

# Gender-Sensitive Budgets as a Social Innovation in Local Governments

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Received: 30.04.2016, accepted: 10.07.2016

**Abstract:** Industrialized societies struggle with a growing number of challenges that may not be solved solely with technological innovations. Citizens in post-industrial societies demand more sophisticated approaches from public administration offices at all levels of governance. Social innovation has become even more important for sustainable economic growth in recent times. Today the understanding of innovation in the government sector is changing. There is an increasing need for creative and innovative solutions for fostering sustainable growth, securing jobs, and increasing competitive abilities.\* This paper examines one particular social innovation, namely ‘gender-sensitive budgets’, and contains the insights gained by the authors who participated in an EU project conducted by Vistula University. The aim of the project was to improve the quality of management in twelve selected local governments in Poland. One of the deliveries in the project was the creation of a set of tools supporting the introduction of gender-sensitive budgets. Those tools included educational materials, manuals, guidelines and measurement instruments for employees, including decision-makers at the county (*powiat*) level of public administration. Gender-sensitive budgets are a social innovation in Poland. This paper describes the first early practical experience from the implementation of gender-sensitive budgets in local governments in Poland, and is in fact, also one of the first such endeavors among OECD countries.

**Keywords:** gender equality, empowerment of women, public administration, social innovations, service quality, local government, new public management

## I. INTRODUCTION

Poland has been undergoing structural changes since 1989 when the first free election in Eastern Block countries took place. After reforms were initiated in Poland, all communist countries followed, including East Germany, which opened the gates of the Berlin wall in the autumn of 1989. The event soon became

known as ‘the fall of the Berlin wall’. The reforms in Poland continued thereafter. Another important milestone for Poland was the reform of public administration. Poland’s 1999 public administration reform reduced the number of provinces from 49 to 16, restored 373 counties (including 65 cities with county status), and decentralized public programs and services, returning local autonomy to cities and counties. This process dramatically altered many programs in social services previously administered at higher levels including residential nursing homes, orphanages, adoption services, rehabilitation centers, and services for the disabled. It also provided the

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\* See: K. Ch. Urama, E.N. Acheanpong, Social Innovation Creates Prosperous Societies, Summer 2013, [http://www.ssireview.org/articles/entry/social\\_innovation\\_creates\\_prosperous\\_societies](http://www.ssireview.org/articles/entry/social_innovation_creates_prosperous_societies), 05.12.2014.

potential for increased citizen participation in social service programming (Kerlin 2002).

The size of provinces (*województwo*) was increased by means of consolidating the then 49 provinces to a total of 16. The level of county government and its structures was re-introduced after it had been abolished in 1975. The return of counties was intended to give impetus to the restoration of local cultural identity, which had continued to forming in these areas since mid-thirteenth century. The restoration of self-governing counties, which had been abolished by the Communist Party in 1975, was especially viewed as an important step in returning democracy and democratic structures to Poland (Regulski 1999). The new counties were seen as a symbol of change as they reflected full democracy at the local level.

The research reflected in this article was conducted by Vistula University in response to changes brought about by the knowledge-based economy (KBE), in which the service sector is the main contributor to GDP. These changes have led to the necessary search for organizational solutions which are adjusted to newly emerging specifications of service organizations – both from the private and public sector. Vistula University research team has been engaged in a project with the Association of Polish Counties (*Związek Powiatów Polskich*) titled “*Innovative and Efficient Administration: The Source of Success in the Economy Based on Knowledge*”, co-funded by the European Union. The purpose of the project was to improve the functioning of 12 local government units (*urząd powiatu*).

Gender is a basic social category. Human beings are born, live and die as people with a particular gender, whereas ‘sex’ is a biological state or manifestation of gender. Gender determines social relations which are especially visible in stereotypes. Social messages include indicate responsibilities and traditional forms of behaviour. However, women and men have different needs and problems, therefore, decisions made by a central government have different impacts on the economic, legal and social situations of genders. To put it in other way, tax payers and beneficiaries are women and men with different needs. Many countries focus their attention on the fact that macroeconomic decisions, including decisions related to taxation, which are not sensitive to gender-related issues, may lead to the creation, consolidation and deepening of inequalities between males and females.

In the report of the Secretary General of the United Nations “Measures Taken and Progress Achieved in the

Follow-up to and Implementation of the Fourth World Conference on Women and to the Twenty-third Special Session of the General Assembly” (Report of the UN Secretary-General, 2008), there were presented recommendations for consideration by the Commission on the Status of Women for enhancing implementation of the Beijing Platform for Action and the Outcome Document.<sup>1</sup> The report highlights the challenges that stem from the nature of economic frameworks themselves. Generally speaking, mainstream economic thinking assumes the behaviour of the individual to be rational, self-interested and market-oriented. This individual is presumed to have no sex, no gender, no class, no age or ethnicity, and also lives outside any particular historical, social and geographical context (Çagatay, 1998). These individuals are seen to make decisions unhindered by unequal power relations. The particularities of and differences between women and men go unrecognized under the assumption that policy objectives and instruments are broadly applicable and hence seen as gender-neutral (Balmori, 2003).

Whilst there are instances where men are disadvantaged in comparison to women, generally women and girls have fewer opportunities, lower status and less power and influence than men and boys. Gender inequality represents a huge loss of human potential, with costs for men as well as for women (Derbyshire, 2002). Millions of women around the world (Derbyshire, 2002; Kelsey, 2015) experience the following:

- have to work harder than men to secure their livelihoods;
- have less control over income and assets;
- have a smaller share of opportunities for human development;
- are subject to violence and intimidation;
- have a subordinate social position;
- are poorly represented in policy and decision making.

It is worth to mention something about the cultural specificity of Poland which is a Slavic country (like Russia, Czech Republic, Slovakia, Croatia, Ukraine, Belarus, Serbia). Historically, the role of a woman in Slavonic countries before Christianity (i.e. fourth century A.D. – ninth century A.D.) was much stronger than in “Western” cultures. Although this difference is still visible in family life when the role of women is examined, in parliaments of Nordic countries and Western countries, it is evident that the representation

<sup>1</sup> See: Fourth World Conference on Women, Beijing, China - September 1995, Action for Equality, Development and Peace, <http://www.un.org/womenwatch/daw/beijing/platform/>, 07.12.2014.

**Table 1. Women in National Parliaments**

SITUATION AS OF 1ST APRIL 2013

Country	WORLD CLASSIFICATION							
	Lower or single House				Upper House or Senate			
	Elections	Seats*	Women	% W	Elections	Seats*	Women	% W
Sweden	9 2010	349	156	44.70%	---	---	---	---
Finland	4 2011	200	85	42.50%	---	---	---	---
Iceland	4 2009	63	25	39.70%	---	---	---	---
Norway	9 2009	169	67	39.60%	---	---	---	---
Denmark	9 2011	179	70	39.10%	---	---	---	---
Netherlands	9 2012	150	58	38.70%	5 2011	75	27	36.00%
Belgium	6 2010	150	57	38.00%	6 2010	71	29	40.80%
Spain	11 2011	350	126	36.00%	11 2011	266	91	34.20%
Serbia	5 2012	250	83	33.20%	---	---	---	---
Germany	9 2009	620	204	32.90%	N.A.	69	19	27.50%
Slovenia	12 2011	90	29	32.20%	11 2012	40	3	7.50%
Switzerland	10 2011	200	58	29.00%	10 2011	46	9	19.60%
Portugal	6 2011	230	66	28.70%	---	---	---	---
Italy	2 2013	630	179	28.40%	2 2013	319	86	27.00%
Austria	9 2008	183	51	27.90%	N.A.	61	19	31.10%
France	6 2012	577	155	26.90%	9 2011	347	77	22.20%
Belarus	9 2012	109	29	26.60%	8 2012	57	20	35.10%
Poland	10 2011	460	109	23.70%	10 2011	100	13	13.00%
United Kingdom	5 2010	650	146	22.50%	N.A.	760	172	22.60%
Czech Republic	5 2010	200	44	22.00%	10 2012	81	14	17.30%
Slovakia	3 2012	150	28	18.70%	---	---	---	---
United States of America	11 2012	433	77	17.80%	11 2012	100	20	20.00%
Russian Federation	12 2011	450	61	13.60%	N.A.	163	13	8.00%

Source: Inter-Parliamentary Union, *Women in Parliaments: World Classification, 2013*, <http://www.ipu.org/wmn-e/classif.htm> (20.04.2013).

of women in Slavic countries is not strong as much as in non-Slavic countries. In all European countries the empowering of women is a crucial challenge for social and economic development (Swedish Institute, 2016; Leyenaar, 2013). The data in the table below has been compiled by the Inter-Parliamentary Union

on the basis of information provided by national parliaments by 1 April 2013. 189 countries are classified by descending order of the percentage of women in the lower house in bicameral systems, or in the single house in unicameral systems.

The United Nations Development Fund for Women (UNIFEM)<sup>2</sup> includes the following factors in its definition of women's empowerment (Narayan, 2002; Duflo, 2012; Cornwall, Rivas, 2015)

- acquiring understanding of gender relations and the ways in which these relations can be changed;
- developing a sense of self-worth, a belief in one's ability to secure desired changes and the right to control one's own life;
- gaining the ability to generate choices and exercise bargaining power;
- developing the ability to organize and influence the direction of social change to create a more just social and economic order, nationally and internationally.

## THE CONCEPT OF GENDER BUDGETING

Gender budgeting is a relatively new concept (Stotsky, 2006; UNIFEM, 2009; Turan, Senturk, 2016; The VENRO Project on the Africa-EU Partnership, 2010; Sodani, Sharma, 2008). Its theoretical basis was formulated in the 1990s. Government budgets and economic management policies are increasingly viewed as key policy instruments that reflect government priorities. These policies reflect the seriousness of governmental responses to persistent developmental challenges such as gender inequality, poverty, exclusion and economic injustice.

Governments need to think about both gender and sex when making policies and allocating budgets to implement the policies. Regarding sex, government needs to ensure that policies and programmes are available and adequately financed to address the different biological needs of women and men, including childbearing for women. Regarding gender, government needs to have a vision of the type of roles, responsibilities, and relationships that it wants to see in the country for women and men, girls and boys, and design, fund and implement policies and programmes to move towards this goal. Discrimination of women is observed in different stages and in the context of various roles played by women. It starts during infancy (0-1 years) with discrimination in breast feeding and healthcare. During childhood (1-10 years) discrimination against girls manifests itself with malnutrition, discrimination in apportioning resources, and child abuse. Later, in adolescence (11-18 years) girls in greater numbers are trafficked and forced into commercial sex work, have higher rates of school

<sup>2</sup> UNIFEM is now (2014) UN Women, the United Nations Entity for Gender Equality and the Empowerment of Women.

dropout, anemia and child marriage. The discrimination continues throughout the whole life cycle of women who are subject to domestic violence, abortion, unpaid farm work, lack of an asset base, dowry harassment, divorce destitution, begging, etc.<sup>3</sup>

The sole concept of gender budgeting is not based on favoring women. On the contrary: it means that budgets, both on the level of the national budget and local government budgets are "blind to differences between the males and females". It means that decision-makers treat women as individuals regardless of their social background (NORDEN 2006; Dalal 2016).

## WHAT CONSTITUTES A GENDER BUDGET INITIATIVE (GBI)?

GBIs are diverse efforts aimed at breaking down the government's budget in order to analyse its impact on women, men, girls and boys, and can include other axes of social differentiation (such as race, ethnicity, class, and caste). Their main purpose is to examine whether public expenditures are allocated in an equitable way, and hence promote gender equality (Robertson, Byrne, 2016; Verloo, 2005; Chant, Sweetman, 2012). Following this line, gender-sensitive budgets are neither separate budgets produced for women, nor limited to achieving an increase in allocations specifically targeting women. Around the world gender budgeting trends to focus on women because of the following considerations (Budlender, Hewitt, 2003):

- Nearly two thirds of the illiterate people in the world are women.
- In developing countries, maternal mortality continues to be a leading cause of death for women or reproductive age.
- Women are under-represented in decision-making in both government and business sectors, especially at senior levels.
- Women's 'economic' work continues to be very different in nature from men's. Women are engaged in less formal, lower status types of work and continue to receive less pay than men for the same work.
- Women continue to do most of the unpaid work of bearing, rearing and caring for children and other citizens.

<sup>3</sup> For more on discrimination through the life cycle of girls and women see: Ministry of Women and Child Development, Government of India, *Gender Budgeting Handbook for Government of India Ministries & Departments*, 2007, p. 4, <http://wcd.nic.in/gbhb/Link%20hand%20pdf/Gender%20Budgeting%20Hand%20Book.pdf>, 24.11.2013.

Australia pioneered gender-sensitive budget analysis in 1984 by committing government agencies to evaluate the impact of the budget on women and girls. The Australian Women's Budget required the breakdown of each agency's expenditure into three main categories (Budlener, 1999): (1) Women-specific targeted expenditures: resources allocated for programmes that specifically target women. (2) Equal employment opportunity expenditures: resources allocated to affirmative action in order to promote employment of women and men in equal numbers, equal representation within management posts, and equal pay. (3) Mainstream expenditures: the bulk of the remaining expenditures not covered by the first two categories (Budlener, 1999).

## ABOUT THE PROJECT

Implementation of gender budgeting is one of the forms of social innovativeness. Enhancing the management of local self-governments in Poland is essential for the improvement of the quality of inhabitants' lives. Innovative methods of management such as gender-responsive budgeting (GRB) are a big challenge for local governments. Helpful to this process is the GRB methodology that has been available since the late 1980s and is used now by almost 100 countries of the South and the North. In Austria, since January 2008 a new constitutional law requires gender equality principles in budgets at all governmental levels (towns, provinces, state). The budget is the technical instrument by which a government reflects its policy priorities, translating these commitments into monetary terms. It is the document that encompasses the government's expenditure and revenue proposals. Consequently, the budget can be viewed as a government's declaration of principles and values, either in an explicit or an implicit way.

Generally speaking, budgets are formulated to address the needs of everyone in a uniform, apparently neutral way. As a result of traditional macroeconomic theories already mentioned, policy makers tend to assume that all individuals are equal, with shared needs and interests. These conceptions fail to acknowledge the most evident distinctions that stem from class, gender, age, race, ethnicity, sexuality and location, thus ignoring that policies and budgets have different outcomes for different groups. Typical problems faced by public institutions while implementing gender budgeting are (see for example: Quinn, 2008; UNIFEM 2006):

1. Lack of statistical information showing revenues and expenditures achieved by the local budget with gender breakdown. As now it is very difficult to ascertain what share of taxes is paid by women, and what share of different types of local government expenditures are distributed to women,
2. Decision makers are generally of the opinion that "neutrality" or "gender-blindness" of a budget is a desired and positive state.
3. Decision makers are not made accountable for results targeted at increasing the sensitivity of the budgets. During the last decade, this conception has undergone important changes, due to a series of global trends – such as emerging policy processes of democratization, decentralization, anti-corruption, and poverty-reduction (Krafchik, 2001).
4. Local citizens are not aware of the potential benefits of introducing the concept of gender-budgeting to their local governments. As a consequence, this issue is not present in local political debates,
5. Perceiving this initiative as an activity beyond the main stream of politics, as something "nice-to-have", but not necessarily important for the current functioning ("must have").
6. Lack of competencies among workers of local self-governments in the field of gender budgeting management.

In the first phase of project implementation, three tools supporting local governments in the implementation of GRBs were created: diagnostic tools, a guide for workers, and a set of key notions. Diagnostic tools describing the stage of development of the given local government. The aim is to examine the present state (preliminary diagnosis) of the area's gender sensitivity (See Table 2):

Sixteen respondents representing local governments from 16 Polish counties participating in the project were filled in and returned. The respondents were requested to describe the actual situation in their local governments (*urząd powiatowy*), and therefore, can be considered as representing those sixteen entities. The designed research questionnaire was divided into five sections. In each section there are from 6 to 12 diagnostic questions to which the answers are either "Yes" (2 points), "Yes, but not always" (1 point), and "No" (0 points). The maximum score is 82 points. Below are some of the questions included in the questionnaire:

**Table 2. Evaluation of the Stage of Development in the County for Gender Budgeting**

Level of sensitivity	Description			Number of points
	Sensitivity to differences between men and women	Presence of solutions leading to discrimination	Whether a given county is able to serve as an example in one of the areas related to gender budgeting	
I	Lack of sensitivity to issues related to differences between the males and females, the budget does not include neither elements nor solutions which would decrease sexual discrimination. All inhabitants of the county may feel discriminated on the grounds of sex due to inappropriate construction of the budget.	Yes.	No.	0-13
II	There are areas indicating that the budget is not “blind to differences between males and females”. However, there is a great number of elements and solutions, which may decrease sexual discrimination. Most inhabitants of the county may feel discriminated on the grounds of sex due to inappropriate construction of the budget.	Yes.	No.	14-27
III	There are areas indicating that the budget is not “blind to differences between males and females”. However, the number of elements and solutions, which may decrease sexual discrimination is so high that the inhabitants of the county may feel discriminated on the grounds of gender due to inappropriate construction of the budget.	Yes.	No.	28-41
IV	There are areas indicating that the budget is not “blind to differences between males and females”. The number of elements and solutions, which may decrease sexual discrimination is insufficient. Some of the inhabitant of the county may feel discriminated on the grounds of gender due to inappropriate construction of the budget.	Yes.	Yes.	42-56
V	The county has achieved a high level of development in the area of gender budgeting. There are a few areas indicating that the budget is „blind to differences between males and females”. However, the number of elements and solutions, which may cause sexual discrimination is scarce and many inhabitants does not feel discriminated on the grounds of sex due to inappropriate construction of the budget.	Yes.	Yes.	57-71
VI	The county has achieved the highest level of development in the area of gender budgeting. The quality of life of inhabitants of both males and females is very good with regard to solutions offered by the county, which may lead to gender budgeting. The implemented solutions are permanent and widely approved.	No.	Yes.	72-82

Source: Fazlagić J., (2013) *Gender Budgeting Guide*, Związek Powiatów Polskich, Warszawa.

- Do the documents describing the budget of the county include such terms as “gender budgeting”?
- Is there an equal participation of women and men in decision making processes related to the budget?
- Does the percentage of women sent for training events correspond to the work participation structure?
- Is gender budgeting used for the purpose of informing the local community about the process of decreasing the differences between the number of positions held by men and women?
- Are meetings on the subject of women’s needs held?
- Are local taxes collected in such a way as not to discriminate none of the gender?

The second of the three tools being utilized by local counties in Poland included a guide for the workers of local governments in which key notions are included (know-how type of knowledge). Its purpose is to pass on basic knowledge on construing GSB. The third type of tool is a set of recommendations including know-how. Its aim is to describe the basic concept of local self-government in the field of construing GSB through the creation of a set of guidelines for the implementation of gender budgeting. Each of the 20 recommendations includes an aim and a description of its implementation:

1. Change the rhetoric, from using the word “discrimination” to “increasing the sensitivity to differences between males and females”.
2. Review the existing statistic data about the inhabitants. Identify key areas which lack gender-sensitive information.
3. Classify budgetary expenses according to the gender of the beneficiaries.
4. Require from local non-governmental organizations reports on disbursement of funds which are not gender-blind.
5. Prepare an agenda for compensatory actions.
6. Prepare plan of social communication directed to increasing awareness of the inhabitants in the area of the GSB.
7. Perform an analysis of expenditures related to social issues, such as problems of health and nutrition, and social exclusion.
8. Males should be engaged in the programmes directly or indirectly related to GSB.
9. Organize training events and/or delegate workers of the offices of counties and towns to attend

training devoted to the problem of sexual equality and GSB.

10. Determine the amount of expenditures from the county’s or town’s budget for the support of sexual equality.
11. Employ people with experience with gender sensitive budgets (GSB) and sexual equality.
12. Start on a small scale – look for “small successes”.
13. Apply for the funds from the EU for the support of activities and initiatives related to gender budgeting.
14. Conduct independent social research or commission research through an external company or a university.
15. Support the non-market activities of women living in the given town or county.
16. Introduce the BASS methodology.
17. Improve the system of human resources management in the office.
18. Draw up a report on gender budgeting.
19. Start gathering statistical data about the inhabitants with regard to both males and females separately.
20. Ensure the support from the town or county.

## CONCLUSION

Through budgets, local governments outline their policy intentions and the resources they intend to use to implement them. Increasing demands for democracy and good governance require that public administration offices play a more active role in the budgetary process. Democracy is based on a partnership between men and women and the eradication of gender inequalities. Gender sensitive budgets are a social innovation that has the potential to contribute to this goal. This paper presents the recent achievements by Vistula University’s research team. The results of the project indicate that there are a lot of misunderstandings and competence deficits among public administration representatives regarding gender budgeting. This paper sets out practical examples of gender budgeting initiatives which may be implemented in Poland and abroad to make a positive impact on the budget, and to equip local government offices with the necessary tools to examine the budget from a gender perspective. Finally, it is hoped that the points made in this paper could be used as a reference guide for other similar initiatives in Poland and elsewhere.

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