specify precise objectives relating to male-female equality on the basis of the data gathered (for example: to increase the presence of the under-represented sex within the target population, etc.);
• Define numerical objectives for male-female equality on the basis of the statistics disaggregated by sex and gender indicators (for example: to increase by X% the presence of the under-represented sex in the target group).

Part two – Specific information

1) Examples of actions to take with regard to research:
   • Ask the researchers to take the gender perspective into account;
   • Consider the gender perspective when gathering data (for example: choice of sources, selection of persons to take part in surveys, etc.);
   • Consider the gender perspective when processing data (for example: think about the differences between women and men, examine whether sex constitutes a relevant variable, etc.);
   • Consider the gender perspective in the results of the research (for example: indicate the male-female differences in the final report/publication, make recommendations which take the gender perspective into account, etc.);
   • Ensure that the composition of the commission supporting the research is well balanced.

2) Examples of actions to take with regard to surveys and investigations:
   • Consider the sex of the person being interviewed as a variable;
   • Consider the potentially different needs of women and men when drawing up the questionnaire;
   • Take representative samples (for example: do not survey only the ‘head of the household’ since this leads to the over-representation of men, think about how to reach out both to men and women at the same time, etc.);
   • Set up survey teams consisting of both men and women.
3) Examples of actions to take with regard to communication:
   • Ensure that the communication does not contain any gender stereotypes;
   • Consider the gender perspective when designing campaigns (to disseminate information/raise awareness/promote something, etc.), make sure to address both women and men (except if the case in question is a targeted campaign);
   • Be sure to reach women and men by using media both men and women consult (except for targeted actions).

4) Examples of actions to take with regard to public procurement:
   • See to it that the gender perspective is considered in the subject of the contract and integrate this consideration into the description of the public contract;
   • Mention in the announcement of the public contract/specification that accompanies the contract that enterprises which do not respect the social legislation, including the provisions relating to promoting the equality of women and men, will be excluded;
   • Integrate ‘equal opportunities’ in the adjudication criteria mentioned in the announcement of the public contract/specification (if applicable);
   • Integrate conditions relating to equal opportunities in the modalities of execution mentioned in the announcement of the public contract/specifications (if applicable).

5) Examples of actions to take with regard to subsidies, allocations and grants:
   • Attract the attention of subsidised institutions to the requirement that they take the gender perspective into account in their projects (for example: by means of meetings, mailings, etc.);
   • Mention the importance of the gender perspective in the call for subsidy applications;
   • Establish consideration of the gender perspective as both a criterion for evaluation and for selection from among applications for subsidies;

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20 For further information on incorporating a gender perspective in awarding public procurement contracts, see the brochure ‘Equality of women and men in public procurement. Some recommendations’ in appendix 1: List of means of support.
• Cite the obligation to integrate the gender perspective as a condition for negotiations relating to the attribution of subsidies;
• Mention the obligation to integrate the gender perspective in the documents which define a subsidy (for example: management contract, royal decree, etc.);
• Examine how effectively the gender perspective has been taken into account when evaluating a subsidised project.

Examples:
• For the basic allocation “Expenditures incurred conducting a survey in collaboration with the PPS Science Policy relating to travel by Belgians” of the FPS Mobility and Transport, one can cite the following elements: ‘Ensure the gender perspective is taken into account in the survey; ask for the sex of the person interviewed; carry out a gender analysis to make it possible to identify the differences which might exist between men and women; aim for at least a minimum presence of women within the commission assisting the survey (if applicable); integrate the gender perspective in awarding public procurement contracts (if one is working in this framework).’
• In the case of subsidies, grants and allocations, such as, for example, the basic allocation “Allocation to the Coalition for children’s rights in Flanders and to the Coordination of NGOs for children’s rights” of the FPS Justice, one can, for example, put down ‘Meet with the managers of these NGOs and discuss the incorporation of the gender perspective.’

It may be that a basic allocation consists of actions or projects having no relevant gender perspective as well as of parts containing a potential gender perspective. In this case, you have to classify the basic allocation in category 3 and write a gender comment for the parts where the gender perspective is relevant. This gender comment has to state that what is involved is just part of the basic allocation and mention precisely the part concerned.
Afterword
Contrary to what one might suppose, a budget is not necessarily neutral from the point of view of gender. Failure to take into account the gender perspective in budgetary work can in fact result in public money being used to finance actions which maintain or exacerbate situations of inequality between men and women. Moreover, during these times of crisis and budgetary cutbacks, it is all the more important to be aware of the fact that the selection, rejection or the elimination of certain projects can have an impact which is different on men and women respectively. In a word, preparing a budget is a matter of choice, and choices are rarely neutral.

In this context, taking into account the gender perspective when drawing up public budgets (gender budgeting of expenditures) is an approach which makes it possible to encourage the equality of men and women while enhancing the effectiveness of public expenditures.

However, for those who have not familiarised themselves with gender budgeting, it may not necessarily be obvious to make a connection between budgets and the equality of women and men. This manual hopes to help the persons involved in the budgetary process (whether they work in strategic units or within the general administration) to prepare budgets which respect the ‘gender mainstreaming law’ and are gender sensitive.

After defining the concepts and the utility of gender budgeting, this manual presents how this approach can be implemented within the realities of the federal Belgian budget, based on a categorisation of the basic allocations relating to the anticipated expenditures.

Our hope is that integration of the gender perspective in the budgetary process will become more obvious when gender budgeting will be applied more often and that eventually a situation will arise where taking into account the equality of women and men in the preparation of budgets, policies and actions becomes a simple reflex on the Belgian federal level.

Michel Pasteel
Director of the Institute for the equality of women and men
Appendices
1. List of means of support

1.1. Publications


1.2. Links and tools

- Institute for the equality of women and men
  http://igvm-iefh.belgium.be/

- Council for Equal Opportunities between Men and Women
  http://www.conseildelegalite.be/

- United Nations Development Fund for Women
  http://www.unifem.org/

- United Nations Development Fund for Women: ‘Gender responsive budgeting’ portal
  http://www.gender-budgets.org/

- VEGA: Data base of women experts and experts in the domain of gender
  http://www.vegastar.be/fr.htm

- Data base on gender studies from Sophia and the Institute for the equality of women and men

- GenderBase: Data base of theoretical and practical training programmes in the field of gender

- Data base of women’s associations from Amazone
  http://db.amazone.be/association
2. The ‘gender mainstreaming law’

The law of 12 January 2007 aimed at monitoring the application of the resolutions from the world conference on women held in Beijing in September 1995 and at integrating the gender perspective into the whole of the federal policies (the law was published and came into force on 13 February 2007)

Article 1.
This law regulates a matter discussed in article 78 of the Constitution.


Art. 2.
§ 1. The Government watches over the implementation of the objectives of the Fourth World Conference on Women, held in Beijing in September 1995, and especially over the integration of the gender perspective into the whole of its policies, measures, budgetary preparations and actions in order to avoid or correct inequalities between women and men. For this purpose, it presents, at the beginning of the period of government, on the occasion of the Government’s policy statement, for the whole of the policies, the strategic objectives it wishes to achieve during the period of government, in accordance with the objectives of the Fourth World Conference on Women, held in Beijing in September 1995 and, as much as possible, with the conclusions formulated by the Forum of non-governmental organisations which took place in China at the same time as the World Conference on Women.

§ 2. The credits related to the actions which aim at achieving equality of women and men are identified by department, public service with separate management, public enterprise and institution of public interest in a gender note attached to each draft of the general expense budget.
§ 3. Each year, on the occasion of the discussion of the general policy notes, each minister presents the actions, measures and projects which contribute to the achievement of the strategic objectives discussed in § 1 as well as to the promotion of the equality of women and men.

Art. 3.
Each minister integrates the gender perspective into all policies, actions and measures he/she is in charge of. For that purpose:

1° he/she watches over the implementation of the strategic objectives mentioned in article 2, § 1 and of the integration of the gender perspective in management plans, management contracts as well as in any other instrument of strategic planning of the federal public services, the Ministry of Defence, the programmatic public services, the public institutions of social security, the federal scientific institutions and the institutions of public interest he/she is in charge of.

To that end, he/she adopts the relevant gender indicators that make it possible to measure the process of the integration of the gender perspective and the realisation of the strategic objectives.

2° for each legislative and regulatory project, he/she makes an assessment report on the impact of the project on the respective situation of women and men;

The King determines the model for the impact assessment report, called the “gender test”, by means of a Decree deliberated by the Council of Ministers and assigns its coming into force.

3° he/she watches, within the scope of the procedures for the assignment of public procurement and the granting of subsidies, over the consideration of the equality of women and men and over the integration of the gender perspective.

Art. 4.
Besides the measures from article 3 of this law, each minister sees to it that, in the domains he/she is in charge of, the statistics that the federal public services, the Ministry of Defence, the programmatic public services, the public institutions of social security, the
federal scientific institutions and the institutions of public interest produce, collect and order in their domains of action, are disaggregated by sex and that gender indicators are established when this is relevant.

Art. 5.
§ 1. The Government provides the federal chambers with an intermediate report as well as with a report at the end of the period of government concerning the policy pursued in accordance with the objectives of the Fourth World Conference on Women held in Beijing in September 1995. These reports integrate the policy of development cooperation as well as the specific policy concerning equality of women and men.

§ 2. The intermediate report deals with the follow-up of the progress realised in order to reach the strategic objectives fixed in article 2, describing the eventual obstacles that might have been met and the proposals conceived to resolve those obstacles.

The report is sent to the federal chambers within 60 days after the submission of the second draft of the general expense budget to the Chamber of Deputies.

§ 3. The report at the end of the period of government consists of a diagnostic note which compares the situation at the beginning of the legislation with the situation at the end of it.

The report is sent to the federal chambers within 60 days after the submission of the fourth draft of the general expense budget to the Chamber of Deputies.

Art. 6.
In order to guarantee the implementation of this law, an interdepartmental coordination group will be set up at the federal level. This group will be composed of people appointed within each minister’s strategic cell, each federal public service, the Ministry of Defence and each programmatory public service as well as of representatives of the Institute for the equality of women and men.

Ministers can invite a representative per public institution of social security, federal scientific institution or institution of public interest they are in charge of.
Art. 7.
In accordance with its task defined in the law of 16 December 2002 concerning the foundation of the Institute for the equality of women and men, the Institute for the equality of women and men is charged with the guidance and support of the integration process of the gender perspective within public policies, measures and actions.

Art. 8.
The King determines, by means of a Decree deliberated by the Council of Ministers, the practicalities for the implementation of this law, especially in order to specify some rules regarding the form and the content to be respected when elaborating the reports discussed in article 5, in order to guarantee a certain degree of minimal qualifications when selecting the persons within strategic cells and public administrations who make up the interdepartmental coordination group discussed in article 6, as well as to specify the rules concerning the implementation and working of this group.

Art. 9.
The King is qualified to coordinate the provisions of this law with the provisions of laws concerning equal treatment of women and men.

To that end, the King may:

1° modify the order of the numbering of titles, chapters, sections, articles, paragraphs and clauses of the texts to be coordinated, group them differently, group some provisions under new titles, sections or paragraphs and provide them with a new heading;

2° modify the references made in the texts to be coordinated in order to bring them in accordance with the new numbering;

3° modify the editing of the provisions to be coordinated in order to guarantee their accordance and the uniformity of their terminology.
Temporary provisions

Art. 10.
The present law comes into effect on the day of its publication in the Belgian official journal, with the exception of articles 2, 3 and 5, which come into effect on the first day of the new period of government which follows the one going on at the point in time when this law comes into force.

Until the end of the period of government, reports will still be drafted according to the provisions of the law of 6 March 1996 concerning the monitoring of the application of the resolutions from the Fourth World Conference on Women held in Beijing from 4 to 14 September 1995. In contravention to this rule, those reports, determined by the law of 6 March 1996 concerning the monitoring of the application of the resolutions from the Fourth World Conference on Women held in Beijing from 4 to 14 September 1995, will also describe and assess the progress made in the implementation of article 4 of this law.

Art. 11.
The law of 6 March 1996 concerning the monitoring of the application of the resolutions from the Fourth World Conference on Women held in Beijing from 4 to 14 September 1995 is abrogated on the first day of the beginning of the period of government which follows the one going on at the point in time when this law comes into force.
3. The circular on gender budgeting

Circular relating to the implementation of gender budgeting in accordance with the law of 12 January 2007 aimed at monitoring the application of the resolutions of the world conference on women held in Beijing in September 1995 and at integrating the gender perspective into the whole of the federal policies.

Appendix: model gender note (see appendix 5 of this manual)

1. Introduction

On 12 January 2007, Belgium passed a very ambitious law\textsuperscript{21} aimed at integrating the gender perspective in all policies determined and implemented at the Belgian federal level (gender mainstreaming). This approach, which aims at realizing the equality of men and women, concerns all domains and all phases of the political decision-making process (Analysis - Definition - Implementation - Evaluation). In this context, it contributes to strengthening the principle of ‘good governance’ by setting objective criteria for the decision-making process.

The law stipulates a series of actions by the government and the administrations, including the introduction of gender budgeting.

Art. 2, § 1t of the law stipulates that the Government watches over “the integration of the gender perspective into the whole of its policies, measures, budgetary preparations and actions in order to avoid or correct inequalities between women and men.”

Art. 2, § 2 adds to this that: “The credits related to the actions which aim at achieving equality of women and men are identified by department, public service with separate management, public enterprise and institution of public interest in a gender note attached to each draft of the general expense budget.”

\textsuperscript{21} The law of 12 January 2007 aimed at monitoring the application of the resolutions from the world conference on women held in Beijing in September 1995 and at integrating the gender perspective into the whole of the federal policies (B.M. dated 13 February 2007)
2. Definitions

2.1. Gender mainstreaming
The Council of Europe defines the concept of *gender mainstreaming* in the following manner: “Gender mainstreaming consists of the (re)organisation, improvement, development and evaluation of policy processes, so that a gender equality perspective is incorporated in all policies at all levels and at all stages, by the actors normally involved in policy-making.”

2.2. Gender budgeting
The Council of Europe defines the concept of *gender budgeting* in the following manner: “Gender budgeting is an application of gender mainstreaming in the budgetary process. It means 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.”

With regard to the drafting of the Belgian federal budget, the goal is to take into account the potential impact of public expenses on the respective situation of women and men through a categorisation of the basic allocations (see point 3).

2.3. Gender perspective
When a policy, measure, etc. affects the situation of women and men, it contains a gender perspective.
A dossier which has a gender perspective is thus a dossier that has a (potential) impact on the situation of women and men.

2.4. Gender analysis
A *gender analysis* is an analysis which takes into account the impact of the analysed policy, measure, etc. on the respective situation of women and men.
3. Categorisation

In the context of gender budgeting, all basic allocations have to be subdivided into three categories:

- **Category 1:**
  Category one includes credits relating to dossiers which do not have a gender perspective. This covers principally ‘technical’ credits such as those to cover penalty interest for late payments or lease payments. However, certain ‘technical’ credits may contain a gender perspective (such as credits for the purchase of uniforms) and have to be classified in category 3.

- **Category 2:**
  Category two comprises credits relating to actions aimed at achieving equality between women and men. These are the credits which are mentioned in art. 2, § 2 of the law and which have to be incorporated in the gender note. One can cite here the salaries of officials in charge of gender or diversity matters, the budget for actions aimed at increasing the presence of men or of women in places where they are under-represented (for example, in the healthcare sector for the former and in sciences or among the self-employed, for the latter), as well as credits specifically serving to promote equality between women and men in various domains (providing training for women not holding qualifications, to combat violence against women,…).

- **Category 3:**
  The third and final category comprises all the other credits, i.e. credits relating to dossiers which clearly contain a gender perspective, except for personnel expenses, which have to be included in category 1. Here we have in mind mainly expenses for projects or actions (for example, credits for a pilot project relating to the policy on drugs, credits for initiatives aimed at promoting the good functioning of the police, etc.), public procurement contracts (such as for research, campaigns, etc.), subsidies and grants.
During the preparation and definition of the dossiers relating to credits in category 3, one has to make an **in-depth analysis of the gender perspective** and take into account the results of this analysis when implementing the dossiers. The manner in which one envisages making this analysis and the way gender will be taken into account should already have been indicated in the justification of basic allocations.

4. Procedure

The process of *gender budgeting* should come about as follows:

1) Initially, the **dossier managers** have to determine, depending on the nature and contents of their dossier, the category to which the credits they are seeking pertain. They have to give this some preliminary thought and determine whether the dossiers they wish to finance
   • do not contain a gender perspective (category 1);
   • specifically aim at achieving equality between women and men (category 2);
   • contain a gender perspective (category 3).

If the credits requested belong to category 3 (credits relating to dossiers which contain a gender perspective), the managers of these dossiers have to intensify their reflection in order to be able to indicate in which manner the gender perspective will be taken into account during the preparation of the dossier.

2) When dossier managers **request a budget** from the ‘Budget and Management’ department of their administration, they indicate the category of credits to which their dossier pertains. For credits belonging to category 3, the result of the in-depth reflection also has to be communicated to the ‘Budget and Management’ department in order to be incorporated in the justification of the basic allocations.

3) The information provided is integrated in the budgetary forms by the ‘**Budget and Management**’ department. For each allocation, one has to indicate in column G (column 8 in the table of budgetary proposals for unchanged policies) to what category (1, 2 or 3) it pertains.

Credits in category 2 have to be incorporated in the model of the gender note provided by the Institute for the equality of women and men (Institute).

For category 3 credits, the additional information submitted by the dossier managers have to be included in the justification of the basic allocations.
4) The **Federal Public Service Budget and Management Control** will incorporate the gender notes and information provided in the budgetary forms from the various administrations in the draft of the Belgian federal budget.

- Categorisation (1, 2 or 3) of the basic allocations will be entered in the CRI PG column (column 11) of the table of credits on the basis of data provided by the administrations via the budgetary forms.
- Information concerning the in-depth reflection on dossiers which contain a gender perspective (category 3) will be incorporated in the justification of basic allocations.
- The gender notes supplied by the administrations will be affixed to the justification of basic allocations of the administration concerned.

In its application of *gender budgeting*, the ‘Budget and Management’ department of each administration thus mainly plays a **role of coordination**. It is not their task to carry out a gender analysis of the various credits and dossiers associated with them. However, the ‘Budget and Management’ departments have to watch to see that the dossier managers provide the information necessary to complete the budgetary forms and the gender note.

The Ministers and the Presidents of the Direction Committees of the Federal Public Services, the Federal Programmatory Public Services and the Ministry of Defence are asked to encourage the staff of their strategic units or of their administration to respect the obligations with respect to *gender mainstreaming* and *gender budgeting*, and especially to urge the dossier managers to provide the information requested by the ‘Budget and Management’ department of their administration in a timely manner.

5. Budgets for 2011 and later

Each Federal Public Service and Federal Programmatory Public Service, as well as the Ministry of Defence has to see to it that the Federal Public Service Budget and Management Control has all the data necessary to integrate the gender perspective in the Belgian federal budget.
In this context, the administrations concerned already have to incorporate the information requested in the budgetary forms sent to the Federal Public Service Budget and Management Control together with their budgetary proposals. This obligation is also mentioned in the Circular relating to the directives concerning the preliminary draft of the 2011 budget.

The following is expected for the preparation of the budget for the year 2011:
• a first attempt at a categorisation of the basic allocations;
• completion of a gender note listing the credits relating to actions aimed at achieving equality between women and men (category 2) if the administration anticipates such actions;
• the inclusion of an in-depth examination from the perspective of gender concerning the dossiers of category 3 in the justification of the basic allocations.

The Institute is charged with the task of assisting the implementation and monitoring of gender budgeting. It will pay attention to the categorisation and the proper justification of basic allocations and will examine in particular whether it takes into account the gender perspective in all the dossiers where it is pertinent and in which precise manner one wishes to integrate this perspective.

6. Support

For credits in category 2, a model gender note has been made available to the administrations. This note is attached to the present circular (see appendix 5 of this manual).

If you have any questions, please contact:

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4. The project relating to gender budgeting

The project relating to gender budgeting from the Institute for the equality of women and men was launched in May 2009. It has been organised around the following stages:

• The definition of a procedure aimed at taking into account the gender perspective in the methods used to prepare the Belgian federal budget.

• An initial analysis, employing this procedure, on the basis of the budgetary tables for the year 2009 of each Federal Public Service (FPS), Programmatory Public Services (PPS) and of the Ministry of Defence. For many lines of credit, the way in which the gender perspective could possibly be integrated has been indicated.

• On the basis of this analysis, some bilateral meetings (Institute - administration) have been conducted with the ‘Budget and Management’ departments of the FPS, the Ministry of Defence and the PPS. The objective was to provide some information on the process of gender budgeting.

• On 17 December 2009 and 3 May 2010, meetings were arranged with the entire ‘Budget and Management’ departments of the aforementioned administrations in order to gather information on the extent of implementation of gender budgeting and to see the results.

• The strategic units and the general administrations were assisted individually at their request for the initial concrete application of gender budgeting in 2010 during the preparation of the 2011 budget following the instructions of the circular relating to gender budgeting (see appendix 3).
5. The gender note

| Category 2: credits relating to actions aimed at achieving equality between women and men |
|---------------------------------|---------------------------------|-----------------|---------------------------------|
| Organic Division | Programme | Activity | Name of the basic allocation | Budget (in thousands of Euro) |
|                   |           |          |                                |                             |
Manual for the application of gender budgeting within the Belgian federal administration