

INFORMATION METHODOLOGY

GENDER BUDGETING



**Ministry of Finance
Ministry of Labour
and Social Affairs**

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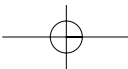
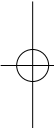
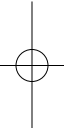
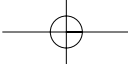
Michaela Foltysová | Marek Pavlík | Lenka Simerská

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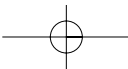
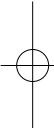
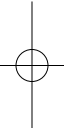
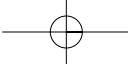
Ing. Michaela Foltysová - University of Economics, Faculty of Finance and Accounting,
Public Finance Department
Ing. Marek Pavlík - Masaryk University, Economics-Administration Faculty, Public
Economy Department
PhDr. Lenka Simerská - Coordinator of Economic and ICT Projects, Gender Studies,
o.p.s.

Compiled with the assistance of the working group:

PaedDr. Vilém Buriánek - Ministry of Finance, Personnel Department Manager
Ing. Bohdana Holá - Czech Statistical Office
PhDr. Eva Čáková - Czech Statistical Office
JUDr. Dagmar Zelenková - Ministry of Labour and Social Affairs
Ing. Vladimír Mašek - Ministry of Labour and Social Affairs
PhDr. Hana Frýdová - Ministry of Education, Youth and Sport
PhDr. Zdeňka Hajná - Czech Women's Association
JUDr. Marie Boháčová - Union of Catholic Women
Mgr. Rut Kolínská - Mothers' Centre Network in the Czech Republic, o.s.
Mgr. Michaela Marksová-Tominová - Association for Equal Opportunities for Men and Women
Dagmar Plachá - Association of Communities and Towns of the Czech Republic
Ing. Bohumila Týblová - Ministry of Finance, State Budget Department
Ing. Rudolf Kotrba - Ministry of Finance, Territorial Budget Financing Department
Ing. Zdenka Mráčková - Ministry of Finance, Territorial Budget Financing Department
PhDr. Kateřina Niklová - Ministry of Finance, Personnel Department

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Introduction

Woman...manager, politician, expert, sportswoman... but also mother.

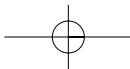
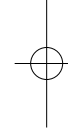
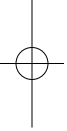
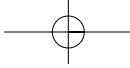
How many social roles does contemporary woman fill? What is her position in today's society? These are questions that all of us have certainly asked at one time or another. When we look for answers we find that much has already been done to achieve equality between men and women, and that equality is taken for granted in many areas of life. Nevertheless, there still exist many areas where equality between the sexes is a remote goal.

The Czech Government has undertaken to bring this goal closer. In so doing, it is following the path laid down by the Constitution of the First Republic, which was the first in Europe to formulate sexual equality.

Czech pre-war democratic society generally enjoyed a favourable atmosphere for these ideas. In 1919, Czech women were given the right to vote as a result of the respect they were accorded by society and with the support and cooperation of men. Tomáš Garrigue Masaryk was a firm advocate of women politicians, and in his speeches often rebutted concerns that women's participation in governing the society would be to the detriment of their family life. There also existed cultural associations where leading politicians would give lectures for women.

The current Czech Government also takes the question of equality for men and women extremely seriously and is intent upon going beyond mere proclamations. As proof thereof, it asked the Ministry of Finance to prepare an informative methodology on gender budgeting in order to assist bodies of public administration, chiefly councils that wish to incorporate the subject of gender equality in their programs.

*Mgr. Bohuslav Sobotka
Deputy Prime Minister and Minister of Finance*



Introduction to gender budgeting

What is gender budgeting?

Gender budgeting means an approach to budgets based upon a more equitable redistribution of funds, giving men and women equal access to the financial resources that society generates. The application of funds from public budgets in order to safeguard the needs and interests of both men and women forms part of the equal opportunities policy for men and women.

A group of experts from the Council of Europe agreed on the following definition: Gender budgeting is the enforcement of gender mainstreaming¹ in the budgeting process. By this they mean appraising budgets in regard to gender, i.e. taking account of gender at all levels of the budget process with the aim of promoting gender equality.

Gender budgeting should be present at all levels of public budgets and should help to create and promote equal opportunities. Gender budgeting does not mean formulating different budgets for men and women, nor is its intention to establish specific expenditure ratios for one or other gender category.

Who is this manual designed for?

This manual is intended for all employees and elected representatives involved in formulating and implementing public budgets. It is also designed for all interest groups and individuals who are interested in this issue. It should be of use to everyone involved in the practical application of gender budgeting.

¹ Mainstreaming is the process of (re)organising, improving, developing and assessing political processes so that the issue of equality for men and women is incorporated at all levels and all stages, and via all elements that commonly participate in political decision-making.

Who can benefit from gender budgeting?

Put simply, gender budgeting can be good for everybody. Women as well as men profit from an equitable budget.

If the aim of public budgets is the development and improvement of the population's living conditions through the provision of public assets and services, the creation of opportunity and development of the territorial unit, then the objective of gender budgeting is entirely in agreement with these aims.

The successful application of the public budget as an instrument for creating equal opportunities can have a major impact on a region's development. The positive effects may be felt in different ways - in voter satisfaction, through economic growth, or positive demographic development. It's essential to remember that gender budgeting must form part of an equality policy enforced at all levels.

The process of formulating a budget, if guided by principles of gender equality, creates an atmosphere in which the budget's preparation is more transparent and responsible. This is engendered by the detailed scrutiny given to overall expenditure and the sums earmarked for specific needs of this or that group of the population, as well as the actual utilisation of these sums. In this way, every group can promote its own interests. For those groups that analysis shows to be disadvantaged, measures can be proposed to remove these inequalities. Gender budgeting is of great importance in giving policy-makers the means to establish priorities in the needs of women and the needs of men in public expenditure. Analyses show that budgets prepared according to principles of gender equality increase productivity and gross domestic product.

Another reason to introduce gender analysis for budgets is to raise the profile of women's economic activity. To show how the aggregate of budget revenue and organisation of the tax system can impact differently on women and men, particularly in cases of specific groups such as single working mothers or unemployed women forced into informal sectors of the labour market.

Principles on which gender budgeting is founded and which it should also support in practice.

E q u a l i t y

Although national budgets may appear to be gender-neutral political instruments, government expenditure and revenue impact differently on women and men. If we approach a budget from the perspective of citizens' rights we make it possible for gender equality to operate as a goal and as an instrument of economic policy. Gender as an indicator in budgets is also tangible evidence of the fulfilment of the Convention on the Elimination of all forms of Discrimination Against Women (CEDAW) and other international human rights obligations.

R e s p o n s i b i l i t y

It's demanding work to perform analyses and formulate the relevant policy procedures according to their conclusions. It's even more difficult to observe the principles of equality in practice, promote it at all levels and demonstrate measurable results. A gender-perceived process for formulating a budget, on the other hand, offers a convenient combination of these two spheres. It connects gender-equality obligations to the specific ways in which money is obtained and spent. It thereby increases the responsibility of government bodies towards citizens.

P e r f o r m a n c e

World Bank reports offer evidence that gender inequalities result in significant losses in the economy's performance as well as losses in human resources. Macroeconomic policy is obviously able to increase, reduce or leave unchanged the losses that society suffers as a result of gender inequality. It does so primarily by modifying fiscal policy (including revenue and expenditure). Gender-perceived budgeting policy can go a long way in harmonising gender equality goals with the pursuit of economic efficiency so that both can prosper.

T r a n s p a r e n c y

Gender budgeting should involve civil society in the process of creating the budget. In this way, the budget does not only remain the preserve of the relevant authorities but is a matter of vital

political and economic debate with the participation of all interested citizens, especially women, who are often excluded from such decisions.

Is the introduction of gender budgeting complex and expensive?

The application of gender budgeting does not require any radical measures or high extra costs. During the first phase in particular, it chiefly involves the application of a further criterion in all processes of formulating, deciding and implementing public budgets. This process should also contribute to the gradual development of statistical and analytical methods, which will make it possible to constantly improve the quality of assessments made on the impacts of individual decisions.

There are several distinct phases of gender budgeting, in all of which gender techniques can be applied. It's not necessary to wait until conditions and capacity permit its application to the entire budget and all phases of its formulation and realisation. Gender budgeting can be applied during the entire budget process.

Scope and aims of the manual

The aim of the information methodology is to provide municipalities, towns, regions and state institutions with instructions on how to proceed when introducing gender budgeting. The manual's aim is not to submit an exhaustive and universally applicable method (methodology) that will cover all possible budget variants and can be used in all situations. The publication's scope should provide sufficient information to enable all subjects to introduce gender budgeting on a gradual basis into the process of formulating and implementing their budget. Clearly, by applying its own experience to its specific conditions, a territorial unit can refine these methods and in so doing may diverge from the methods of other communities (regions). This process is inevitable and essential for the development of new and more exact methods of formulating gender-balanced budgets.

Gender budgeting can be applied both to revenue and expenditure. Given that revenue is influenced chiefly by legislation and therefore is not greatly affected by self-governing units, it makes sense during the initial phase to focus on the expenditure side of public budgets. This information methodology focuses exclusively on expenditure.

The Czech Republic compared with the rest of the world

At an international level, activities relating to research into and the application of gender budgeting only began relatively recently. At the beginning of the 1990s, many countries, such as Australia, Switzerland and others, began to examine and modify their budgets from a gender perspective. These activities differed both in their duration and content. Nevertheless, the growing number of countries that pursue gender budgeting, and the rising interest among the expert public, demonstrates that the effects of the application of gender budgeting cannot be regarded as negligible.

The Czech Republic is not far behind those countries that have already taken steps to introduce gender budgeting. By adopting EU legislation, the Czech Republic has bound itself to the creation of equal opportunities. Further information on the institutional and legal framework can be found in the appendix.

The European Union pursues gender budgeting as part of gender mainstreaming. Gender mainstreaming is supported chiefly by the Amsterdam Treaty (articles 2 and 3); it is contained in the Commission Notice of 1996 and in the Third and Fourth Community Action Programs for securing equal opportunities for men and women. Also important is the action platform approved at the Fourth UN World Conference on Women in Peking in 1995. All EU states from the European Economic Zone are signatories to the UN Convention on Eliminating all forms of Discrimination Against Women (CEDAW).

Adopting the principles of gender budgeting is also necessary with regard to accession to the EU. Gender equality is one of the basic principles according to which the European Commission assesses applications for grants, financial assistance and project results. This is the case at all levels, i.e. also in projects aimed at municipalities and regions.

Many gender budgeting initiatives exist in the world, the best of which have been shown to be those that were introduced systematically and with cross-sector support. This means that the relevant unit of state administration responsible for the budget has worked with research, with citizens in the form of co-operation with civic associations, and with organisations involved in gender equality and the status of women. At the same time, consideration was taken of national gender equality policies and the state's international undertakings.

Further information on certain initiatives in the world can be found in the appendices.

Gender budgeting in the world

In 2002, gender budgeting initiatives existed in almost forty-two countries. Their approaches differed chiefly in the following :

- participants (members of government, non-profit organisations, scientific background...)
- scope of analyses (national/local budget, revenue/expenditure side...)
- target groups (public, media, women)
- budget process phases (planning, implementation, assessment...)
- in highlighting or integrating gender analyses (highlighting data separately, e.g. by means of additional material to the state budget, such as the case of the Yellow book² in France or the inclusion of gender analyses directly in the budget proposals of individual ministries in Sweden)

Australia and South Africa are regarded as pioneers in gender budgeting. The first ever gender budget, the so-called „Women's Budget“ was drawn up by the Federal Government of Australia in 1984 (preliminary analyses and drafts were presented during the 1980s). Gender indicators were introduced for the first time in 1990, and four years later each ministry of the Australian Government began to use uniform gender equality indicators in the annual evaluation of its activities.

Although the types of initiative may differ by country, in the initial phases they generally consist of initiatives at a regional level (e.g. the town of Gothenburg in Sweden included gender mainstreaming in the budget process; in Switzerland, initiatives exist at a cantonal level in Basel, Zürich and St.Gallen; in Germany they exist at the level of the federate states). In terms of the scope of analyses, emphasis is chiefly placed on selected types of expenditure from the relevant budgets:

- in France there is monitored expenditure that is specifically targeted at women and at equal opportunity initiatives in the public sector,
- in the canton of Basel in Switzerland expenditure is monitored in education, social security and public security,
- in Sweden, pilot projects have been run in the areas of social protection, regional development, transport and telecommunications,
- in Great Britain, revenue issues are also addressed in the form of the impact of tax credits on men and women in relation to their family status.

² Information brochure on men's and women's rights attached annually to the state budget proposal in France, which analyses the activities implemented by all ministries - has binding status.

What methods are used to monitor men and women's status in society?

As part of an international comparison of the development of human resources by means of a human resources indicator, a gender development index (GDI) was devised that includes three parameters monitored from the perspective of the inequality of men and women. These are indicators for average life span (separately for men and women), an education index reflecting male and female literacy, and a living standard indicator (measured as the ratio of real GNP³ per capita). It is not our aim to explain the methodology for their calculation, but to draw attention to the gender situation in the Czech Republic in an international context.

The following table illustrates the GDI values in selected countries in 2001, where the interval for the gender development index is stipulated from 0 to value 1 (value 1 equals the maximum equality for both sexes). The results of the measured values are positive for the Czech Republic, even when taking into account certain shortcomings in the parameters. Their final reliability is distorted by the variation in specific indicators and varying levels of individual countries' development.

Table 1. Gender development index

Gender development index	Year 2001
Norway	0,941
Sweden	0,940
Italy	0,910
Czech Republic	0,857
Lithuania	0,810
Albania	0,732
Nigeria	0,279

Source: Human development reports

³ GNP - gross national product

Another indicator, the gender representation rate (GRR), measures men and women's relative power in the political and economic life of society and includes percentage ratios for the sexes in administrative and managerial positions, parliamentary seats, expert and technical positions. The international comparison places the Czech Republic among selected states as follows:

Table 2. Gender representation rate

GRR	Year 2001
Norway	0,837
Sweden	0,831
Czech Republic	0,579
Italy	0,561
Lithuania	0,499
Turkey	0,290
Bangladesh	0,218

Source: Human development reports

For the Czech Republic, the index was based on figures of 15.7 % of parliamentary seats occupied by women and 23 % of women in the total number of technical positions during the period 1992-2001. Partial indicators converted to Czech conditions show women holding a dominant position in economic activity, work for the household and the services sector.

In addition to the monitoring of gender inequality indices as part of an international comparison, another important source of information on men and women's status in society is offered by statistical analyses, especially those that focus on women and men - gender statistics.

Gender statistics, possibilities and difficulties in using them

Statistics classified according to gender are an objective and quantitative way of providing data for gender analyses that reflect the differences between men and women. These differences are manifested in conditions, necessities, level of participation, access to resources, decision-making powers etc.

The classification of gender statistics contains the basic causes and the ensuing results and effects given by the differences of both sexes.

Gender statistics - illustration of causes of inequality

Classification according to gender in education:

- Population over 15 according to level of education and age
- Population with higher education according to subject of study and age
- Population economically active according to education and age

Classification of responsibility within the family:

- Time spent in paid and unpaid work according to marital status
- Time spent in different activities of unpaid work according to marital status
- Employed population according to marital status and age

Women's reproductive role:

- Economically active/inactive population according to marital status and number of children
- Employed population on maternity leave

Gender statistics-illustration of results and effects of inequality

Different wages and salaries:

- Wages and salaries according to employment
- Wages and salaries according to sector
- Wages and salaries in the public and private sector

Different career opportunities:

- Employed population according to position in workplace
- Employers according to sector and size of company

Different decision-making roles:

- Members and elected officials in supervisory bodies
- Senior officials in ministries and members of Government⁴

On the basis of the Fourth World Conference on Women in Beijing in 1995, the following recommendations were adopted for the application and development of gender statistics:

- All public institutions creating statistics should use mainstreaming
- The State should train employees to use and analyse data from gender statistics
- All statistics concerning people can be processed according to age and gender
- To help develop appropriate indicators for gender statistics
- To ensure the regular publication of statistical publications on women and men

Gender statistics in the Czech Republic

Under measures taken to implement government priorities and procedures in promoting equality for men and women, the Czech Republic obliged the Czech Statistical Office (CSO) by means of a Government Resolution to regularly publish statistical data on the equality of men and women. In fulfilling this task, the CSO uses and processes data from individual ministries, the Institute of Health-Care Information and Statistics, the Institute for Information in Education etc.

The result is the publications „Focus on Men, on Women“ and „Women and Men in Data“, as part of which attention is paid to the following areas from a gender perspective:

- population
- census of population, houses and flats
- health
- education
- work and wages

⁴ Source: Hedman, B., Perucci, F., Sundstrom, F., Engendering Statistics: A tool for change, Stockholm, Statistics Sweden, 1996, pp. 50-1.

- social security
- judiciary and crime
- public life and decision-making
- family and household

Problems in using gender statistics as an instrument for gender budgeting may lie in the complexity of their interpretation and often in the fact that no specifically classified statistics exist for the monitored purposes. It is therefore important to specify the areas in which gender statistics will be used. The results may help the creators of relevant policies and the general public to perceive possible gender inequalities. A precondition for the adoption of a gender perspective and its integration in other activities is the selection of suitable indicators. We can therefore expect gradual changes and modifications to the monitored areas in response to actual needs.

Any phase of gender budgeting may include the following steps:

1. An assessment of the status of men and women, boys and girls in each budget sector. (For more advanced budget procedures an analysis is also performed according to age structure, race, types of localities of place of residence etc.)
2. Determining whether government policy and measures at a local level adequately cover problems identified in the previous step.
3. Examination of the allocation of resources, whether proper resources were earmarked to resolve problems and to implement gender-sensitive policies.
4. Efficiency assessment, whether resources were spent efficiently in achieving the aims.

Gender budgeting can cover:

- the entire budget
- expenditure of selected ministries or programs
- expenditure for new projects (which areas they concern)
- selected forms of revenue (tax, specific fees etc.)

- changes in the tax system (how they affect men and women, whether differences exist or space for discrimination)
- the introduction of new legislation or local measures (how these will affect the lives of women and men)

Gender budgeting instruments:

1. Statistics classified by gender:

- expenditures and income
- volume of unpaid economic activities - unpaid work in household and care for family
- micro - analytical model of economic and other behaviour according to gender perspectives.

2. Sensitivity to gender segregation, cultural customs and gender norms (and how these are supported or distorted by the policy).

3. Cooperation across government agencies and political processes.

4. Perceiving the extent of gender problems and ability to find hidden or at first sight invisible circumstances of inequality.

5. Instruments to evaluate the aims and priorities associated with the policies.

6. Understanding the complexity of gender inequalities.

7. Ability to attach the policy to a specific social phenomenon.

Part 1 - State administration

1. State budget

Various aspects need to be considered when defining the term public budget, whether state or local. These aspects allow us to define a budget as an instrument of state economic policy (economic aspect), a balance of revenue and expenditure (accounting aspect), as a law (legal aspect), or as a financial plan (stipulating the volume and structure of government revenue and expenditure).

At a state level the following functions are associated with the budget:

- Distribution of funds - the government decides how the available funds will be distributed among various government functions, projects and programs.
- Distribution of income and wealth - the government implements decisions on the elimination of inequality in the distribution of income and wealth among various categories of the population.
- Stabilisation of the economy - government budgets are an instrument used to support certain employment levels, price stability, economic growth, internal equilibrium⁵.

What should we see in the state budget from a gender perspective?

1. Each of these functions can impact differently on women and men, primarily in the allocation of funds for certain projects and the differing benefits that are felt for the sexes as a result.
2. A function should be divided between the different levels of state administration, otherwise a comprehensive view cannot be guaranteed of a government measure and its range.
3. Budgets are only a means by which to achieve a goal; it is therefore essential to first stipulate the goal and the policy by which it is to be achieved.

⁵ Source: Hamerníková, B. a kol., Public finances, Prague, Eurolex Bohemia, 1999.

For gender-oriented budget analyses, the national level covers the entire scope of the state budget, where the main role is played by the Ministry of Finance in conjunction with other ministries and bodies of state administration. In some cases, only the expenditure of selected sectors and programs form the subject of analysis. The aim of such an analysis is to highlight the gender issue in the entire budget process and to apply gender equality to individual government policies. In this sense, highlighting includes the conditions for the distribution of public funds (in various areas of state budget policies) in favour of men and women, and the degree to which they profit from such distribution.

How do women and men benefit from an analysis of gender budgeting at government level?

- Less general concentration with greater emphasis on specific users of a public service makes it possible to discern men's and women's interests.
- The more transparent analysis of individual policies and programs makes the result of the budget process more transparent.

The initial stage of a gender-oriented budget assessment should ideally focus on one or several budget areas. That's why in the case of the Czech Republic we chose as the subject of our detailed analysis a system of selected policies according to the relevant chapters of the state budget. These cover education (Ministry of Education, Youth and Sport), health (Ministry of Health), transport (Ministry of Transport), employment (Ministry of Labour and Social Affairs) and grant policy (Grant Agency). The selection of these areas does not mean that inequalities do not exist in other areas of social life or that inequalities exist in the areas selected. Our selection is only a representative sample.

If a policy presents the means of achieving a certain goal, which in our case is equality of men and women, it must also be monitored by chapter managers when preparing their policies and in managing the funds allocated them. We can, therefore, speak of two areas of interest applying the gender perspective:

Policy creation - means the representation of both sexes. As an example we can give the number of women in parliament in EU countries and future member countries in 2003 (see table 3). The introduction of mandatory quotas for women in executive power is the subject of frequent discussion; on the other hand, however, it's worth pointing out that countries with a

large number of women in the political scene are among those with the most developed gender budgeting systems, with the greatest focus on eliminating gender-based discrimination.

Policy realisation - the use by chapter managers of allocated public funds, either with regard to current expenditure in relation to the employment of the sexes, or, primarily, capital expenditure for subsidy and grant policy. It's important to appreciate possible inequalities between men and women, determine specific relations in the monitored area and subsequently to put the necessary measures into practice.

Table 3 Number of women in parliament in 2003

EU countries	women, year 2003 [%]	new member states	women, year 2003 [%]
over 40%			
Sweden	45,3		
over 20%		over 20%	
Denmark	38	Bulgaria	26,2
Finland	37,5	Poland	20,2
Netherlands	36,7	Lithuania	21,0
Austria	33,9	over 10%	
Germany	32,2	Slovakia	19,3
Spain	28,3	Estonia	18,8
Belgium	23,3	Czech Republic	17,0
under 20%		Romania	10,7
Portugal	19,1	Cyprus	10,7
Great Britain	17,9	Latvia	10,6
Luxembourg	16,7	under 10%	
Ireland	13,3	Hungary	9,8
France	12,2	Malta	9,2
Italy	11,5	Turkey	4,4
Greece	8,7		
E U average	25,0	Average	14,6

Source: Eurostat

It is therefore necessary for the relevant ministry, when distributing public funds for specific projects, programs, grants or subsidies, to take into account the different needs and impact for both sexes and for it to proceed from their specific socio-economic roles. A point of departure for understanding the current situation is the use of gender statistics results in the relevant area and, where relevant, own research and a budget analysis of the relevant chapter of the state budget.

An analysis of the state budget can be performed on the revenue and expenditure side. We are interested in analysing expenditure, in particular capital expenditure, in the form of various investment transfers.

The basic preconditions for performing gender analyses come from the aforementioned information:

- gender statistics
- existence of government support and measures against all forms of discrimination
- cooperation of government agencies
- the process of developing aims requires a comprehensive view of gender inequality.
- the means to evaluate aims and priorities

Gender budgeting is developed by means of questions that form the basis of each gender analysis. The most common questions, whose answers are important in the implementation of a gender budget, are as follows:

- How does the policy affect gender roles?
- How is gender included in political formulations, proposals and implementation?
- What are the priorities in the fight against gender inequality?
- How are public funds distributed and how is gender considered as a part thereof?
- Who benefits from the funds thus distributed?

Analysis of specific areas under the state budget chapters

The analysis structure contains the initial situation, reflecting the different status of women. The different status of women is influenced by their specific needs, although this does not mean that greater emphasis is placed on women in the gender budgeting. The initial situation only represents the first impulse to understanding gender difference and to further, separate monitoring of their needs. This is followed by a section for available gender statistics for the Czech Republic, which are derived from the publications of the Czech Statistical Office, together with a section for selected indicators. The next point of the analysis is a framework of questions that can be used to compile specific projects at the level of individual administrators of state budget chapters.

1. Education

Initial situation

In general, we can say that women's role and responsibility in the family and household is an important determinant restricting the level of their education. Other limiting factors are transport security, distance from school, inflexible working hours, lack of centres to help mothers with children. There are also insufficient accommodation and social services in technical schools for girls. Continuing differences in women's economic activities, limited work opportunities and lower levels of pay also mean a lower return on investment into girls' education. This fact influences many families with more than one child when they come to decide on the choice of school for their son and daughter.

Examples of available gender statistics

- number of girls and boys in specific types of school
- proportions of male and female teachers in specific types of school
- middle applied schools according to subject of study and students' gender
- higher applied schools according to subject of study and students' gender
- universities according to study programs and students' gender
- population according to age and gender

In the Czech Republic, the proportion of public expenditure in education is approximately 5% of GDP⁶, of which the largest part goes to the Ministry of Education, Youth and Sport (MEYS). In the further distribution of public funds, attention is paid to investment subsidies, for which a gender perspective seems appropriate. Investment transfers are also allocated from the Ministry of Education chapter to non-profit organisations in the sphere of physical education and sport and recreation. Another group of recipients comprises local budgets, i.e. investment transfers to communities and regions, whether to renovate school buildings or sports facilities. Other targeted funds are intended for research and development, for concrete programs under the National Research Program, the National Program for the Preparation of the Czech Republic for Membership of the EU, the operational plan for the development of human resources etc.

A variety of men's and women's needs can be considered when approving projects for the allocation of subsidies to specific subjects. As an example we may cite support for an ice hockey association and subsequent consideration over support for a sporting activity that generally benefits women.

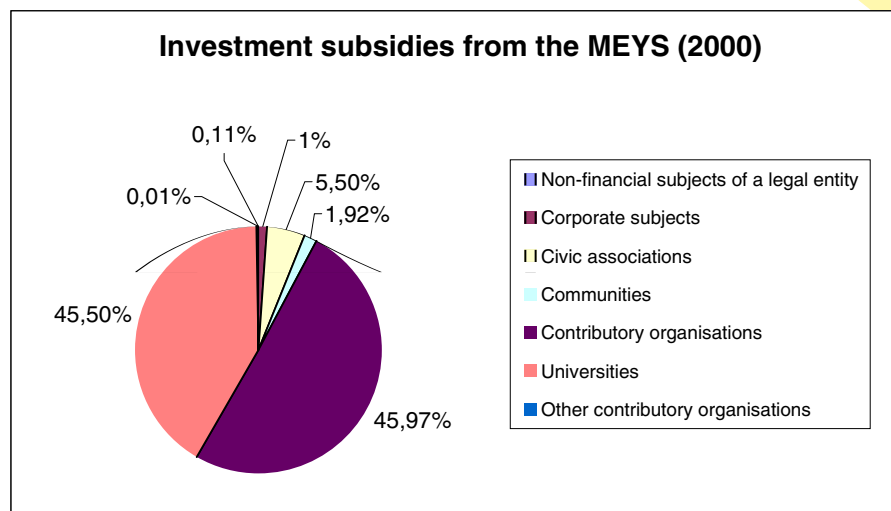
As concerns the allocation of subsidies to local budgets, the need to take a gender perspective into account arises chiefly at a lower level, due to the specific conditions in the relevant region.

Table 4 Investment subsidies from the MEYS - 2000

Investment subsidies and transfers	In CZK thousands
Non-financial subjects of a legal entity	4 253
Corporate subjects	40 440
Civic associations	222 633
Communities	77 618
Contributory organisations	2 212 932
Universities	1 841 033
Other contributory organisations	558

Source: State final account

⁶GDP - Gross domestic product

Graph 1

The data obtained on investment expenditure of the individual chapters of the state budget available from the state final account include the total amount of funds distributed in favour of selected subjects that cannot be gender classified without further information (e.g. the character of the civic association, its membership base, users of its services etc.).

We assume that this information either exists at ministry level or will have to be gathered at a later point.

Selected indicators in the Czech Republic

Table 5 Pupils and students - year 2000

	girls [%]	boys [%]
nursery schools	48	52
elementary school pupils	49	51
middle applied college pupils	35	65
middle applied schools and grammar school pupils	58	42
technical college pupils	67	33
university students	48	52

Source: CSO

Table 6 Proportions of men and women teachers, 2000

	women	men
elementary schools	84	16
middle schools	61	39
high schools	40	60
total	65	35

Source: CSO

Framework questions used to evaluate a situation and prepare projects for education at ministry level.

(The questions are purely for orientation purposes and are intended to assist program coordinators and as a point of departure in considering all possible areas of concentration.)

- Goals and target group: Are the project goals explicitly aimed at men and women? Have they been developed from an actual evaluation of men's and women's educational needs?
- Distribution of labour force: Do girls and boys face problems in getting to school due to difficulties of distance and time? Do other difficulties exist if a man or woman wishes to continue in higher education? Are the monitored subjects studied by more boys or more girls?
- Access and supervision of sources: Is gender-based statistical data collected at educational levels? (e.g. male and female literacy, level of education attained etc.) What forms of study are offered for individual subjects of study? How do entrance and selection interviews affect the access of men and women to education?
- Access to and supervision of use: Does the project contain proposals to eliminate obstacles in access to selected types of education? Is information on educational opportunities available to both sexes? Is the project free of prejudices on traditional subjects for men and women?
- Social, cultural, religious and economic factors: Is consideration given to supporting changes in gender stereotypes for male and female role models? (a typical example is women as teachers in primary education) Are the school facilities culturally suitable? (Do they have separate social and accommodation capacities for both sexes?) Does the teaching material address the gender issue?

- Participation in decision-making: How do men and women take part in planning a project and its implementation? How are men and women represented in decision-making and allocating funds for selected projects? Is communication ensured with non-profit organisations in the relevant area, especially with women's groups? Are specialists in the gender field incorporated in the project?

2. Health care

Initial situation

Women play an important role in health care, both due to their reproductive role in society and because of their position in the family and care for its members. Due to socio-economic, cultural and biological factors, men and women have different needs for, and use, health services in different ways. These factors subsequently determine diet, lifestyle and approach to health services.

Examples of available gender statistics:

- health personnel classified by gender
- doctors according to main discipline and gender
- work incapacity of men and women
- state of health of population
- number of mammograms per 100 thousand women aged over 40
- death-rate according to age and gender
- main causes of death according to gender

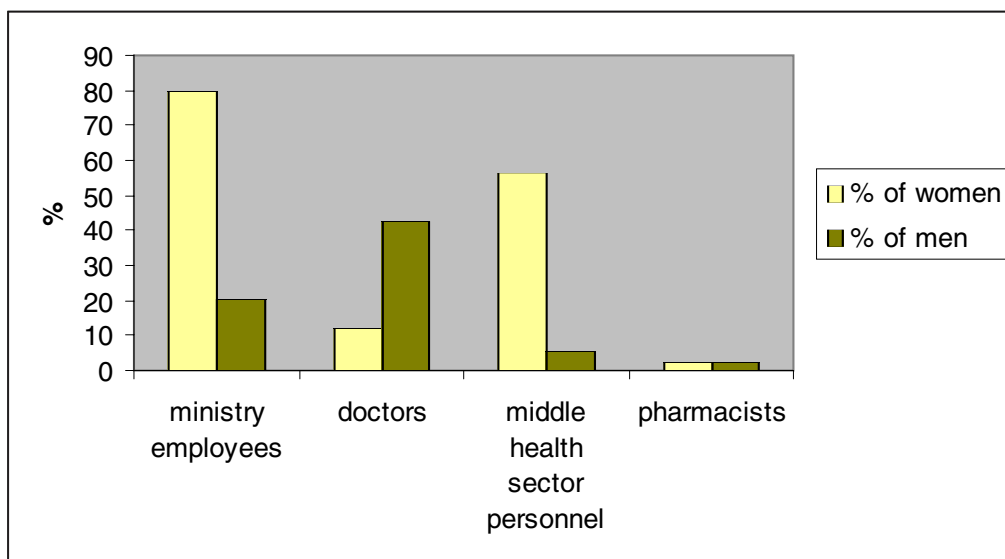
Selected indicators in the Czech Republic

Table 7 Average length of life, 2001

Average length of life	women	men
age 0	78	72
age 20	59	53
age 40	39	34
age 60	21	17

Source: CSO

Graph 2 Basic indicators for the health ministry, 2002



Framework questions used to evaluate the situation and prepare projects in the field of health at ministry level:

- Goals and target group: Are the project goals aimed exclusively at the health of women and men? Do the goals derive from different gender needs and for whose health needs is the project intended? Does the target group have any special health needs?
- Distribution of labour force: Do gender statistics exist for the characteristics of health workers? (age, education attained, length of practice etc.) Is women's role in caring for family members taken into account, are there any forms of support? Are men included in educational activities intended for women? (a typical example is nursing)
- Access to and supervision of resources: Do gender-oriented statistics exist containing data on the use of health care and access to medicine? Who is responsible for expenditure for health care within the family?
- Access to and supervision of use: Will the project benefit men and women equally? If not, what reasons are acceptable in this case?
- Social, cultural, religious, psychological and economic factors: Is it socially acceptable for women to visit the relevant health facilities? Do women/men have the possibility of consultation and the choice of a female/male doctor in the relevant field?
- Participation in decision-making: Have any obstacles been identified in women's and men's participation in the project? Does the strategy contain ways of eliminating them? Are women's movements, women health workers involved in the project? Does special training/education exist for identifying specific health needs of men and women?

3. Transport

Initial situation

Although it's often stated that both men and women benefit from the implementation of transport projects, upon further investigation we find that women more often use cheaper forms of public transport, and that their educational and work possibilities depend on the accessibility of public transport connections. Women's employment in this area is also significantly below the average, whether due to a continuing stereotype with regard to education, or inadequately equipped workplaces for the employment of women.

Examples of available gender statistics:

- In the census of people, houses and flats of 2001, data was collected on numbers travelling to work and school at community, district, regional and national levels. Data are also classified according to the type of travel, age, gender, sector of the national economy and time travelled (see the example of the Pilsen region in the following table). Other data from this field can be obtained from sociological research.
- Gender could be applied to the monitoring of the following indicators: numbers travelling by car, bus, death-rate on the roads, own driving licences, car owners etc.

Table 8 Travelling to work, Pilsen region - 2001

Numbers travelling to work	239301
Of which In the community	127302
In the district	53442
In the region	36967
To another region	10163
Travelling to work daily outside the community	88213
Pupils travelling to school daily outside the community	26301

Source: CSO

4. Employment

Initial situation

The continuing difference between average wages for men and women is due to a combination of factors:

- participation of men and women in different professions
- typically „female“ jobs are paid at lower rates in comparison with men
- different educational level
- unequal distribution of family obligations

Employment also involves the question of gender equality for social insurance. Generally, we can say that women are more affected by this problem than men:

- They work in untypical forms of gainful activity (part-time work, work from home, housework etc.) some of which are not covered by social insurance.
- They have less paid work, and their insurance benefits are therefore commensurately lower.
- They have interrupted work careers due to caring for children and the family.

You can find further information concerning the situation in the Czech Republic in the manual: „Promoting equality for men and women on the labour market in the Czech Republic“⁴⁷.

Examples of available gender statistics:

- economically active population
- employment according to KZAM (Classification of employment) and gender
- entrepreneurs according to sector
- employment according to KZAM (Classification of employment) for part-time work
- unemployment rate according to gender, age and education

⁴⁷ Publication issued by the Czech Helsinki Committee in 2002 as part of the implementation of the project of the same name. Download at <http://www.helcom.cz/index.php?p=2&rid=16&cid=139>.

- long-term unemployment according to gender
- job-seekers placed in re-qualification courses
- numbers commuting to work
- average gross monthly wages
- social benefits, types of, and their average amount according to gender

Selected indicators for the Czech Republic

Table 9 Indicators of economic activity (average for 2002)

	women	men
No. of economically active in ths.	2283	2890
unemployment	9	6
part-time [%]	9	3
average monthly earnings [CZK ths.]	16	21
employment in own firm	10	20

Source: CSO

In 2002, every tenth woman in the Czech Republic worked part-time, while the figure for men was one in thirty. Ten percent of women were employed in their own company, while the figure for men is twice as high. Average monthly earnings for women are a quarter lower than for men.

Table 10 Social benefits in 2001

			women	men
parental contribution	proportion of contributions	[%]	99,1	0,9
	average amount	[CZK]	2364,-	2290,-
independent old-age pension	proportion of people	[%]	56,0	44,0
	average amount	[CZK]	6195,-	7620,-
old-age and widow/widower's pension	proportion of people	[%]	87,8	12,2
	average amount	[CZK]	7573,-	8502,-

Source: CSO

The above data confirm that women are more frequent recipients of benefits than men. The largest proportion, of 99 %, is among recipients of family benefits; almost 90% among recipients of widow's/widower's pension. Only for old-age pension is the ratio relatively balanced (women constitute 56%). However, women are disadvantaged by the benefits paid in comparison with men: women's old-age pension is only 81%, or about CZK 1425 less than that of men's; and where the old-age pension and widow's pension are combined the difference is about CZK 929.

Framework questions used to evaluate the situation and to prepare projects in relation to employment at ministry level:

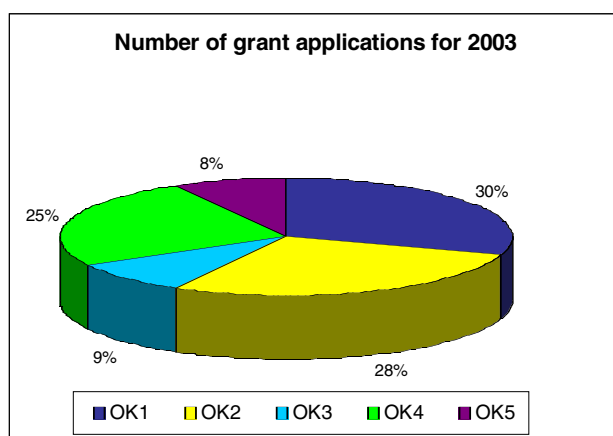
- Goals and target group: Is the target group identified according to actual needs taking into account the socio-economic status of both genders? Do special projects exist that focus on women?
- Distribution of labour force: Is the distribution of labour forces monitored in the different sectors, branches, work positions? Are the causes for this distribution identified? Have measures been adopted to eliminate unjustifiable inequalities? Is women's/men's participation in part-time work secured by legislation?
- Access to and supervision of resources: Have legal measures been adopted to eliminate specific forms of discrimination? Do special norms exist against discrimination on grounds of gender? Does monitoring take place of selection proceedings and recruitment procedures at the level of individual employees in order to ensure the principle of equality is respected?
- Access to and supervision of use: Does the project include proposals to eliminate existing inequalities? Do the relevant authorities cooperate with centres of education, the non-profit sector? Is the condition of equal pay for the same work of the same value for both genders observed?
- Social, cultural, religious and economic factors: Is employment of mothers following maternity leave taken into consideration? Have the conditions been established for the equal involvement of men in caring for children? Do special training and re-qualification programs exist for women on maternity leave?
- Participation in decision-making: Are sociologists, gender experts involved in the decision-making process? Is there an attempt to cooperate with employers in promoting a non-discriminatory approach to both genders?

5. Grant agency

The Grant Agency of the Czech Republic forms another chapter of the state budget, and we will use it to demonstrate the current situation with regard to allocating funds to support standard grants in 2003. The analysis contains information on applications and the results of allocated grants according to scientific discipline. Using general information on typical „female“ and „male“ disciplines we can assess the number of grant applications and their success in obtaining funds. This involves a very broad incorporation of the gender perspective in the overall grant structure without more detailed examination of recipients.

In 2003, 1599 applications were registered, of which 78 were excluded due to a failure to meet formal requirements. The structure of applications in the relevant year according to scientific discipline (graph 3) and according to ministry (graph 4) was as follows⁸ :

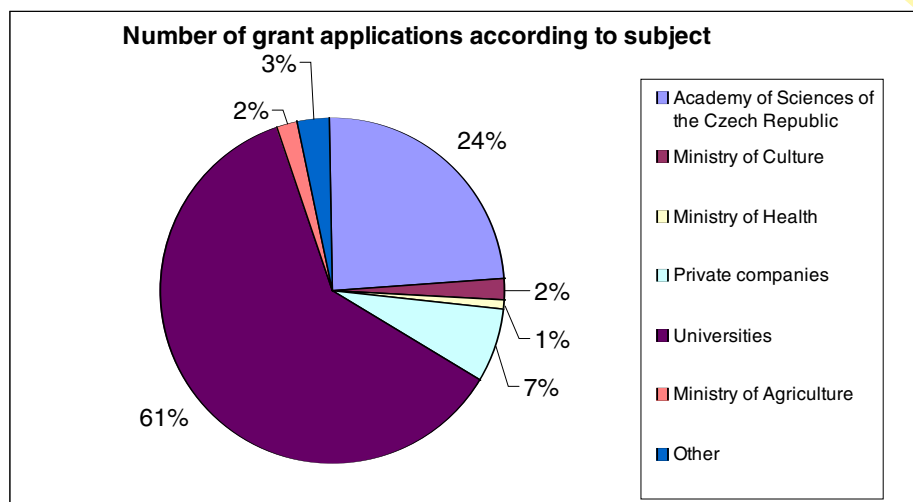
Graph 3 Number of grant applications for 2003



- OK1 - technical sciences
- OK2 - natural sciences
- OK3 - medical sciences
- OK4 - social sciences
- OK5 - agricultural sciences

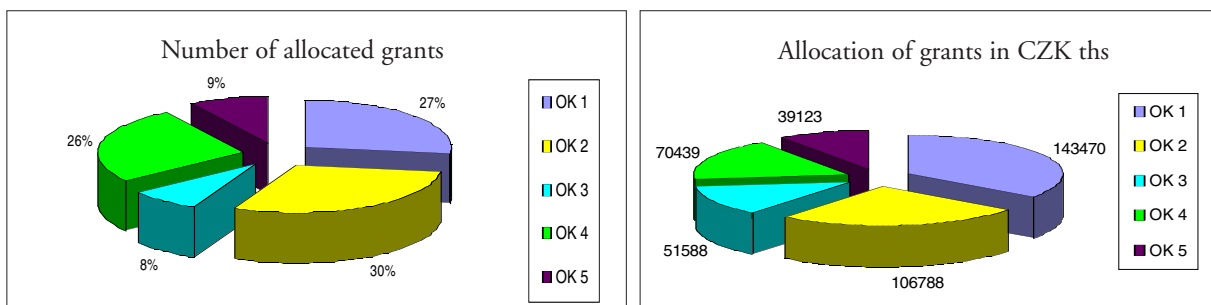
⁸ Source: Grant Agency of the Czech Republic

Graph 4



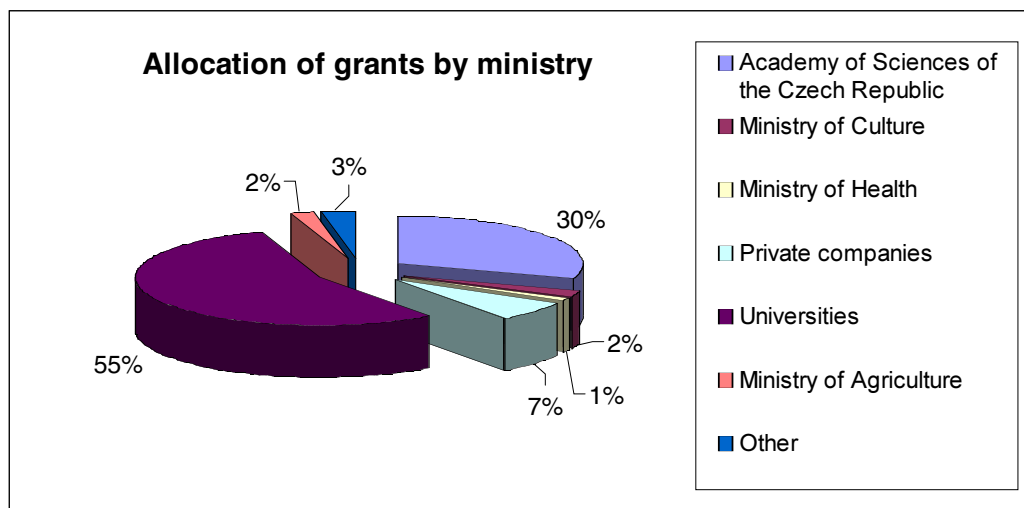
A total of 615 research projects received grants. The structure of new projects according to the number of selected projects and the funds allocated them within existing scientific disciplines (OK1 - technical sciences, OK2 - natural sciences, OK3 - medical sciences, OK4 - social sciences, OK5 - agricultural sciences) is given in the following graphs.

Graph 5



Allocation of grants by ministry

Graph 6



The graph results show that the majority of grants were allocated in favour of the natural and technical sciences. Grants from these fields also received the largest share of public funds. The primacy of the natural and technical sciences is also supported by the fact that the majority of grant applicants also come from this area. Universities dominated, which can be expected due to their scientific character. From a gender viewpoint, however, the type of university is not further distinguished.

What are the general difference between men and women?

A number of factors influence the overall results for the allocation and use of public service among men and women:

- income - amount, work classification, type of employment, type of work activity
- transport - accessibility, possibility of use, employment
- flexibility - working hours, forms of education
- equality - distribution of roles in the home, care for children, for sick family members, use of free time
- inclusion of a gender perspective in policy
- stereotypical perception of the men's and women's roles in society

What are the recommendations for beginning gender budgeting at the level of the state budget?

- A. Stipulation of specific priorities to bring about equality for men and women in the formulation and implementation of policy in all areas of public life.
- B. The decision on the allocation of public funds comprises the following points:
 - 1. Identification of problems at the level of individual ministries
Are the relative impacts on men and women taken into consideration when adopting a certain measure, program or plan? How should these impacts be identified and to what extent can they be differentiated in the case of men and women? Gender statistics, research into public opinion, target analyses and studies can all be useful in this respect.
 - 2. Defining goals and results
Means creating the framework and basis reflecting men's and women's access and participation in the relevant sector. It's important to stipulate the goal and indicators by which it is to be attained.
 - 3. Communication and cooperation
Covers essential information from budgeting, formulation of policy and gender issues and their mutual integration.
 - 4. Formulation of recommendations
Selection from several possible alternatives arising from the data obtained.
 - 5. Result of the findings
Who is it intended for? What information should be selected and how should it be presented so as to reach the widest circle of people?
 - 6. Evaluation
How were the relevant goals attained? How can they be improved?
- C. Establishing responsibility for the implementation of gender budgeting and an institutional mechanism for equality for men and women. In most European countries, the responsible person is the Minister of Labour, who is responsible for equality for men and women. Another possibility is the Minister of Finance or a special minister for gender equality. Establishing responsibility means that an analysis of gender-oriented policies and programs becomes a binding procedure for all budget chapter managers.

The current institutional framework in the Czech Republic comprises:

- MLSA- planning, coordinating and supervisory role - department for equality for men and women
- Government Council for equal opportunities for men and women - Government advisory body
- Government Council for human rights - Committee to eliminate all forms of discrimination of women
- Under Government Order of 1 January 2002, at least one person work for equality for men and women in each ministry.

D. Formulation of a general framework to supervise implemented projects. This may take the following form:

- What was the budget for the relevant program in the last budget period?
- How many public funds have actually been used?
- What part of the total ministry budget has been used for the project?
- What part of current expenditure?
- Who will implement the project?
- Who will obtain employment as a result of the project's implementation?

Specific example of project evaluation procedure - grant for a sports complex

- Project selection:

- Women and men like different types of sporting activity (aerobics, football). This means choosing a project that takes into account the interests of both genders.
- Women use public transport more - choose a project that incorporates the need for access to public transport.
- Men are more likely to use sports centres after work - choose a project that supports longer opening times for the sports centre.
- Women are more likely to care for children - choose a project that includes the possibility of placing children in hourly nurseries, children's centres.

- Monitor indicators as to who will use the sports facility.
- Evaluation - use perspectives that evaluate the benefit to be gained from building a sports centre. Are significant differences identified in the benefit the centre will bring to men and women; adopt measures to eliminate this inequality (for example, building a swimming pool in a part of the facility that can be used by men and women in the degree).
- Determine during the decision-making process that the monitored factors are relevant with regard to men's and women's needs.

Chapter summary

The integration of a gender perspective in the budgeting of public funds can primarily be found at state budget level in the individual budget chapter managers and the implementation and evaluation of their programs. Greater emphasis should be placed on the local level, which can more sensitively perceive the needs of both genders within the relevant region.

No standard, unified methodology exists for the introduction of analytical tools. Traditional budget classifications are not appropriate. It will therefore be necessary to introduce gender mainstreaming into selected areas of state policy with subsequent assessment and integration of information gained into future budget procedures.

Part 2 - Self-government

1. Municipalities and towns

Municipalities and towns, as self-governing units, are able to influence the structure of their budgets according to their priorities and local characteristics. A knowledge of local conditions can be extremely helpful in using gender budgeting as a tool with which to create equal opportunities.

It is evident that the budget possibilities of a community with three hundred inhabitants and a regional town with three hundred thousand inhabitants will differ markedly. Nevertheless, the principles are the same and may be applied in all budgets in differing degrees.

A budget analysis is only one part of the process of creating equal opportunities. A budget analysis can identify the current and previous situation, although conclusions and changes in the expenditure structure need to be assessed and planned in relation to the actual situation in the community.

Initial information

Before beginning the analysis, the following information should be gathered:

- statistics
 - structure of population according to gender and age
 - fertility
 - composition of households
 - use of free time
 - degree of economic activity according to age
 - structure of unemployed
 - level of education according to age group
 - statistics concerning proportion of women in decision-making procedures and women in management positions (council, local administration, education etc.)

- same statistics for higher territorial unit
 - community budgets for several periods
 - budget outlook
 - strategic and medium-term development plan
 - available statistics classified according to gender concerning the use of community sports grounds and cultural facilities
 - other relevant materials (e.g. information on planned projects)

Gender-oriented assessment of expenditure - analysis

We encounter a number of problems when attempting a gender-oriented budget analysis. The chief problem is how to define the planned recipient of certain types of expenditure. To begin with, we need to accept that all analyses carried out thus far, whether internationally or in the Czech Republic, have been performed in different ways and also differ in content and depth. In essence, there exist two ways of assessing expenditure⁹.

For both possibilities, however, it is proper first to separate expenditure that is defined by law (social benefits, funeral expenses etc.), whose amount and structure the community cannot influence by its decision. Although an analysis of this expenditure would bring valuable information, it is better, particularly in the first phase of the introduction of gender budgeting, to focus on the expenditure that the community can actually have an influence over. The high proportion of such expenditure in the total budget means that its inclusion in the overall analysis could significantly influence the overall results.

Another possible, although not essential, step is to remove expenditure on services from the budget. The community can influence their amount (e.g. through the choice of provider), but basically must provide these services (e.g. collection of communal rubbish, maintenance of green spaces, supplies for the activity of local administration and the local council ...). Although such a step would significantly facilitate further analysis, its adoption, and primarily the withdrawal of services could increase the risk of a distortion of the overall results. It would be a mistake, for example, to remove the entire chapter of expenditure on transport, because this can have a high gender impact (e.g. municipal transport, public transport - the quality of these services significantly affects the employment of women etc.). Only expenditure that is inessential and gender neutral should be removed.

⁹ for gender analyses of budgets for communities and towns (or regions)

The following two methods are a possible approach towards analysing the budget. Each has its advantages and disadvantages, which will be stated.

First method - using statistics and evaluation of primary recipient

This approach involves gathering available statistical data classified by gender in relation to the relevant expenditure. Total expenditure for the relevant service is then broken down according to the statistics for the part of the expenditure aimed at women and that part aimed at men. Where it is not possible to obtain the statistics we can use the results of research, studies or we can make an estimate. If, however, the part of the expenditure that must be assessed by an alternative procedure is too large due to the size of the entire, analysed expenditure, there is a risk that the results will be distorted.

A breakdown of expenditure into men and women gives us a general overview of the expenditure's structure (from a budget removed of certain types of expenditure). These results can help us establish a balance when compiling a budget in a long-term perspective. The element of long-term planning is given in line with the community's investment activities. In communities with small budgets we can not expect that several large investment projects would run in parallel, and therefore it is right to look chiefly at long-term balance.

Examples:

- A community subsidises a bus route lining the community with neighbouring communities. Statistics on the use of the route by the community's inhabitants, classified by gender, makes it possible to divide the subsidy into a part of expenditure for women and a part for men.
- Expenditure on the construction of roads should be supplemented with an assessment on the road's use (this should be derived from a knowledge of the local conditions)¹⁰; a breakdown of costs gives the resulting proportion of expenditure on men and women.
- Compare expenditure on a sports complex with statistics for the facility's use, broken down according to gender. The result is the proportion of expenditure aimed at men and at women.

¹⁰ Expenditure on road communications may seem exclusively neutral; however, this is not always the case. We have to consider what the road connects and who is likely to use it the most.

- Reconstruction of a kitchen at a elementary school - break down expenditure according to girls and boys according to the pupil structure.

Advantages of this method:

- produces relatively objective and precise results

Disadvantages of this method:

- greater amount of work involved
- potentially higher costs in relation to obtaining statistics and processing results
- the method only assesses the primary recipient from the budget and does not take into account its use, which may follow on a secondary basis¹¹.

Second method - subjective assessment of expenditure and assessment of all recipients

This method is based on a subjective assessment of expenditure. Where possible, we use results from statistics and research, and in other cases assess the situation by means of an estimate. This differs from the first method in that the expenditure is not broken down according to the proportion of men and women; instead, the expenditure as a whole is given to a specific category (men, women, neutral, not definable), according to which category benefits most from the expenditure. We analyse who benefits from the expenditure. We can break down comprehensive expenditure (e.g. the reconstruction of a part which includes sports grounds - we can separate expenditure for the park from that for the sports grounds and assess them separately).

The starting point for making an analysis of this sort is to define the rules and preconditions for allocating the expenditure. The rules must be observed throughout the whole duration of the analysis.

¹¹ A typical example at state level is expenditure on the prison service - the primary recipient is overwhelmingly male prisoners, although women (and men) are also a secondary recipient in the sense that they enjoy greater security.

We need to define:

- the boundaries for specific categories (usually the category is neutral if the proportion is 45-55% men or women; the expenditure category for men comes where the proportion of men is over 55% etc.)
- whether only the primary recipient will be assessed or all recipients
- if the effects of expenditure are assessed not only according to the primary recipient we need to consider the possibility of dividing the expenditure into parts for primary and other recipients and then classify these by gender
- whether a youth category will be introduced to enable the earmarking of expenditure for elementary schools, grants to non-profit organisations working with youth etc.

The break down of expenditure means we can identify the proportion of the relevant categories in overall expenditure from the budget. However, the conclusions from the analysis should be compared with budget analyses from previous periods in order to eliminate the effects of investment activities, among other things.

When using the second method it is especially important to focus on specific investment expenditure and grant policy, which is dealt with below.

Examples:

- We place a grant for an aerobics section (where the proportion of men is less than 45%) in expenditure for women.
- A grant to a football club with four men's football sections and one women's represents expenditure for men.
- Reconstruction of a kitchen for a elementary school is expenditure for youth or neutral expenditure.

Advantages of this method:

- lower amount of work involved and lower costs
- the fact that expenditure is not broken down exactly according to proportion means there is no need to formulate and collect precise statistics

Disadvantages of this method:

- results are not objective and can not be compared with other communities; they are used for orientation purposes for the community within a longer time period

- results can be distorted in a desirable manner by altering the assessment criteria
- results almost always contain a high proportion of neutral expenditure

Assessment of results

Following analyses of several successive budgets the results of the distribution of funds under the budget should be compared to the results of statistical data, to the content of strategic and medium-term development plans and the budget outlook.

We can proceed according to the following structure:

1. Statistics in comparison with analysis result

We take selected statistics and compare them with the relevant parts of the analysis results. In other words, all statistics need to be supplemented with a matter relating to the budget's content (whether the result of the statistics can be positively influenced by the budget, and whether this is actually happening).

Examples:

- structure of population
What is the proportion of expenditure for women in overall expenditure?
- fertility rate
Is it the same, higher or lower than for the higher territorial unit?
If it's lower, what is the reason?
Does the budget contain expenditure supporting opportunities for mothers with children? (e.g. do communities have nurseries?)
- use of free time
Does the budget contain expenditure intended to support the free-time activities of youth, men, women and the elderly? etc.
- women's representation in decision-making procedures
Number of women on the committee in comparison with expenditure for the committee's activity.

2. Statistics in comparison with development plan

We go through the statistical data again, this time looking at the strategic and medium-term plan for the community's development.

Examples:

- structure of unemployment
Can a community positively influence the structure and amount of the unemployed? If so, how is this apparent in the plan?
- level of education
Are there sufficient opportunities in the community? (Meant for small communities, e.g. in relation to accessibility of centres; in the case of towns, the structure of middle schools, for example.)

3. Analysis of development plans

We re-assess the strategic and medium-term development plan and on each point try to answer the question of who benefits from the goal's implementation.

Examples:

- construction of old people's homes
- company investment incentive reduces unemployment (relation to the structure of unemployed)

4. Defining areas with the greatest disproportions

We define the main areas with the highest disproportions or imbalances and consider whether the strategic and medium-term plan reflects this situation. If not, we consider the possibility of changes and their impacts. It is essential to look at these phenomena in their totality and try to predict the secondary consequences for the community.

Examples:

Unemployment in the community is comparable with the highest territorial unit, although it has a higher percentage of unemployed women. There is no nursery school and connection with the centre by public transport is unsatisfactory. The community should consider whether local conditions mean that it is better to improve connections with the centre (i.e. potentially also reducing the number of unemployed men), or to build a nursery school.

5. Feedback

We define an area where it has proved the most difficult to perform an analysis, or to obtain statistical data, and consider whether it would be possible to eliminate these shortcomings in the near future.

Areas that need attention

Balance of strategic and medium-term plans

In development planning, the gender perspective should also be monitored either on the basis of an analysis or simply in consideration. It's necessary to ensure that the needs of men and women are considered in the long-term and that the planning objectives are gender balanced. The intended investment activity should be looked at in its entirety, as well as part of the individual expenditure chapters (this chiefly concerns large towns).

Just as construction projects are assessed according to their effect on the environment, so it would be welcome to assess expenditure from the point of view of its impact on men and women. Gender should be considered in accordance with the creation of equal opportunities. In assessing a project's effect we can use, for example, the Gender Reflex method, which was devised by Simone Lindten in Sweden¹².

The party submitting the project should answer the following questions:

- Do the measures (the project) focus on women and men?
- Describe the conditions proposed separately for women and men as concerns:
 - representation
 - resources
 - rights, obligations and responsibilities
- Describe in what way the situation of men and women is similar and how it differs.
- Which measurable objectives that the project takes equality of women and men into account.

¹² For more information see the manual of the European Structural Fund - Equality of men and women in project applications, publ. by MLSA 2003 - www.mpsv.cz

Grants and relations with non-governmental organisations

Although grants may not represent a significant item in the community's total expenditure, they need to be looked at carefully. Grants are one of the tools by which a community can support the development and cultivation of both the community and of human potential.

When analysing grants it's a good idea to monitor them both in their entirety and according to the individual sectors. The latter case applies particularly to large towns, which generally divide grants into separate categories (e.g. health, culture, sport etc.).

Subjects that apply for a grant should be capable of evaluating their activity with regard to its impact on women and men.

Since the allocation of grants is usually discussed by a commission¹³ and they are approved by the community council, it's a good idea to integrate the impact on gender groups into the internal methodology for grant allocations. The grant applicant should, in addition to the purpose of the grant, also state how the grant will be used with regard to gender:

Example:

An athletics club applies for a grant to fund its operations.

- It's sufficient to provide a structure of the membership base.

A karate club applies for a grant to organise a competition.

- It should specify whether this is a competition for men, women or youth.

A refugee home applies for a contribution to fund its operations.

- It should state the composition of clients according to sex.

The aim of the internal methodology should be to establish the gender criterion on an equal footing with other criteria. The aim is not to prioritise the gender perspective over other criteria, or to prioritise grant applications aimed at women. By introducing this criterion the community should obtain an overview of the structure of grants allocated from a gender perspective, which

¹³ commission - advisory body of community council, committee (set up for community administration council)

will enable it both better to analyse its expenditure and, in the long-term, to support the creation of equal opportunities through the allocation of grants.

Non-profit organisations that are active in the community should be invited to cooperate and should get actively involved in the process of creating equal opportunities. A knowledge of the local environment and active cooperation helps reduce the need for demanding statistical research and the filling in of forms.

Aggregate example of grant analysis

In 2004, the expert consultant M. Pavlík performed an analysis for the Ministry of Finance looking at grants for sport in the statutory city of Brno for 2003.

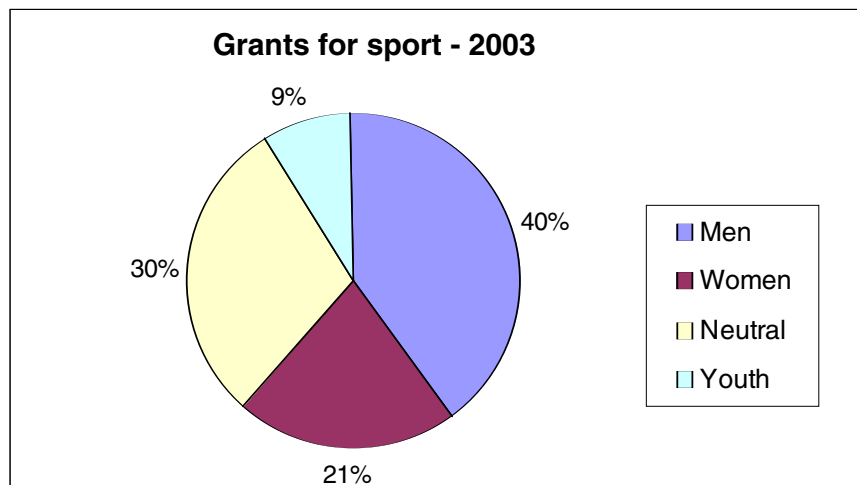
Grants for sport represented 38% of total grants. They amounted to approximately 34 million crowns, and a total of 463 applications were considered in the two categories of sports grants.

Each application was assessed according to whether it concerned expenditure for men, women, youth or neutral expenditure. A condition for inclusion was either direct specification (e.g. - women's section, youth competition) or the general nature of the sport (e.g. modern gymnastics - women, football - men, volleyball - neutral without further information).

The following graph contains aggregate results for both categories (grant to support P.E. and sports activities, grant for senior sport) in 2003. The percentage of neutral expenditure could be significantly reduced by introducing the need to state the following in the grant application:

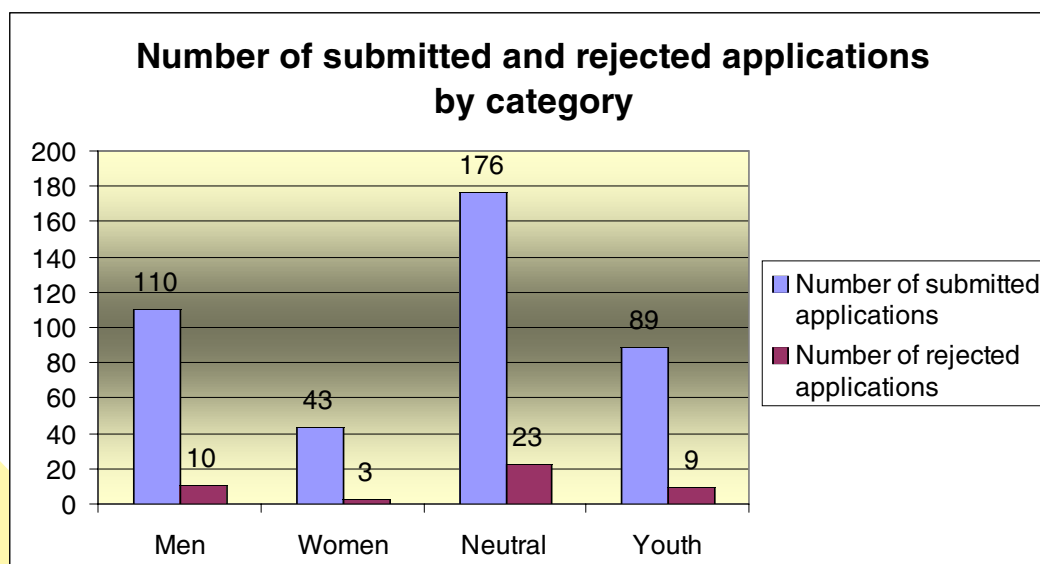
- applications for the running of sports sections - composition of membership base
- applications for contribution for an event - expected participants
- retroactive analysis - contact recipients.

Graph 7

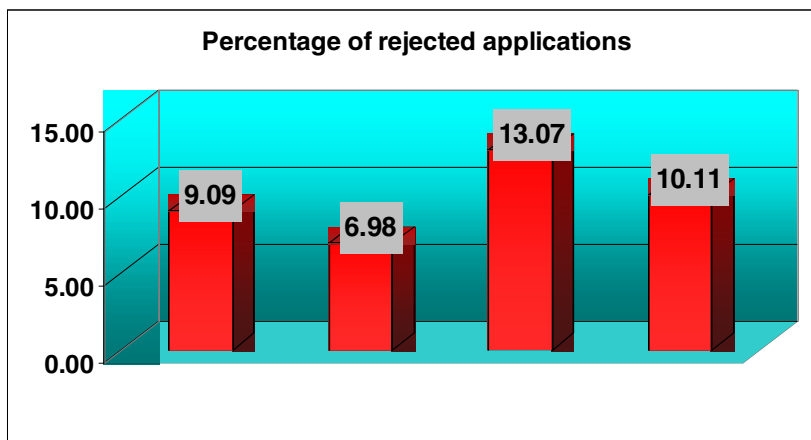


The following graphs record other indicators that can be monitored. Applications were regarded as rejected where in the final statement for allocated grants a zero figure was entered. Applications excluded for formal reasons were not monitored.

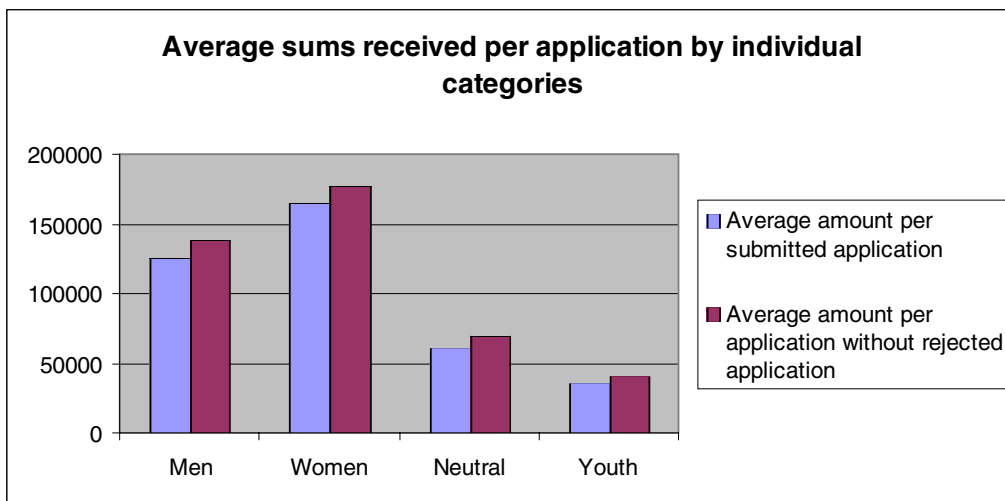
Graph 8



Graph 9



Graph 10



Analysis results

Although women in the final summary received fewer funds, the other monitored indicators show that women are more successful in obtaining funds. They also achieve higher average amounts than all other categories. This fact appears surprising. A possible, speculative explanation as to why this should be is that „women's projects“ are better prepared.

A key fact is the very low number of submitted applications in the women's category. From this we may gather that the absolute funds received by women is not the result of conscious or unconscious discrimination. In this specific case the only way to increasing the proportion of women in total funds distributed is primarily the activity of sports sections, which have a majority of women.

Summary

The aforementioned methods and procedures should be understood as tools that should be adapted to local conditions. The key condition for the successful introduction of gender budgeting is the willingness to think in a gender perspective and the willingness to work systematically on the creation of equal opportunities.

We should consider to what extent results are influenced by women's representation in decision-making procedures. If women are insufficiently represented in certain areas - e.g. on commissions, committees, in community councils, then their invitation to join the decision-making processes is one of the ways to help create equal opportunities.

The adaptation of methods to local conditions and evaluation of local specificities, which has already been mentioned several times, is really essential for the successful introduction of gender budgeting, particularly during the period when we form the methods and tools to make the results reasonable.

2. Regions

Gender budgeting at a regional level is a combination of approaches from both state and municipality level. The choice of method and procedure depends on specific conditions, the available data and possibilities by which to evaluate them.

Financial relation of regions to the state budget

The regions' budgets are too closely linked to the state budget, with the vast majority of regions' total revenue comprising subsidies from the state budget. During the initial phase of the gender analysis, purpose-led grants (for the performance of state administration, for educational running costs in the region etc.) do not offer enough leeway for the analysis to be performed. Funds are allocated for a precisely stipulated purpose without taking into account the specific relations and needs of the sexes.

At the beginning, we should therefore look at the application of the capital income that the regions receive in the form of a subsidy from the state budget and from state funds. The largest item in total expenditure at regional level is expenditure for education. The following section contains a proposal on how to integrate a gender viewpoint in this area.

Budget analysis - possible procedure

1st phase - Gathering the basic materials:

- statistics (similar to communities)
- same statistics at state level (for comparison)
- regional budgets for several periods
- budget outlook
- strategic and medium-term development plan
- survey of implemented and planned development programs
- available statistics classified according to sex for the use of community sports and cultural facilities
- other relevant materials (e.g. materials for planned projects)

Example of available gender statistics:

The Czech Statistical Office processes data from an inter-regional comparison of data on the structure of the population, houses and flats, on types of land, economic activity, crime in particular categories (education, health, transport etc.) in the region. At present, however, there is only a limited selection of indicators classified by sex. The main ones are:

- total number of persons according to sex in the region by age
- number of unemployed
- level of economic activity

Table 11 Selected indicators by region as at 31 December 2001

region	population	of which women	job-seekers	of which women
Praha	1 161 938	610 048	23 691	12 472
Středočeský	1 126 674	576 598	41 761	22 134
Jihočeský	625 097	318 215	21 118	11 269
Plzeňský	549 374	280 425	20 226	10 362
Karlovarský	304 220	155 425	16 115	7 285
Ústecký	819 712	418 390	74 135	37 044
Liberecký	427 321	219 434	19 334	9 832
Královéhradecký	548 437	281 547	20 497	10 470
Pardubický	506 534	258 479	21 865	11 191
Vysočina	517 630	216 912	21 548	11 254
Jihomoravský	1 121 792	578 395	63 777	31 819
Olomoucký	636 750	327 239	39 395	19 055
Zlínský	593 130	304 316	29 759	14 863
Moravskoslezský	1 262 660	646 150	101 214	48 388

Source: CSO

Anyone who wishes to perform a gender-oriented budget analysis inevitably finds that at some point the desired statistics are not available, or aren't classified according to sex. We should consider here whether in the future the regions would be capable of collecting the necessary statistics (e.g. by asking for a classification by sex for the allocation of grants). With regard to statistics that the region can't procure by its own means, we should say at this point that the Czech Statistical Office monitors the development of statistics classified by gender¹⁴.

2nd phase - Analysis of gender thinking:

1. Before beginning a gender analysis, each region should review the existing initial situation. This means answering questions such as the following:
 - Do programs exist that focus on equality of men and women?
 - Are there initiatives, attempts, for example on the part of non-profit organisations in the region to develop a gender perspective in creating political priorities? In highlighting and publicising existing or potential inequalities between men and women?
 - Does sociological research exist on the status of men and women in the various parts of the region?
 - How are the sexes represented in decision-making on the distribution of public funds?
 - Are there ways of satisfying needs monitored separately for women and for men?
 - Are the users of public services monitored by gender?
2. Using your own evaluation from the gender perspective, stipulate goals and priorities in specific areas according to the needs of the relevant region. For example, the results of the existing situation point to a low number of mammogram centres and their limited availability for women in the region. This will mean developing goals for their increase in health policy.
3. There then follows the process of adopting decisions and implementing them. Here, we should look at questions such as the following:
 - What are the reasons for the lower participation of women on the candidate lists, in decision-making procedures in the council, on committees?

¹⁴ For feedback in looking for the necessary statistics at the CSO or other requirements you can contact Ing. B. Holá at the CSO, hola@gw.czso.cz

- Is it possible for women in minority representation to promote the interest and needs of women in the region?
 - Is the same access to information guaranteed for all?
4. Evaluation of implemented measures. There must be feedback on the achieved goals and stipulated priorities, including in relation to an assessment of several budget periods.
- Have the measures really succeeded in eliminating inequality between the sexes?
 - Who has benefited from the specific measures, for example from the allocation of grants?

3rd phase - Using methods to analyse the budget:

Essentially, it's possible to use the same methods as in analysing the community budget, although these do have the negative aspects described above. A possible solution to these problems during the first phase of implementing a gender perspective on the budget is to analyse only selected chapters from the budget.

In an ideal case, a selected chapter should be both important in respect of its impact on women and men (represent a significant budget item) and should have available statistics classified by gender. In practice, it is rare that all these requirements are met. Nevertheless, it's essential to know the current situation and its causes in order to change the budgeting in the desired manner.

The most difficult part is the „first analysis“, during which we obtain the first results and identify the largest shortcomings in statistics and methodology. If these findings are incorporated into future procedures, the next results will be more precise and more objective.

4th phase - Areas requiring attention:

Grants and relations to non-profit organisations

Grants to non-profit organisations may not represent a major proportion of the region's overall budget, but in their absolute volume they represent a powerful tool to create equal

opportunities.

Both at community and regional level (also appropriate for statutory cities, whose grants to non-profit organisations is in the tens and hundreds of millions of crowns) it is a good idea to monitor grants as a whole and grants according to the individual chapters. Subjects that apply for a grant should be able to evaluate their activity with regard to the effects on men and women.

A regional council should consider including the gender criterion in the set of criteria for assessing grant applications. As already remarked, the aim is not to prioritise the gender perspective over other criteria, or to prioritise those grant applications that focus on women.

Regional development programs

These are fundamental documents for the regional authorities and are used to identify the most important needs in the region, to use local capacities and resources for the region's targeted economic and social development. Their importance rests both on their links to government and the EU structural funds. They derive from the region's strategic development, although they have the form of tactical documents which convert strategic goals into specific measures and projects. Development programs in the relevant region and for the relevant periods generally take the following form:

- region's economic development
- support for the development of human resources
- development of communities
- development of tourism

The recipients of funds from the above programs may be communities, contributory organisations, legal entities, non-governmental, non-profit organisations etc.

During the initial phase of gender budgeting this area may be regarded as crucial. If all regions in the Czech Republic had their own regional development programs, they would know the specific needs in the region and have the corresponding projects to deal with them. We need to build another perspective on the needs in the region, one which will derive from gender differences, and include this in the criteria for allocating funds from specific projects.

A more detailed analysis of existing programs shows that even today there are projects focusing on equality between men and women. For example, in the Ústí region there is the

„Equal - Kompas“ project, which aims to promote gender mainstreaming on the labour market and employment, and the „Enlargement“ project to prepare Czech firms for EU entry, part of which was the workshop „Women Entrepreneurs“.

Education

Regional specifics that affect the development of educational structures may be as follows:

- social
 - demographic development of the region's population
 - educational structure of the region's population
 - situation in families
 - socio-pathological features in children and juveniles
- economic
 - typical sectors in the region

When incorporating the gender perspective into education objectives we need to proceed from the monitoring of the above specifics. The ensuing data for individual regions can identify differences between men and women and also monitor a region's development needs. At present, all regions in the Czech Republic possess information on their regional specifics with regard to education (part of regions' development programs). We need, therefore, to focus on a more detailed classification according to gender. For example, in the Karlovy Vary region the defining of regional needs showed up a lack of diploma education and limited infrastructure for tertiary education. This means further monitoring of which schools are involved and if their pupils are rather girls or boys.

A further step is to incorporate gender equality in specific objectives. The education committee stipulates objectives for the creation of a network of school facilities and their curricula so as to meet the region's actual needs. This proceeds from the employment of school-leavers in the various parts of the region and considers the needs of girls (women) and boys (men). If the region has a preponderance of middle applied technical schools it's possible to create the conditions for girls to be enrolled into these schools, for example by creating a study discipline of an administrative character. Such a measure would at first glance appear to confirm gender stereotypes, but in reality it is one of the tools by which to open the way to technical disciplines. Another possibility is to prepare girls from the second level of elementary school for their future

study in a non-traditional discipline by means, for example, of hobby groups. It's also possible to monitor a gender perspective during the implementation of the stipulated objectives. As part of the support for sports activities, the specific allocation of funds in the form of grants we can monitor the grant recipients (non-profit organisations, communities etc.) and the end user of the services which were financed from the grant funds.

The final phase contains an evaluation of the adopted and implemented measures, i.e. whether the objective has been attained, including with regard to the equality of men and women as the recipients.

Health

Regional specifics in this area may reflect:

- the population structure according to age and gender in the region
- indicators for illness, death-rates, average length of life
- territorial distribution of specific types of health facility (hospitals, institutions for the long-term ill, accident and emergency, pharmacies etc.)
- territorial distribution of specific types of medical schools (middle medical schools, higher applied, colleges for medicine, pharmacology, nursing etc.)

Through its powers and in considering the specifics and the satisfaction of needs, the relevant region can incorporate a gender perspective into its programs and in the distribution of public funds from state subsidies.

When building a geriatric ward in a regional hospital with insufficient beds of this type and a preponderance of elderly persons, we can assess expenditure on men and women as part of the allocated grants.

In other areas the process by which the gender perspective is taken into account will be similar. We always proceed from the specific conditions and needs of the relevant region.

Conclusion

Budgeting from the perspective of equality for men and women has indisputable advantages, However, putting it into practice is not easy. Despite the problems in introducing gender budgeting, those subjects involved should not allow themselves to be deterred by the problems they encounter.

The most difficult part of gender budgeting is its introduction and the performance of the first analyses and measures. Practical experience will help in developing more precise and comprehensive procedures.

The information contained in this manual should show the way. It's up to each one to take the first step themselves.

Appendices

Glossary of basic terms used in gender terminology

Affirmative/positive action

Measures aimed at a specific group which are intended to exclude and prevent discrimination or help ameliorate disadvantages resulting from traditional opinions, behaviour and structures (also incorrectly referred to as „positive discrimination“).

Discrimination on the basis of gender - direct

A situation where a person is treated worse due to his or her gender (e.g. in advertisements such as „we are looking for a man for the position of manager“).

Discrimination on the basis of gender - indirect

A situation where a law, policy or practice that at first sight seems neutral has a disproportionately negative effect on the members of a particular gender. An employer decides that part-time employees shall not be entitled to the supplementary pension insurance that the employer pays to full-time employees. As part-time employees are made up almost exclusively of women, this measure has a discriminatory effect on them.

Domestic violence/violence in the family

This covers any form of physical, sexual or psychological violence, the use of physical force within the family or home. It includes psychological humiliation, sexual violence and physical attacks on the partner (male or female) that occur within the family or home. It also covers child abuse, incest, violence and sexual or any other type of abuse of the members of the home. Victims and culprits come from all social levels, irrespective of education or their economic situation. Women make up 95% of victims of domestic violence. Domestic violence has serious and long-term psychological consequences for the women tyrannised. The same applies to children who have witnessed such violence.

Secondary victimisation - because of his or her experience, the victim of a violent act (which isn't always classified as an offence under current legislation) becomes a victim again, or is repeatedly victimised. Secondary victimisation may occur in various structures of society - in bodies active in criminal proceedings (the police, courts, public prosecution etc.), in the mass media and the immediate environment. A victim encounters a lack of understanding, rejection,

chicanery as a feature of or result of incompetence, a lack of information or unwillingness or inability on the part of structures to handle the problem.

Feminism / feminists

Heterogeneous movement with origins at the end of the 18th and beginning of the 19th centuries which arose from the perception of women's unequal status in society. Feminists from the so-called first wave chiefly struggled to achieve basic civil rights, such as the right to vote, the right to education and to property. In the so-called second wave, feminism developed in America during the 1960s, where it was closely associated with the struggle for human rights for all (doing with inequality for racial and ethnic groups, women etc.). Feminists draw attention to the fact that women are undervalued in society, they don't have equal representation in politics or unions, their work in the home and in rearing children are not valued and do not enjoy sufficient prestige. Today, we talk about the third wave of feminism - this covers a diverse range of approaches, although we can say that its goal is to develop those women's rights already acquired. Feminists of the third wave do not see men as enemies; on the contrary, they seek a common dialogue. Feminists are engaged in a wide range of areas and employ a variety of theoretical approaches. It's not therefore possible to talk about feminism as a single movement. Nevertheless, some demands are held in common:

- a) same wages for women and men for the same work
- b) equal opportunities and equal access to education for women and men
- c) right to contraception and abortion
- d) common forms of child care
- e) legal and financial independence for all women
- f) ending discrimination against homosexually-oriented women
- g) protecting all women, irrespective of their status, against any form of violence
- h) reformulating all laws
- i) restructuring institutions that perpetuate male dominance and directly or indirectly make possible any form of male aggression against women

Feminisation of poverty

Process in which women make up the vast majority of the world's poor (e.g. worldwide, men own 99.1% of land, whereas women own only 0.9%). The percentage of poor women is increasing in relation to men, not only in so-called developing countries (third-world countries), but also in advanced industrial countries. This is generally attributable to women's inferior status on the labour market (possibilities of finding work) and various unfavourable life events

(death of the partner, his leaving, divorce, long-term illness of the woman or other member of the family who she cares for). As a result of this process, poverty also significantly affects children, who are reared and cared for by women.

Gender

A concept which argues that the characteristics and behaviour associated with men and women are not innate but are formed by culture and society. It points to social differences and roles (as opposed to biological differences) of men and women. Gender status is learned and can be changed in time. It can exist in various forms inside a single culture, although it often differs between cultures. Unlike sex, which is a universal category and doesn't change according to time or place, gender shows that the definition of roles, behaviour and norms relating to men and women differs according to society, time and social group. Their definition or determination is not, therefore, a natural, immutable state but a temporary level of development in social relations between men and women.

Gender mainstreaming

Tool to eliminate inequality between the sexes. A process in which all planning, decision-making and assessment procedures are, at all phases of their preparation and implementation, governed by the concept of equal opportunities for men and women. This means that before any decision is adopted, the decision's impact on men and women (so-called gender analysis) must be assessed. If it is found that one or other sex will be negatively affected, the person responsible for the decision must take steps to ensure that the damaging effects of the relevant decision are eliminated or at least minimised. (The planning of public transport connections should take into account the way in which they are used by men and women. This is usually very different. Only after such an assessment can a decision be made that does not harm either sex.)

Gender analysis

Study of the difference between women and men in their needs, living and work conditions. In their access to resources, to controlling property, to decision-making procedures etc.

Gender audit

Evaluation of policies, programs and institutions with regard to whether these take into account the different effects they may have on women and men.

Gender dimension

Aspect of any problem that concerns differences in the lives of women and men.

Gender neutral

Not having any effect on the equality of men and women or their relations.

Gender role

Set of rules (usually unwritten, informal) that ascribe certain types of behaviour only to women and others only to men. (Most of society regards it as right that a woman should stay with the child on maternity leave and that the man should go to work. If a family reverses these roles this is seen as strange.)

Gender contract

Set of rules concerning gender relations which ascribes various obligation, value, work to women and men. The rules are defined at three levels: as part of the norms and values of society as a whole, at an institutional level (in the employment system, in education) and in the family.

Gender equality/equality between men and women

Concept which says that all people have the freedom to develop their personal abilities and act without those limitations that define precise gender roles. Different behaviour, aspirations and needs of men and women will be regarded as equal and will be valued and supported equally.

Quotas

Measures intended to correct prior inequality common in the decision-making process or in access to education and employment, and which defines a specific proportion of place for a certain group. One of the forms of affirmative/positive action. (For example, some political parties in EU countries enforce quotas on candidate lists using the so-called zip system, where a woman always alternates with a man. On others, there may be 40% men, 40% women and the remainder left as „free competition“.)

Women's human rights

The rights of women and girls as an inalienable and inseparable part of all human rights, also including reproductive rights.

Violence based on gender/sexual violence

Any form of violence using or threatening physical or emotional violence, including rape, domestic violence, sexual harassment, incest or paedophilia.

Trafficking with women

Any form of cooperation in organising work, services or transport to a place of work for a woman who performs the work, either inside the country or abroad, because she is coerced into doing so by violence or the threat of violence. Cooperation in organising or coercing a woman to work means an abuse of powers or status, getting the woman into debt, fraudulent behaviour or other methods of coercion. The best-known form of trafficking with women is the kidnapping of women in order to force them into prostitution abroad.

Look at a woman as an object

A way of looking at women not as an individual being with unique personality traits, but as an object that can be defined in any way. This approach does not give a woman space to express her own needs and self as a subject but forces her to adapt to previously established criteria. Look at a woman as an object can be seen everywhere that women's bodies are prioritised over other features of her personality, i.e. in advertising, the media, interpersonal relations and in the extremely vulgarising form of pornography. Look at a woman as an object may result in the violation of personal identity, the rejection of a woman's own femininity, rejection of the body, and pathological attempts to acquire the relevant definitions (e.g. eating disturbances etc.).

Evaluating unpaid work

Quantitative measure consisting of an estimate of the value of unpaid work. It concerns work in the home, care for children or other dependent persons, work in the community or other voluntary work. These types of unpaid work are more commonly performed by women.

Parity democracy

Concept of society in which women and men participate in an equal way and which says that their full and equal use of citizenship depends on their equal representation in political decision-making procedures. Similar or equal levels of male and female participation in a scale of between 40 and 60 per cent in the entire democratic process form one of the principles of democracy.

Sex

Biological quality that separates human beings into men and women. In particular, therefore, differences concerning sexual organs and reproductive dispositions.

Transfer of the burden of proof

If a person brings a legal action, in most cases it is up to that person to prove that the action is justified. In cases of discrimination (Labour Code Section 7), however, the burden of proof passes to the defendant. This means that if a party feels harmed in some way, it can present sound arguments backing up its suspicion. It is then up to the defendant to prove that the principle of equal treatment has not been breached (Council Directive of 15 December 1997 on burden of proof in cases of sexual discrimination). The transfer of the burden of proof is also used in cases of sexual harassment.

Reproductive rights

The right of any person or couple to freely and responsibly decide how many, at what intervals and when to have children. This also includes the right to information and the means to take such decisions and the right to receive the highest possible level of sexual and reproductive health.

Equal opportunities for women and men

The non-existence of obstacles to participating in economic, political and social life on the basis of sex.

Work/employment segregation

The concentration of women and men in certain types of employment and at various levels of activity, whereby women's opportunities are more restricted than those of men (horizontal segregation). Women also perform work of a lower level (vertical segregation).

Glass ceiling/invisible barrier

Barrier that women hit in their professional promotion. This means that women rarely achieve the highest political, economic, academic and professional positions. A glass ceiling either prevents direct access to these positions, or to the paths that such access opens up, and does so by both formal and unofficial and hidden means. The ceiling is a border to which women are „admitted“ in their promotion; the term glass is a metaphor meaning that a woman, due to the professional qualities she has already obtained, can „look out“ at the top positions and imagine themselves occupying them. If she begins to seek promotion to such positions she comes up

against an invisible and difficult to define obstacle in the form of forces set against her promotion.

Sexual harassment

Unwelcome behaviour of a sexual nature or other behaviour that is based on sex and which harms the dignity of men or women.

Work-life balance

Developing the structure and organisation of the work environment so that it allows men and women to combine work and family/domestic obligations. Abroad, many techniques are employed in order to harmonise these two basic areas of human life in the workplace, and thereby to reduce stress and improve productivity. These techniques include the principle of not organising work meetings and training in evening hours or at weekends, the setting up of collective facilities for children near the workplace, making it possible for men to fulfil family functions (sharing parental leave, caring for sick children etc.), as well as many others.

Equal remuneration for work of equal value

Equal remuneration for work that is ascribed equal value without discrimination according to sex or status. This applies to all aspects of remuneration and pay conditions.

Institutional and legal framework for equal opportunities for women and men

In recent years, the gender issue has become an important part of the policies of all developed democratic countries. It is a subject that has long been addressed by the European Union and the United Nations.

The principle of equal opportunities for men and women has also been incorporated in Czech legislation, chiefly as a result of our entry into the EU. The basic founding document of the EU, the Amsterdam Treaty, places equal opportunities for men and women among the EU's basic principles. Article 3 of the Treaty stipulates the obligation to eliminate inequality and proceed according to the principles of equality between men and women in all decisions of the administration and all Union activities. Since then, the Union has introduced a number of anti-discrimination directives¹⁵. The EU has also formulated its own Community Framework Strategy for gender equality, by which it was governed in the period 2001 to 2005.

The process of harmonising our legislation with that of the EU has led to changes in the Labour Code and the Employment Act. These amendments introduced into labour law the principles of equal opportunities, non-discrimination and the protection of human dignity in the workplace through the definition of the term sexual harassment.

¹⁵ E.g. Council Directive No. 76/207/EEC on the introduction of the principle of equal treatment for men and women in access to employment, specialist education and promotion in employment and on working conditions; Directive of the European Parliament and Council No. 2002/73/EC, amending Council Directive 76/207/EEC on the introduction of the principle of equal treatment for men and women in access to employment, specialist education and promotion in employment and on working conditions; Council Directive No. 2000/43/EC, introducing the principle of equal treatment of persons irrespective of their race or ethnic origin; Council Directive No. 2000/78/EC, stipulating a general framework for equal treatment in employment and professions; Directive No. 79/7/EEC, on the gradual introduction of the principle of equal treatment for men and women in social security; Directive No. 75/117/EEC on harmonising the legal regulations of member states concerning the implementation of the principle of equal work remuneration for men and women; Directive No. 86/613/EEC on the application of the principle of equal treatment for self-employed men and women, including in agriculture and on protection in motherhood; Directive No. 113/2004/EC, which introduces the principle of equal treatment for men and women in access to goods and services and their provision.

The Czech Republic has also undertaken to respect equal opportunities for men and women and to promote gender equality through its signing of certain basic international documents. This concerns the UN Convention on elimination all forms of discrimination against women (CEDAW). The UN regularly monitors the Convention's observance by means of assessment reports that the Czech Republic submits on this matter. The Czech Government has also undertaken to fulfil the Peking action platforms, i.e. the conclusions of the fourth UN world conference on women held in 1995¹⁶.

The most important national document formulating shortcomings and remedial measures with regard to equal opportunities for men and women is „Government priorities and procedures to promote equality for men and women“¹⁷, which is updated annually (at the time of the methodology's publication the relevant government resolution is no. 453 of 12 May 2004). This program document contains altogether forty-two measures to improve the situation of gender equality. It also gives the Ministry of Labour and Social Affairs chief responsibility for the fulfilment of the relevant measures and the coordination of national policy in this area. Among other things, the Ministry of Labour and Social Affairs has the task of submitting an annual aggregate report on the state of fulfilment of the adopted measures in the relevant area.

The year 2001 also saw the establishment of the Government Council for Equal Opportunities for Men and Women¹⁸, which is a standing advisory body to the Government in the field of creating equal opportunities for women and men. The issue of equal opportunities and the status of women in society is therefore assured at an institutional level by several commitments. The research and work of non-governmental organisations constantly point to the need for greater involvement and new methods which would truly help to eliminate existing gender inequalities, most of which disadvantage women.

¹⁶ The Government also submits reports on the fulfilment of this international treaty, see for example the National Report on the Fulfilment of the Peking Action Platform, <http://www.mpsv.cz/scripts/clanek.asp?lg=1&id=698>. A brief text of the Peking Action Platform is available at <http://feminismus.cz/ebooks/platforma/>.

¹⁷ The text is available on the MLSA server, <http://www.mpsv.cz/scripts/clanek.asp?lg=1&id=697>

¹⁸ <http://www.mpsv.cz/scripts/clanek.asp?lg=1&id=2602>

Further information on activities abroad

The closest such action to the Czech environment is the Initiative for a Gender Sensitive Budget in Berlin. Similarly, in February 2002, the Heinrich Boell Foundation organised a conference entitled Gender Budgeting and the Macro-Economy (further information available at: <http://www.boell.de>), which brought together all these elements. For us, the most topical initiative is the activity of the international organisation Network of East West Women (NEWW), which has brought together the gender budgeting initiatives in those countries which applied for membership of the EU, and which are close to us in both economic and historical terms. The NEWW organised the Gender Policy Conference - „Women and Economy“, which was held in Gdansk in Poland in April last year. One of the three issues was gender budgeting. The conference produced a publication (download at: <http://www.neww.org.pl>) and a mailing list, which allows all those interested to communicate and exchange experience and information. The project to develop gender budgeting in post-communist countries has won the support of the UN (UNIFEM agency) and international foundations (Heinrich Boell Foundation and Global Fund for Women), and the Polish organisation NEWW continues to be involved in it. The year 2004 will see the setting up of a gender budgeting working group, which can also be contacted from the Czech Republic (further information at <http://www.neww.org.pl>).

In world affairs, it is generally the case that non-governmental organisations and civic associations are a precursor of the state's activities in the field of gender budgeting. The trend of recent years has been to approach public budgets from the perspective of transparency and participation.

In this respect, both governments and non-governmental organisations work on budgeting. One of the latter, the International Budget Project of the Center on Budget and Policy Priorities in Washington, USA (<http://www.internationalbudget.org>) publishes a bi-monthly newsletter, which can be downloaded at: <http://www.internationalbudget.org/resources/newsletter.htm>.

The demand for greater transparency in the creation of budgets and citizens' participation in deciding where public money will be spent brings with it increased pressure to respect the principles of equality and non-discrimination. Not only from the point of view of gender, but also race, age, ethnic background, place of residence (advantages of towns over the country), state of health etc.

Maybe your town also has a mothers' centre or another women's organisation or association whose members might have valuable comments on the town's needs with regard to women, families, children or people dependant on the care of others. An example of such cooperation is the town of Liberec, where the Czech-German Women's Forum at its own initiative participates in a number of projects for local development and the town's reconstruction so that it meets the needs of mothers, children or the elderly.

As concerns the general level of information on gender budgeting in the Czech Republic we are still at the very beginning. Apart from the initiative of the Ministry of Finance, from which this brochure has been produced, a seminar was given in Prague by the Swiss expert on gender budgeting Leily Straumann (28 January 2004). Materials from the lectures are available from the event organiser, the Friedrich Ebert Foundation.

Internet sources

Due to the fact that this issue is relatively new to the Czech Republic, there is still a lack of studies, manuals and other information sources in Czech. We therefore recommend the following list of selected publications, the vast majority in English, which can be found on the Internet.

A QUICK GUIDE TO... GENDER MAINSTREAMING IN FINANCE, Gita Sen.
Download at <http://www.thecommonwealth.org>, in English.

A COMMONWEALTH INITIATIVE TO INTEGRATE GENDER INTO NATIONAL BUDGETARY PROCESSES, The Commonwealth Secretariat.
The Commonwealth's gender budgeting initiative, its strategic goals, instruments, the gender analysis of national budgets, results of the initiative.
Download at: <http://www.thecommonwealth.org>, in English.

BUDGET INITIATIVE OF THE FRENCH GOVERNMENT: „The Yellow Budget Paper on Women's Rights and Gender Equality“, Kean Dastot, European Affairs of the Women's Rights and Equality Department, Ministry of Employment and Social Affairs, France.
Download at <http://e-education.uni-muenster.de> in English and German.

COMMITTING TO THE GLOBAL VISION
Document on the global vision of all world governments that registered for gender budgeting and its full implementation in practice by 2015.
Download at <http://www.bellanet.org>, in English.
BUDGETS AS IF PEOPLE MATTERED: democratising macroeconomic policies, by Nilüfer Çagatay, Mümtaz Keklik, Radhika Lal, James Lang, 2000, UNDP.
Download at <http://www.undp.org/seped/publications/budgets.pdf>.

EXPERIENCE IN NORDIC COUNTRIES: „The Nordic Countries: Towards Gender Sensitive Budgets“, Anne Havnor, Beraterin im Ministerium für Familie und Kinder, Norwegen.
Download at <http://e-education.uni-muenster.de> in English.

GENDER-BUDGETING IN THE EU: „Is 'gender budgeting' an inclusive part of the gender mainstreaming strategy in EU policies?“, Veronique Degraef, Equality Advisor to the Vice-Prime-Minister, Ministry of Employment and Political Equality, Belgium.

Download <http://e-education.uni-muenster.de> in English and German.

GENDER ANALYSIS OF BUDGETS FOR CEE & CIS REGIONS: A Tool For Improving Accountability and Achieving Effective Policy Implementation, Simel Esim, Ph.D. Economist, ICRW.

Download at http://www.neww.org.pl/download/en_budzet.pdf, in English

In Polish http://www.neww.org.pl/download/pl_budzet.pdf.

In Russian <http://www.neww.org.pl/2/ru.php/index.php?page=analiza>.

GENDER BUDGETS INFORMATION KIT, Status of Women Canada.

Basic definitions and methodology of gender budgeting.

Download at <http://www.swc-cfc.gc.ca>, in English.

GENDER BUDGETS MAKE CENTS - Understanding Gender Responsive Budgets, Debbie Budlender, Diane Elson, Guy Hewitt and Tanni Mukhopadhyay.

Conceptual framework for the Commonwealth initiative for gender-sensitive budgeting, practical experience, integrating social impacts in economic policies, methodology guides, profiles of specific activities by country.

Download at www.worldbank.org, in English.

GENDER BUDGET INITIATIVE - BACKGROUND PAPERS, Professor Diane Elson; Graduate School of Social Sciences, University of Manchester.

Reflections on gender budgeting and its possibilities, answers to the question: What form should gender budgeting take - gender- neutral, gender-blind or gender sensitive? Sections of the book: measuring women's contribution to the macro-economy, gender criteria in macro-economic models, gender and circular incomes, limits of gender disaggregated models of circular flow of national income, budget strategies and human development, budgeting gender strategies, changing budget priorities.

Download at <http://www.thecommonwealth.org> in English.

GENDER BUDGET INITIATIVE - TOOLS „Gender-Disaggregated Beneficiary Assessment of Public Service Delivery and Budget Priorities“ , The Commonwealth Secretariat. Different tools to create gender-sensitive budgets, examples from Sri Lanka and South Africa. Download at <http://www.thecommonwealth.org>, in English.

GENDER RESPONSIVE BUDGET INITIATIVES: some Key Dimensions and Practical Examples, Professor Diane Elson University of Essex, UK. Download at <http://e-education.uni-muenster.de>, in English and German.

GENDER PERSPECTIVE ON BUDGETING - Country Responses, Organization for Economic Co-operation and Development. Report from the 22nd meeting of Senior Budget Officials in Paris in 2001. Download at <http://www.bellanet.org>, in English.

HOW TO DO A GENDER-SENSITIVE BUDGET ANALYSIS: Contemporary research and practice, Debbie Budlender; Rhonda Sharp; with Kerri Allen. Download at <http://www.thecommonwealth.org>, in English.

IMPROVING THE EFFECTIVENESS OF APPLYING A GENDER ANALYSIS TO GOVERNMENTS BUDGETS, United Nations Development Fund for Women, International Development Research Centre, Commonwealth Secretariat. Download at <http://www.bellanet.org>.

WOMEN'S AND GENDER BUDGETS: an annotated resource list (BRIDGE), Hazel Reeves and Heike Wach - prepared for the Swedish International Development Cooperation Agency (Sida). Summary of key materials for gender budgeting. Download at <http://www.ids.ac.uk/bridge>, in English.

Links to gender budgeting websites, in English and German

- UNIFEM - Gender Budgets - <http://www.unifem.undp.org>
- Gender Responsive Budget Initiatives - <http://www.gender-budgets.org>
- The International Budget Project (IBP) - <http://www.internationalbudget.org>
- BRIDGE - <http://www.ids.ac.uk>
- Women's and gender budgets resource list - <http://www.ids.ac.uk/bridge>
- Commonwealth Secretariat - <http://www.thecommonwealth.org>
- UNDP - <http://www.undp.org>
- Gender Büro Berlin, Köln - <http://www.gender.de>
- The Women's Budget Project, Women's International League for Peace and Freedom - <http://www.voiceofwomen.com>

Finding further information on the gender issue and on the issue of gender equality in the Czech Republic

Projects of the Sociological Institute of the Academy of Sciences of the Czech Republic

The Gender and Sociology Department is one of the leading institutions for gender research in the Czech Republic. At present, the main subjects of research are women in the labour market, women in science, gender roles in the family, harmonisation of work and family, women in management and business, men in the family, equal opportunities, motherhood and obstetrics, violence against women, formation of gender identities and transgenderism. The team is currently working on the following projects, among others:

- Current questions concerning the formation of equal opportunity policy for men and women in relation to the Czech Republic's preparation for entry into the European Union
- Women in Czech science - position of women in the structures of the Academy of Sciences, 1953 - 2000
- National Contact Centre - Women and Science
- Work-Family Country Studies - Czech Republic under the mantle of the International Labour Organisation.
- Life strategy in the Czech business sphere of the 1990s
- Profession of woman and family co-existence - differences in the opinions of Czech men and women from two age categories

Studies and articles arising from this research can be read in the newsletter Gender - equal opportunities - research, or on the Internet at <http://www.genderonline.cz/>.

The complete publication activity can be found at <http://www.soc.cas.cz/index.php3?disp=oddeleni&lang=&shw=5>.

Coordinating role of the Ministry of Labour and Social Affairs

Under Government Resolution No. 6/98 the Ministry of Labour and Social Affairs is entrusted with extraordinary powers to coordinate national policy concerning women's position in society. The Ministry runs an information website at <http://www.mpsv.cz/clanek.php?lg=1&id=228>, which contains basic documents in Czech and a number of sources in English. It includes information on selection proceedings and projects from the European Union program, a survey of activities as part of equal opportunities in relation to the EU, reports from the Government Council for equal opportunities for men and women, specialist studies and publications, cooperation with non-government organisations, social partners and other subjects, current events, conferences and seminars.

Gender Studies, o.p.s. information centre and library

Since 1990, Gender Studies o.p.s. has developed a information database, library and archives on the gender issue. Information services can be found on websites, you can ask for specific information via e-mail or telephone, or you can visit the public library.

Services available online:

- a) Complete database of women and gender organisations in the Czech Republic (<http://www.feminismus.cz/organizace.shtml>)
- b) browser for website links on the subject of gender, women's rights, equal opportunities on the Czech Internet (<http://feminismus.cz/kormidlo.shtml>)
- c) calendar of events (<http://www.feminismus.cz/akce.shtml>)
- d) database of diploma and other student work from Czech universities (<http://www.feminismus.cz/diplomky.shtml>)
- e) women's literature bookshop (<http://knihkupectvi.feminismus.cz/>)
- f) library catalogue and fund (<http://www.feminismus.cz/knihovna.shtml>)
- g) Equal Opportunities Newsletter for companies (<http://feminismus.cz/zpravodaj/index.shtml>)

Selected studies, research and useful publications relating to the gender issue and the issue of equality for men and women in the Czech Republic

Equal opportunities for women and men - integral part of Czech policy on the path to the European Union <http://www.mpsv.cz/scripts/clanek.asp?lg=1&id=710>

Principle of equal treatment for men and women in employment
<http://www.mpsv.cz/>

Research into the support of men's use of parental leave (Sociological Institute of the Academy of Science of the Czech Republic, October 2003)
<http://www.mpsv.cz/>

Research into public opinion on women's status on the labour market (Sociological Institute of the Academy of Science of the Czech Republic, October 2003)
<http://www.mpsv.cz/>

Research into public opinion on equality of men and women (April 2002) (conducted for the MLSA by the Taylor Nelson Sofres Factum agency.)
<http://www.mpsv.cz/>

Research into public opinion on „Trends of socio-political mechanisms affecting gender relations“ (May 2003)
<http://www.mpsv.cz/>

Research into „Analysis of the differences in the amount of men's and women's work income, proposal for model approach in identifying the degree of discrimination.“ (2002)
<http://www.mpsv.cz/>

Research into the portrayal of women in the media and advertising and its affect on public opinion on equality of men and women (August 2003)
<http://www.mpsv.cz/>

Research into equal opportunities for men and women in selected Czech firms 2000 - 2001
<http://management.gendernora.cz>

Equal opportunities for men and women in employment, Nesehnutí Brno
<http://zenskaprava.ecn.cz/>

Equal opportunities for girls and boys in education, Nesehnutí Brno
<http://zenskaprava.ecn.cz/>

Women's rights are human rights, Nesehnutí Brno
<http://zenskaprava.ecn.cz/>

(Re)presentation of women in the media, Gender Studies, o.p.s.
http://www.feminismus.cz/media/publikace_reprezentace%20v%20mediich.pdf

On the way to the EU - guide not just for women - looks at difference between Czech and Union legislation in the field of equal opportunities, Gender Studies, o.p.s.
http://www.feminismus.cz/media/publikace_na%20ceste%20do%20eu.pdf

Gender statistics

Focus on women and men - statistics for 1995-2000, Czech Statistical Office
<http://www.czso.cz/csu/edicniplan.nsf/p/1413-02>

Gender and political participation (in English)
<http://www.idea.int/gender/>

UN Gender Statistics Database for Central and Eastern Europe and Central Asia
<http://w3.unece.org/stat/gender.asp>, in English

Gender literature

Rašticová, M.; Hašková, H. 2002. „Rodina a/nebo profese? Role ženy z pohledu mužů a žen více generací“ In Plaňava, I.; Pilát, M. (eds.) Children, youth, family during the period of transformation. Brno: Barrister and Principal. Pp. 94-

Křížková, A., Hašková, H. (2003) Překážky a možnosti sladování práce a rodiny: sekundární analýza. Sociological Institute of the Academy of Sciences of the Czech Republic.

Hašková, H. 2002. „Mateřské školy“ in Červinková, A.; Hašková, H.; Kolářová, M.; Linková, M.; Moravcová-Smetáčková, I.; Šaldová, K. 2002. Analysis of the current situation in equality of men and women MEYS. Prague: Sociological Institute of the Academy of Science of the Czech Republic. Pp. 11-14.

Čermáková, M.; Hašková, H.; Křížková, A.; Linková, M.; Maříková, H. (eds). Podmínky harmonizace práce a rodiny v ČR.. Prague: Sociological Institute of the Academy of Science of the Czech Republic.

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